

Annual Meeting Program Committee
Final Report
July 26, 2010

For the 2010 AAA Annual Meeting in San Francisco, there were 53 research papers and one panel session proposals submitted. Of these, 39 research papers were accepted for traditional concurrent sessions, and nine research papers were accepted for research interaction forums sessions. The final program includes 37 research papers being presented in 13 traditional concurrent sessions (two accepted papers declined to present) and seven research papers in two research interaction forums (two accepted papers declined to present). The ATA also is co-sponsoring a panel session on Tax and Fiscal Policy, with panelists from many of the large accounting firms.

The speaker for the ATA luncheon will be Larry Langdon. Larry currently is with the law firm Meyer Brown LLC, but his extensive tax experience includes serving as Commissioner of the IRS' Large and Mid-Size Business Division, Vice President for Tax, Licensing, and Customs for Hewlett-Packard, International President of the Tax Executives Institute, and Vice President of the National Tax Association.

As usual, ATA members readily volunteered to review submissions and serve as discussants and moderators. Nearly 100 individuals served in one or more of these capacities. Their service greatly facilitates the committee's work.

Committee members for 2009-2010:

Darryl Brown, Illinois State University
Andy Cuccia, University of Oklahoma
Diane Falsetta, University of Miami
John Gill, Alcorn State University
Belinda Charlene Henderson, University of Arkansas
Bambi Hora, University of Central Oklahoma
David Hulse (Chair), University of Kentucky
Bruce Lubich, University of Maryland University College
Jared Moore, Oregon State University
Michaele Morrow, Northeastern University
Claire Nash, Florida Atlantic University
Tom Omer, Texas A&M University
Richard Sansing, Dartmouth College
Casey Schwab, University of Georgia
Caren Sureth, University of Paderborn
Jim Trebby, Marquette University
Stacy Wade, Western Kentucky University

Schedule of ATA Events

Monday, August 2, 10:15-11:45

ATA Section Business Meeting

Monday, August 2, 12:00-1:45

ATA Luncheon (ticket required)

Monday, August 2, 2:00-3:30 — Concurrent Session

FIN 48 and Tax Aggressiveness

Moderator: Belinda Charlene Henderson, University of Arkansas

Labor Unions and Tax Aggressiveness

James A. Chyz, University of Arizona; Winnie Siu Ching Leung, The Chinese University of Hong Kong; Oliver Zhen Li, University of Arizona; Oliver Meng Rui, The Chinese University of Hong Kong

Discussant: Casey Schwab, The University of Georgia

An Examination of FIN 48: Tax Shelters, Auditor Independence, and Corporate Governance

Petro Lisowsky, University of Illinois at Urbana-Champaign; Leslie A. Robinson, Dartmouth College; Andrew P. Schmidt, Columbia University

Discussant: Thomas C. Omer, Texas A&M University

FIN 48 and Micro Cap Firms

Linda Campbell, Texas State University – San Marcos

Discussant: Petro Lisowsky, Univ. of Illinois at Urbana-Champaign

Monday, August 2, 2:00-3:30 — Concurrent Session

Taxes and Financial Reporting

Moderator: Sarah Nutter, George Mason University

Financial Accounting Measures of Tax Reporting Aggressiveness

Anja De Waegenare, Tilburg University; Richard C. Sansing, Dartmouth College and Tilburg University; Jacco Wielhouwer, VU University Amsterdam

Discussant: Robert J. Eger III, Florida State University

Shift Happens: A Comparison of the Income Shifting of Multinationals in Territorial and Worldwide Countries

Kevin S. Markle, University of North Carolina at Chapel Hill

Discussant: Stacie Laplante, University of Georgia

The Information Content of Tax Expense for Firms Reporting Losses

Dan S. Dhaliwal, University of Arizona; Steve Kaplan, Arizona State University; Rick C. Laux, Pennsylvania State University; Eric Weisbrod, Arizona State University

Discussant: Michael Morrow, Northeastern University

Monday, August 2, 4:00-5:30 — Panel Session

Tax and Fiscal Policy

Moderator: Michelle Johns, Deloitte & Touche

Panelists: Robert Carroll, Principal, Ernst & Young LLP
Lindy Paull, PricewaterhouseCoopers
Mel Schwartz, Grant Thornton
Gillian Spooner, KPMG

Tuesday, August 3, 9:45-11:00 — Research Interaction Session

Board 38 – Newly Proposed Basis-Tracing Regulations Offer Solutions and New Problems

Laura Jean Kreissl, West Texas A&M University; Darlene A. Pulliam, West Texas A&M University

Board 45 – Taxation in the European Union

Zhemine Wang, University of Wisconsin – Parkside; Zhijun Lin, Hong Kong Baptist University; Ming Liu, Hong Kong Baptist University; Yuansha Li, University of Wisconsin – Parkside

