ATA Nominations Committee

The Nominations Committee presents the following slate of candidates for election to the specified offices for the 2003-2004 year:

**President Elect:** Fran Ayres, University of Oklahoma  
**Vice President Elect:** Hughlene Burton, University of North Carolina-Charlotte  
**Secretary:** Susan Anderson (her second year), Appalachian State University  
**Treasurer:** Gary McGill, University of Florida  
**Trustees:** Ben Ayers, University of Georgia  
Ellen Glazerman, Ernst & Young, LLP  
Tim Rupert, Northeastern University  
**Publications Committee Members:** Christine Bauman, University of Wisconsin-Milwaukee  
Bob Yetman, University of Iowa

This slate has been approved by the ATA Board of Trustees and will be voted on by the ATA member at the Annual Business Meeting in August 2003.

2002-2003 Nominations Committee Members:  
Anne Christensen, Montana State University  
Merle Erickson, University of Chicago  
Doug Shackelford, University of North Carolina  
Marty Wartick, University of Northern Iowa  
Shirley Dennis-Escoffier (Chair), University of Miami
The purpose of this memo is to provide a brief update of the activities of the committee. We are focusing on two tasks. One is to update the ATA Course Syllabus Exchange. I placed an ad in the most recent ATA newsletter requesting syllabi. The committee is preparing to do a solicitation for more syllabi and then to begin the updating process.

Our second initiative is to survey MST programs to compile information that may be useful for AACSB accreditation events. Since MST programs are unique when compared to other graduate business degrees, it is important to develop comparison data specifically for MST programs. Our goal is to develop the survey during the next two months, and then distribute it before the end of the spring semester.

If you need any additional information please let me know.

GAC:mb
1. **Papers for the 2003 annual meeting** -- We received 25 papers for the meeting, down 10 from last year’s total. Two reviewers were assigned to each submission. The size and diversity of the Committee has ensured that all submissions will be reviewed by someone capable of providing an informed and unbiased evaluation. The size and diversity of the Committee has also kept the workload to a reasonable level with each member assigned three papers to review. Three non-committee members have agreed to review papers either outside the scope of the initial Committee members’ areas of expertise or to prevent overburdening anyone due to a large number of submissions in any one area. In addition, several additional ATA members have volunteered to review papers. Thus, if any assigned reviewer is unable to complete their assignment for any reason, substitute reviewers are available. All reviewers have been encouraged to provide written comments to the authors.

The committee plans to meet at the Mid-year meeting in St. Petersburg to review paper ratings and to identify possible concurrent sessions and discussants.

2. **Speaker for the ATA Annual Meeting luncheon** – Kaye Newberry and I are currently trying to find a speaker for the luncheon. If anyone has any ideas we would greatly appreciate the input.
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2. **Speaker for the ATA Annual Meeting luncheon** – Kaye Newberry and I are currently trying to find a speaker for the luncheon. If anyone has any ideas we would greatly appreciate the input.
The ATA Awards Committee has solicited nominations from the ATA membership for the Ray M. Sommerfeld Outstanding Tax Educator Award and the ATA Outstanding Service Award. These solicitations have been included in the ATA Newsletter and email messages sent to the membership.

The committee has communicated via email and will meet during the midyear meeting.

Robert L. Gardner
Committee Chair
The following is an except from the minutes of the ATA Board of Trustees meeting held on August 14, 2002:

Currently, the editors of the journals have been proposed by the Publications committee and submitted to the Nominations committee. However, the bylaws don’t provide for any role of the Publications committee in this process. In addition, it is not clear if when both the Publications committee and the Nomination committee present their slates to the Board, are they notifying the Board or are they asking for ratification by the Board. The Board approved a proposal that the bylaws be changed to make it clear that the Publications committee make a proposal for an editor directly to the Board of Trustees. Also, when the Publication committee and the Nomination committee make nominations, those nominations must be approved by the Board. If the nominees are not approved, the slate is remanded back to the respective committees for new nominations. Dick and his committee will draft language which will be circulated to the Board for its approval.

This task force requests time on the agenda of the Trustees Meeting in February 2003 to present for discussion proposed bylaws changes to accomplish the above.
To: ATA Trustees
From: Ed Maydew, chair of ATA / PwC Dissertation Award Committee
Date: January 22, 2003
Re: Committee report

We placed an announcement of the award in the Fall 2002 ATA Newsletter and on the ATA webpage. The deadline for submissions is February 28, 2003. So the real work will occur in the spring.