Tuesday, August 3, 10:15-11:45 — Concurrent Session

Applied Tax Research

Moderator: Doug Stives, Monmouth University

The Application of the I.R.C. § 469 Material Participation Standard to Members of Limited Liability Companies

Donald T. Williamson, American University; Andrew Blair Staley, Bloomsburg University of Pennsylvania

Discussant: Brigitte Muehlmann, Suffolk University

Analysing the Impact of Taxation on Cost Allocation Decisions: The Example of Value Added Tax as a Potential Cost Driver

Fabien De Geuser, ESCP Europe; Pierre-Marie Glauser, University of Lausanne

Discussant: Robert Walsh, University of Dallas

Converting a C Corporation into a Limited Liability Company (LLC): Quantifying the Tax Costs and Benefits

John Everett, Virginia Commonwealth University; Cherie Hennig, University of North Carolina at Wilmington; William Raabe, Ohio State University

Discussant: John Dexter, Northwood University

Tuesday, August 3, 10:15-11:45 — Concurrent Session

Effects of Taxes on Investor Decisions

Moderator: Andrew D. Cuccia, University of Oklahoma

The Perception of Income Taxation on Risky Investments. An Experimental Analysis of Different Methods of Loss Compensation

Martin Fochmann, Wuerzburg University; Dirk Kiesewetter, Wuerzburg University; Abdolkarim Sadrieh, Magdeburg University

Discussant: Charles R. Enis, Pennsylvania State University

The Effect of Tax Clientele Uncertainty on Individual Investment Decisions: Experimental Evidence

Christiane Pott, University of Muenster; Sonja Rieger, University of Muenster; Christoph Watrin, University of Muenster

Discussant: Scott Boylan, Washington & Lee University

The Impact of the Timing and Direction of Tax Changes on Investment in Risky Assets

Diana Falsetta, University of Miami; Tim Rupert, Northeastern University; Arnie Wright, Northeastern University

Discussant: Cynthia Vines, University of Kentucky

Tuesday, August 3, 10:15-11:45 — Concurrent Session

Tax Aggressiveness

Moderator: Susan Gyeszly, Arizona State University

Shareholder Investment Horizons and Tax Aggressiveness

Inder K. Khurana, University of Missouri – Columbia; William J. Moser, University of Missouri – Columbia

Discussant: Lisa Eiler, California State University, Fullerton

Tax Aggressiveness and Accounting Fraud

Clive Lennox, Nanyang Technological University; Petro Lisowsky, University of Illinois at Urbana-Champaign; Jeffrey Pittman, Memorial University of Newfoundland

Discussant: Amy Dunbar, University of Connecticut

The Relation between CEO Retirement and Tax Reporting Aggressiveness

Jared A. Moore, Oregon State University; Donald O. Neubaum, Oregon State University

Discussant: T. J. Atwood, Florida State University

Tuesday, August 3, 2:00-3:30 — Concurrent Session

Book-Tax Differences and Financial Reporting

Moderator: Roy Clemons, Florida Atlantic University

Cross-Country Determinants of Corporate Tax Aggressiveness

T. J. Atwood, Florida State University; Michael S. Drake, Ohio State University; James N. Myers, University of Arkansas; Linda A. Myers, University of Arkansas

Discussant: Tim D. Bauer, University of Waterloo

Empirical Evidence on the Impact of Book-Tax Differences on Information Asymmetry

Joseph Comptrix, Syracuse University; Roger Graham, Oregon State University; Jared A. Moore, Oregon State University

Discussant: Jeri Seidman, University of Texas at Austin

Pricing of Book-Tax Difference: Evidence from Short Arbitrage

Sabrina Chi, University of California, Irvine; Morton Pincus, University of California, Irvine; Siew Hong Teoh, University of California, Irvine

Discussant: Michael P. Donohoe, University of Florida

Tuesday, August 3, 2:00-3:30 — Concurrent Session

International Tax Research

Moderator: Sue Porter, University of Virginia

Negotiation in Bilateral Advanced Pricing Agreements (BAPAs)

Yutaro Murakami, Keio University

Discussant: Richard C. Sansing, Dartmouth College

Taxation, Dividends, and Share Repurchases: Taking Evidence Global

Marcus Jacob, Harvard University; Martin Jacob, University of Tuebingen

Discussant: Susan M. Albring, Syracuse University

Tuesday, August 3, 3:00-4:30 — Research Interaction Session

Board 26 – *Disclosure/Use of Taxpayer Information: Requirements under Internal Revenue Code Section 7216*

Kandace Mauldin, Bourgeois Bennett, LLC, CPAs; Michael Chiasson, Nicholls State University; Shawn Mauldin, Nicholls State University; Kevin Breau, Nicholls State University