The committee is composed of:

Sandra Callaghan (Texas Christian University)
John Everett (Virginia Commonwealth University)
Greg Geisler (University of Missouri at St. Louis)
Ken Klassen (University of Waterloo)
Janet Meade (University of Houston)
Jeff Paterson (Florida State University)
Robert Yetman (University of Iowa)
Education Research Committee
First Report to ATA Trustees and Officers
February 1, 2003

Chair: Peggy A. Hite
Indiana University
Department of Accounting
Kelley School of Business
1309 E. Tenth St.
Bloomington, IN 47405
Office Phone: 812-855-2649
Email: hitep@indiana.edu

Members:
Raquel Alexander, UNC at Wilmington
Dale Flesher, University of Mississippi
Ernest Larkins, Georgia State University
J. David Mason, Southern Illinois University
Kaye F. McClung, Troy State University
Mike Roberts, University of Alabama
Bob Smith, University of Southern Mississippi
Roxanne Spindle, Virginia Commonwealth University

Charges [and Result]:

1. Establish and post in both the ATA Newsletters as well as the ATA website the guidelines for submitting education research papers for the ATA Midyear Meeting. [The call for papers was included in the fall newsletter and was posted on the ATA website.]

2. Solicit and select education research papers for presentation at the 2003 ATA Midyear Meeting. [The papers submitted for consideration were sent to members on the Education Research Committee for review. Three papers were selected for presentation at the Mid-year meeting. Two of these three papers have been posted on the Web. We are waiting on the third one.]

3. Work with the Midyear Meeting Program Committee to determine the number of sessions and papers to be presented at the 2003 Midyear Meeting. [I have given the agenda for the Education Research Session to Amy Dunbar.]

4. Arrange for discussants, moderators, and audiovisual equipment if needed for each education research session. Coordinate the session(s) with the Midyear Planning Committee. [The agenda with presenters, moderator, and discussants is presented below.]
1:30  Introduction by Moderator, Robert Ricketts, Texas Tech University
1:35  Prioritizing the Core Competencies by Mike Roberts, University of Alabama
1:50  Discussant: Dave Mason, Southern Illinois University at Edwardsville
1:55  Q & A: Audience
2:00  Developing and Teaching a Critical Thinking Tax Case by Tracy Noga, Suffolk University, and Joann Segovia, Minnesota State University
2:15  Discussant: Kaye McClung, University of Tennessee at Chattanooga
2:20  Q & A: Audience
2:25  Teaching Governmental and Advance Tax Accounting Topics Using Self-Generated Elaborations by Judith Sage, visiting at Chicago State University and Lloyd Sage, Governors State University
2:40  Discussant: Raquel Alexander from UNC at Wilmington
2:45  Q&A: Audience
2:50: Wrap-Up and Open Discussion

5. If requested, work with the Publications Committee as it considers the possibility of establishing an online tax education research journal. [The Education Research Committee will meet at the midyear meeting to discuss this.]

6. Develop a proposal for ways that the ATA can encourage and develop education research. [This too will be discussed at the ATA Midyear Meeting in February.]

Dear ATA Officers and Trustees (and friends):

We received seven (innovative) submissions for the Deloitte & Touche/ATA Teaching Innovation Award. I will have all of the materials out to the committee members this week, and we will begin the process of selecting a winner to be announced in August, with the top three individuals presenting their work at next year's midyear meeting.

Sincerely,

Ed Outslay
Chair
2003 JATA Conference Committee
Midyear Report

The committee conducted an organizational meeting on August 14th after the ATA Annual Meeting. The committee discussed (1) the procedure for reviewing and selecting manuscripts for the 2003 conference and (2) the potential for a schedule conflict at the Midyear Meeting.

The committee decided to select manuscripts in a two-stage process consisting of an initial assessment (100 point scale) by at least two committee members and an outside “mini” reviewer. The entire committee will evaluate papers passing the initial review and the top four will be selected for presentation and publication in the 2003 conference issue of JATA.

After a brief discussion the committee strongly recommended that the 2003 conference schedule be amended to avert a conflict with the speakers scheduled to speak opposite the last two papers of the conference. This recommendation was forwarded to the midyear planning committee.

A total of 15 manuscripts were submitted for the 2003 conference. The committee finished the first stage of the evaluation on November 8th and the final selection stage was completed in late November with the selection of four manuscripts for publication in the conference issue of JATA. Submitting authors were notified of the decision and a preliminary conference program was circulated. The midyear planning committee notified the committee of the morning schedule to be used in 2003, and the program was finalized accordingly. A copy of the program (including accepted papers and discussants) and acknowledgements is attached.

The Editor expresses his sincere appreciation for the hard work and dedication of the conference committee and the ad hoc referees.

Respectively submitted, John Robinson (Chair)
January 21, 2003
2003 JATA Conference Committee
Acknowledgements

2003 JATA Conference Organizing Committee

John Robinson University of Texas at Austin, Chair
Bryan Cloyd University of Illinois at Champaign-Urbana
Merle Erickson University of Chicago
Bin Ke Penn State University
Ann Magro University of Oklahoma
Sue Porter University of Massachusetts
Sonja Olhoft Rego University of Iowa

2003 JATA Ad Hoc Referees

Ben Ayers University of Georgia
Sandra R. Callaghan Texas Christian University
Andrew D. Cuccia University of Oklahoma
Peter J. Frischmann Idaho State University
Steven J. Kachelmeier University of Texas at Austin
Linda Krull University of Texas at Austin
Craig Lefanowicz University of Indiana at Indianapolis
Michael Mikhail Duke University
Shelley Rhoades-Catanach Villanova University
Jim A. Seida Notre Dame University
Brian C. Spilker Brigham Young University
Ira Weiss Columbia University
Kristina Zvinakis The Ohio State University
10:30 p.m. – 12:30 p.m. Session

1. “The effect of state income tax apportionment and tax incentives on new capital expenditures” by Sanjay Gupta and Mary Ann Hofmann
   
   Discussant: Sonja Olhoft Rego
   
   Presenter: Mary Ann Hofmann

   
   Discussant: Anne M. Magro

12:30-1:30 p.m. Lunch

1:30 - 3:30 p.m. Session

3. “Valuation of a firm with a tax loss carryover” by Anja De Waegenaere, Richard Sansing, and Jacco L. Wielhouwer
   
   Discussant: Shelley Rhoades-Catanach
   
   Presenter: Richard Sansing

4. “Firm valuation effects of the expatriation of US corporations to tax haven countries” by C. Bryan Cloyd, Lillian F. Mills, and Connie D. Weaver
   
   Discussant: Ira Weiss
   
   Presenter: Connie D. Weaver
Chair:
  Silvia Madeo (University of Georgia)

Members:
  Anne Christensen (Montana State University)
  Allen Ford (University of Kansas)
  Beth Kern (Indiana University South Bend)
  Ed Maydew (University of North Carolina)

Charge:
  Ascertain the challenges facing tax research, education, practice and the ATA
  Make recommendations to the Trustees regarding strategies that the
  ATA can pursue to meet future challenges

The Long Range Planning Task Force began by considering the report of the prior year’s
Strategic Planning Committee, chaired by Marty Wartick. That committee identified
three key concerns:

1. decreasing opportunities for ATA members to develop and maintain professional
tax expertise
2. a weakening relationship between tax faculty and the accounting firms and the
   AICPA
3. loss of prestige and support within educational institutions of tax programs and
tax faculty

Beth Kern arranged for this year’s task force to meet in San Antonio at the AAA Annual
Meeting with a group from E&Y, with the idea of planning a strategic planning meeting
to be sponsored by E&Y. The meeting was attended by Allen Ford, Beth Kern, Anne
Christensen, Ed Maydew, and Silvia Madeo of the ATA and E&Y representatives Ellen
Glazerman, Ray McGowan, Emily Lobel, Lynn Lawrence, and Joel Bailey (by phone).

We began with a wide ranging discussion of concerns but eventually focused on the
shortage of tax doctoral students and the likely impact of this shortage on tax scholarship,
education, and the supply of tax professionals. The ATA members present were reluctant
to hold a strategic planning session at considerable expense to E&Y without better focus.
We agreed to get back to Ellen Glazerman shortly after the meeting.

The ATA members met again in San Antonio and agreed on two strategies to tackle the
shortage of doctoral students:

1. Focus on retention of young scholars interested in tax through mentoring and
   encouraging participation in the Mid-Year Meeting.
2. Attempt to increase the supply of doctoral students through scholarships for PhD students interested in taxation.

Shortly after the meeting, we sent a letter to Ellen Glazerman asking for support from the E&Y Foundation. She responded in early December that Ernst & Young would provide $5,000/year for two years to the ATA. The money should be used to bring appropriate PhD students to the mid-year ATA meeting to support mentoring. She also indicated that the Foundation is not interested at this time in sponsoring scholarships for PhD students.

After a discussion among the committee members of the “ground rules” for the grants, Beth Kern sent the following announcement to all ATA members:

Thanks to a generous gift from the Ernst & Young Foundation, the ATA will be able to partially fund travel for accounting doctoral students interested in tax to the ATA Mid-Year Meeting. Students may apply by sending a letter of application via email to Professor Silvia Madeo at the University of Georgia (smadeo@terry.uga.edu) no later than January 17, 2003. The letter should indicate what doctoral program the student is in, how long he/she has been in it, what the student's teaching/research interests are, and estimated cost of attending the meeting (provide details on air fare and hotel costs). The maximum grant is $500.

I would like to thank Ernst & Young for their generous support as well as the Long Range Planning Task Force and its chair, Silvia Madeo, for all their efforts this year that led to this gift.

The committee subsequently received 14 applications from students at 11 different universities. We decided to grant $350 to each student, listed below:

Jennifer Kahle, South Carolina
SungWood Yoon, Colorado
Timothy Yoder, Penn State
Robert Gary, Arizona State
Courtney Edwards, North Carolina
Julia Brennan, Kentucky
Teresa Stephenson, Kentucky
Shane Heitzman, Arizona
Wendy Peffley, Virginia Commonwealth
David Weber, Colorado
Stacy Wade, Kentucky
Maureen Bruce, Wisconsin
Garth Novack, Arizona
Janet Mosebach, Arkansas

Students were notified of their awards by email on January 22.
The committee members plan to meet at the Mid-Year Meeting to discuss additional strategies for addressing concerns.
To: Beth Kern  
From: Nancy Nichols  
Date: 1/30/2003  
Re: ATA Membership Committee Report

During the last three months the ATA Membership Committee has accomplished the following activities:

We updated the membership brochure to include the new legal journal. The brochure was shared with Yvonne Hinson to send to new tax faculty. We also provided Yvonne with our database of tax faculty compiled from Hasselback to help her identify new tax professors. The brochure has also been sent to the Regional representatives for display at the Regional Meetings in the spring.

We are currently working with AAA identify ATA members whose memberships have lapsed so we can send them individualized letters inviting them to rejoin the ATA this spring.
The 17th annual American Taxation Association Midyear Meeting will feature one session with research by new faculty and doctoral students. The ATA scheduled this session to provide new researchers with an opportunity to receive critical feedback on their work. We invite authors to submit early papers (i.e., not yet submitted for publication) and research-in-process. Research-in-process must be sufficiently developed to allow informed feedback; for example, for research involving data, the theoretical foundation should be developed, hypotheses should be formed, and statistical tests described.

Dual submission both to the JATA Conference and to the new faculty/doctoral research session is allowed. Should a paper be accepted for both sessions, the author will be asked to choose either the JATA Conference or the New Faculty/Doctoral Research session.

**Eligibility:**

To qualify as a new faculty member submission, at least one of the author(s) must have had a tenure-track faculty position for no more than three years. Doctoral students are invited to submit dissertation papers or other working papers.

**Doctoral Student Support:**

The ATA will partially support doctoral students who have papers accepted for this session; the registration fee will be waived and one night’s lodging at the hotel will be provided.

**Deadline:**

Submissions must be received by November 1, 2004. A statement indicating that the research has not been submitted to a journal should accompany the submission. Accepted papers will be announced by December 15, 2004.

**Electronic Submission:**

Submissions should be made electronically to John Phillips at john.phillips@business.uconn.edu with a subject line of New Faculty_Doctoral Research. Please use either MS Word or Adobe Acrobat and provide a version without a title page so that we can assure a blind review.
The ATA Nominations Committee has solicited nominations from the ATA membership for
for the following positions for the 2003-2004 year:

- President-Elect
- Vice President-Elect
- Secretary (nomination for a second one-year term is allowed)
- Treasurer (two-year term)
- Three Trustees (two-year terms)
- Two members of the Publications Committee (two-year terms)

These solicitations have been included in the ATA Newsletter and email messages sent to the
membership. The deadline for nominations has been extended to February 15, 2003. I encourage
everyone who has not already done so to consider submitting nominations.

The committee has communicated via email and will meet during the midyear meeting.

Shirley Dennis-Escoffier
Committee Chair
I am pleased to present the 2004-2005 slate of officers and the nominee for JATA Editor. Each of these individuals has been contacted and has agreed to serve if elected. I would like to thank both the Nominations Committee and the Publications Committee for their efforts in this important task. The elections will be held at our business meeting in Orlando. The following are the names that we will vote on in August:

**Officers:**
- Tom Omer, President-elect
- Shelley Rhoades-Catanach, Vice President-elect
- Tim Rupert, Secretary

**Trustees**
- Andy Cuccia
- Tony Curatola
- Lil Mills
- Nancy Nichols
- Christine Bauman (to replace Tim Rupert)
- Gillian Spooner

**Publications Committee**
- John Everett
- Kay Newberry

**JATA Editor**
- Bryan Cloyd,
January 15, 2003

To: Beth Kern, President  
ATA 2002-03 Officers

From: Tony Curatola, Chair  
Anna Fowler  
Annette Nellen  
Ken Orbach  
Ed Outslay  
Ed Schnee

RE: Mid-Year Progress Report of the Tax Policy Research Oversight Committee

The TPRO Committee is pleased to share its activities to date.

**Corporate Tax Policy: Steve Balsam is Chair**

Dave Ryan and Steve Balsam are drafting a paper on “Taxes and employee stock options.” The Staff Director of the Permanent Sub Committee Investigations, Government Affairs Committee, U.S. Senate has expressed interest in this project.

David Ryan and Steve Balsam are drafting a paper to be submitted to the Oversight committee on “Social engineering and the Internal Revenue Code: The effect of section 162 (m), the million dollar cap on executive compensation.”

**Family Tax Policy: Craig White is Chair**

Craig G. White authored the paper "Does the Saver's Credit Offer an Incentive to Lower-Income Families?" which appeared in the **September 16** issue of *Tax Notes*.

Craig White, Annette Nellen, and Valrie Chambers submitted comments at the request of the Taxpayers Advocate Service on “Qualifying Educational Expenses” and the implementation of the “Kiddie Tax” in **August 2002**.

The committee is drafting a paper questioning the inclusion of Social Security survivor benefits as an amount provided by an individual on their own behalf for purposes of the support test.
Flow-through Entity: Paul Streer is Chair

Jim Hamill, Paul Streer, and Janet Tillinger authored a paper titled "Form Over Economic Substance Now Permanent in Final Self-Charged Interest Regulations" that has been submitted to the Tax Management Real Estate Journal for publication.

International Tax Policy: Hughlene Burton is Chair

Mitch McGhee and Jim Giermanski authored the paper “What IRS Ought To Do About The Border, But Doesn’t,” which appeared in the September 30, 2002 issue of International Tax Notes. In addition, a copy of the article has been sent to both the Mexican Embassy and the White House, per their request for the paper.

Multi-State Tax Policy: Debra Callihan is Chair.

Debra Callihan, Lisa Church, LeAnn Luna, and Katrina Mantzke authored the paper "Sales Tax Nexus and Remote Vendors" which appeared in the September 23, 2002 issue of State Tax Notes, pages 949 –56.

Tax Accounting Policy: Dennis Gaffney is Chair.

The Subcommittee is drafting a response to Notice 2002-79, which involves advance payments. The deadline for this response is not due until March 24, 2003.
ATA Regional Programs Committee
Committee Report
January 31, 2003

Submitted by: Carol M. Fischer, St. Bonaventure University
Chair, ATA Regional Programs Committee

The planning process for most of the regional meetings is in the final stages. The following is a summary of activity for the regions. Note that in several of the regions the program has not yet been finalized; thus, these numbers are based on the regional coordinators’ best estimates.

<table>
<thead>
<tr>
<th>Region</th>
<th># of tax papers submitted</th>
<th># of tax papers accepted</th>
<th># of tax sessions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mid-Atlantic</td>
<td>information not yet available (final deadline for papers was 1/15/03)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Midwest</td>
<td>information not yet available</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Northeast</td>
<td>3</td>
<td>3 (anticipated)</td>
<td>1</td>
</tr>
<tr>
<td>Ohio</td>
<td>0</td>
<td>n.a.</td>
<td>1 (tax reform in Ohio)</td>
</tr>
<tr>
<td>Southeast</td>
<td>13</td>
<td>4 (9 still under review)</td>
<td>?</td>
</tr>
<tr>
<td>Southwest</td>
<td>1</td>
<td>?</td>
<td>?</td>
</tr>
<tr>
<td>Western</td>
<td>information not yet available (deadline for papers is 1/31/03)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes:
- Submissions in the Northeast and Southwest region continue to decline relative to previous years—this is attributed to budget restrictions imposed by many schools and concerns about the timing of the regional meetings relative to other meetings.
- Although mailing labels were provided to all regional coordinators to facilitate mailings encouraging participation in the regional meetings, some coordinators felt that other types of contacts were more appropriate.

The members of the ATA Regional Programs Committee are:

**Mid-Atlantic:** Susan Stiner (Villanova University), Regional Coordinator
Rebekah Sheely (Emporia State University)

**Northeast:** Patricia Nodoushani (University of Hartford), Regional Coordinator
Phil Frese (Quinnipiac College)
Tracy Noga (Suffolk University)

**Ohio:** Barry Arlinghaus (Miami University), Regional Coordinator

**Southeast:** Tonya Flesher (University of Mississippi), Regional Coordinator
Bill Brown (Longwood College)
Steve Gara (Old Dominion University)

**Southwest:** Bambi Hora (University of Central Oklahoma), Regional Coordinator
Wilma Dye (University of Texas at Permian Basin)
Pam Smith (University of Texas San Antonio)

**Western:** Sharon Cox (University of Hawaii), Regional Coordinator
Steve Smith (Western Washington University)
January 29, 2003

To: ATA Trustees  
Re: Publications Committee November Interim Report

The 2002/2003 ATA Publications Committee consists of the following members:

Gary McGill (Univ of Florida), Director of Publications  
Shelley Rhoades (Villanova Univ), Director of Publications-Elect  
Andy Cuccia (Univ of Oklahoma)  
Cherie O’Neil (Colorado State Univ)  
Ben Ayers (Univ of Georgia)  
Brian Spilker (Brigham Young Univ)  
Ex-officio members:  
John Robinson (Univ of Texas), JATA Editor  
Gene Seago (Virginia Tech), JLTR Editor  
Ron Tidd (Central Washington Univ), Newsletter Editor  
Steve Thompson (Florida Gulf Coast Univ), Webmaster  
Tom Omer (Univ of Illinois), Technology Committee Chair

The charges (and related progress) for the 2002/03 year include the following:

1. Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any necessary changes to the Publication Committee Handbook. [Currently re-writing relevant sections to update for new legal journal.]
3. Oversee the ATA website.
4. Review the JATA editorial policy in order to determine whether the policy should be changed/updated in light of the new legal journal. [In progress]
5. Consider the feasibility of a new ATA journal focusing on education research. If additional assistance is needed, consult with the education research committee. Report the Publication Committee's recommendation to the Board of Trustees by the August 2003 meeting. [In progress; meeting planned for the Mid-Year Meeting and we have requested input from the Tax Education Committee]
6. Because of the inauguration of the ATA Journal of Legal Tax Research, refine the plan for editor rotation so that the editorship terms of JATA and the new journal do not expire in the same year. [In progress]
7. Investigate library access for the ATA's JLTR and the potential for, and level of, a subscription fee [In progress].

The committee also has investigated the possibility of converting JATA submissions to electronic form (and suggested that we approve such a change) and sending free copies of JATA to interested graduate students.
This report is provided for purposes of discussion at the upcoming ATA Trustees meeting in Florida.

Below, I have listed the charges of the ATA Research Committee and I describe where we stand on each charge.

1. In coordination with the Midyear Committee, plan and administer a research session at the 2003 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators and discussants as needed.

Charge completed. Doug Shackelford (UNC-Chapel Hill) and Michelle Hanlon (Michigan) will discuss the employee stock option deduction and the potential impact that accounting for the deduction will have on empirical research.

2. In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the 2003 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.

Charge completed. We selected 2 papers. Robert Yetman (University of Iowa) will present his paper, titled "Determinants of the Taxable Activities of Nonprofit Organizations." Tom Omer (University of Illinois-Chicago) will be the discussant. LeAnn Luna (UNC-Wilmington) will present her paper, titled "Does the Advent of LLCs Explain Declining State Corporate Tax Revenues?" The paper will be discussed by Sanjay Gupta (Arizona State University).

3. Establish and post in both the Summer and Fall 2002 ATA Newsletters as well as the ATA website the guidelines for submission of New Faculty/Doctoral research papers to the ATA Midyear meeting.

Charge completed.

4. Create a research column for the Fall 2002 and Summer 2003 ATA Newsletters that includes citations and brief summaries of several research articles in each of the major paradigms that are likely to be of interest to ATA members. Strive to find articles that are in journals that ATA members might not routinely read.

We did the research column for the Fall 2002 newsletter. We will be starting work on the summer 2003 column in the next month or so.

Report submitted by Jon S. Davis
Dear ATA Officers and Trustees:

> In October 2002 Beth Kern established a new ATA task force in response to a request for ATA comment from Counsel for the Senate Finance Committee. The purpose of the task force is to consider the possibility of the ATA issuing a policy statement and/or letter concerning whether certain tax return information of publicly-held corporations should be made available to the public. Beth asked me to lead the task force. With Beth's concurrence, currently the other participants on the task force are Lil Mills, Ed Outslay, George Plesko and Jim Wheeler.

> Doug Shackelford is organizing an April 25 conference about this issue and related topics. Two of our members, Lil and George, are writing one of the papers to be presented at this conference to be held in Washington, DC, at the Brookings Institute. As a task force, our plan is to obtain and read all of the conference papers, digest their findings, and then consider whether it is appropriate for the ATA to comment on the issue. If we decide to go forward with a statement or letter, our goal is to complete this document by the end of June 2003. Once drafted, the document will then go through the established ATA procedure (i.e., will be reviewed by the Tax Policy Oversight Committee) prior to release to policymakers.

> Please feel free to contact me if you have any questions or concerns.

> Jeff Gramlich, Visiting Professor
> University of Michigan Business School
> 701 Tappan
> Ann Arbor, MI 48104
> Phone: 734-615-4059
> Fax: 206-338-6486
Teaching Resources Committee
Mid-Year Report

Submitted by: Suzanne Luttman and Tim Rupert

The committee has made progress on the following charges:

1. In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2003 ATA Midyear Meeting.

   The Committee has titled its session for the mid-year meeting, “The Changing CPA Exam: Are Your Students Prepared?” Tom Omer, who has been working with the AICPA on the development of the new exam, will present the changes in the structure and coverage of the exam. Tim Rupert will present materials from the Teaching Resources committee that will help ensure that students are better prepared for the new exam.

2. Plan and begin implementing an online teaching case exchange. Implementation should consider how the cases should be organized to facilitate ATA members’ ease of access. Should additional assistance be required, consult with the Accreditation and Curriculum as well as the Technology and Website Committees.

   The committee continues the planning process for this charge. The committee has discussed how the service can be structured to make it easily accessible to members. Throughout the spring, the committee plans to finalize decisions about the organization of the service and begin soliciting submissions from members of the association.

3. Write a column for the Spring ATA Newsletter which includes citation and short summaries of articles about innovative teaching ideas.

   The committee has completed articles for the fall and spring issues of the newsletter. For the fall issue, the committee reviewed innovative teaching ideas on a variety of topics. For the spring issue, the committee focused on articles that have examined service learning. The committee also is planning to submit an article for the summer issue, with the topic still to be determined.
The technology committee was engaged in several activities during the early part of the semester. The Chair sent a request to members regarding software reviews for David Hulse, JATA's associate editor for book reviews, dissertation abstracts, and software reviews.

One committee member volunteered an article for the current year and sent a copy of the article to the Chair of this committee and the Editor. The editor responded with guidelines and suggestions for improving the review before including it in JATA. Another member volunteered to provide an article early next year.

The editor also provided the committee a summary of the reviews done in the past three years and suggested that any software reviewed prior to 2000, if reviewed again, would not result in duplication of previous work. The list and suggestion was forwarded to committee members.

The Chair received a request from 1099Pro.com requesting a review of their software be placed in JATA. Several members of the Technology Committee viewed the software and the 1099Pro.com site and concluded that the software would not likely be of interest to the ATA membership. This information was forwarded to David Hulse for disposition of the request.
Faculty Internships, Sabbaticals, and External Relations Committee
Mid-term Committee Reports (January 2003)

Submitted by: Christine C. Bauman, Chair

1. On January 1, 2003, Christine Bauman replaced Dick Weber as Chair of the Faculty Internships, Sabbaticals, and External Relations Committee.

2. Committee member Linda Nelsestuen (University of New Orleans) who is also a member of the Midyear Meeting Committee has organized the Mid-year meeting sessions described below.

Saturday, March 1, 2003 - Internship/ Sabbatical Opportunities
Moderator: Roby Sawyers (North Carolina State)

Thomas Lee, tax partner with PwC, Scott McQuillan, Campus Recruiting Director with Deloitte & Touche, Gerald Padwe, Vice President - Taxation of the AICPA, and William Randolph, Director of the Internal Tax Division of the U.S. Treasury will discuss internship and sabbatical opportunities. The purpose of this session is to open the door between ATA members and these organizations interested in a mutually beneficial experience.

Saturday, March 1, 2003 – Luncheon – Table Discussion Leaders
The following faculty with sabbatical/internship experience will be discussion leaders at luncheon tables.

Barry Broden, Hartford, broden@hartford.edu. Balancing tax consulting with teaching and research for 37 years.

Dennis Gaffney, LeMoyne College, DGaff0478@aol.com. IRS National Office, Professor in Residence, Accounting periods and methods group.

Sanjay Gupta, Arizona State, Sanjay.Gupta@asu.edu. KPMG– Worked on state and local tax issues developing position papers for state legislative changes and in-house instructional materials.

Philip Harmelink, New Orleans, pharmeli@uno.edu. IRS Research Division, Faculty Intern.

Kenneth Heller, George Mason, kheller@gmu.edu. (1) Tax Manager at Ernst & Young National Office in Washington DC and (2) Senior tax manager at Andersen in Chicago.

Larry Kowalski, Bowling Green State, lkowals@cba.bgsu.edu. Internet service company CFO with heavy responsibilities in the tax area.
Alan Macnaughton, Waterloo, amacnau@uwaterloo.ca. Director of Personal Income Tax for Canada's Department of Finance - Supervised a group responsible for the personal income tax portion of the annual budget and analysis of possible proposals to the income tax system.

Gary McGill, Florida, gary.mcgill@cba.ufl.edu. Price Waterhouse Visiting Tax Research Professor in New York City - worked on academic research projects and on the design and delivery of the firm’s tax curriculum.

John McGowan, St. Louis, mcgowanjr@slu.edu. Private corporation under the guidance of Ernst & Young - performed 17 transfer pricing studies.

Cherie O’Neil, Colorado State, cherie.oneil@business.colostate.edu. (1) Andersen, St. Charles and Washington D.C.. (2) Tampa CPA firm – worked on closely-held corporations. (3) IRS in Washington D.C - worked on non-filer and worker compensation issues.

Tom Pope, Kentucky, tpope@pop.uky.edu. Ernst &Young National Office in Washington DC – assisted in tax training, attended hearings of the House Ways and Means Committee, Senate Finance Committee, and Joint Conference Committee, and assisted practice offices with complex tax issues.

Roby Sawyers, North Carolina State, roby_sawyers@ncsu.edu. AICPA Tax Division, Washington D.C. - Drafted testimony and comments to the Treasury, Senate Finance Committee, and the House Ways and Means Committee.

Marty Wartick, Northern Iowa, marty.wartick@uni.edu. Regional firm internship – worked with flow-through entities.

Steve Wells, Alcorn State, steve@lorman.alcorn.edu. Two terms on the Mississippi Legislature - served as the Chairman of the Revenue Committee in the Ways and Means Committee and also served on a Select Joint Committee whose mission was to study the Mississippi tax structure.

3. A committee meeting will be held at the Midyear meeting.