Board 41 – *Sub S Valuation: To Tax Affect, or Not to Tax Affect, Is Not Really the Question*

Daniel P. Tinkelman, Hofstra University; P. Viswanath, Pace University

Board 42 – *Tax-Induced Earnings Management in an Imputation Environment*

Bala Balachandran, La Trobe University; Dean Hanlon, Monash University; Hanghang Tu, University of New South Wales

Board 46 – *The Influence of Voice on the Acceptance of Tax Legislation*

Brian Hogan, Northeastern University; James Maroney, Northeastern University; Tim Rupert, Northeastern University

Board 48 – *Thin Capitalization Rules as Location Factor for Foreign Direct Investment?*

Anna Bauer, Vienna University of Economics and Business

Tuesday, August 3, 4:00-5:30 — Concurrent Session

Tax Compliance

Moderator: Stacy Wade, Western Kentucky University

Modeling Taxpayer Compliance: Attitudes, Past Behavior, and Future Intention

Michael L. Roberts, University of Colorado at Denver; Theresa L. Roberts, University of Colorado at Denver

Discussant: Michele W. Ganon, Western Connecticut State Univ.

Understanding Use-Tax Compliance: A Theory of Planned Behavior Approach

Christopher R. Jones, Western Illinois University

Discussant: Ann Boyd Davis, University of Tennessee

The Social Norms of Tax Compliance: An Experimental Investigation

Donna Bobek Schmitt, University of Central Florida; Amy M. Hageman, Kansas State University; Charles F. Kelliher, University of Central Florida

Discussant: Michael L. Roberts, University of Colorado at Denver

Tuesday, August 3, 4:00-5:30 — Concurrent Session

Taxes and Dividends

Moderator: Allison P. Koester, University of Washington

The Effects of the Taxation of Dividends on the Allocation of Foreign Portfolio Investment around the World

Dan Amiram, University of North Carolina at Chapel Hill; Mary Margaret Frank, University of Virginia

Discussant: Shane Heitzman, University of Rochester

Taxes and the Valuation of Dividends: A Study of Dividend Announcements in Germany

Christian Haesner, WHU – Otto Beisheim School of Management; Deborah Schanz, WHU – Otto Beisheim School of Management

Discussant: Michael R. Kinney, Texas A&M University

Individual-Shareholder-Level Dividend Taxes in Firm Valuation: New Evidence from Taiwan

Cheng-Few Lee, Rutgers, The State University of New Jersey; TsingZai C. Wu, National Cheng Kung University; Nanting Kuo, National Cheng Kung University

Discussant: Linda Krull, University of Oregon

Wednesday, August 4, 10:15-11:45 — Concurrent Session

Tax Potpourri

Moderator: Julia M. Camp, Providence College

The Effect of Political Scrutiny and Political Power on Tax Avoidance Behavior: Evidence from Federal Contractors

Lillian Mills, University of Texas at Austin; Sarah Nutter, George Mason University; Casey Schwab, University of Georgia

Discussant: Raquel Meyer Alexander, University of Kansas

Earnings Management in Direct and Indirect Tax Regimes: Evidence from China

Kangtao Ye, Renmin University of China; Ran Zhang, Peking University; Kai Zhu, Shanghai University of Finance and Economics

Discussant: Mary Ann Hofmann, Appalachian State University

The Relevance of Target Firm Deferred Tax Attributes and Participant Bargaining Power in Establishing Price and Tax Status of Mergers and Acquisitions

Wei-Chih Chiang, Texas A&M International University; Ted D. Englebrecht, Louisiana Tech University; William W. Stammerjohan, Louisiana Tech University

Discussant: Jane Livingstone, Univ. of North Carolina at Greensboro

Wednesday, August 4, 10:15-11:45 — Concurrent Session

Taxes and Capital Structure

Moderator: Garth Novack, University of Washington, Tacoma

How the New German Interest Barrier Rule Affects the Tax Shield – Empirical Evidence from German Leveraged Buyouts

Thorsten Knauer, University of Muenster; Friedrich Sommer, University of Muenster

Discussant: Xiaoli Yuan, California State University, East Bay

Growth Debts and the Value of Tax Shields

Sheen Liu, Washington State University, Vancouver

Discussant: Michael Calegari, Santa Clara University

The Influence of the Integrated Tax System on the Relationship between Manager Ownership and Debt

TsingZai C. Wu, National Cheng Kung University; Nanting Kuo, National Cheng Kung University

Discussant: Andrew Bauer, University of Waterloo

Wednesday, August 4, 2:00-3:30 — Concurrent Session

Taxes and Use of Auditor Services

Moderator: Andrew Bauer, University of Waterloo

The Association between Changes in Auditor Provided Tax Services and Corporate Tax Avoidance

Brian Hogan, Northeastern University; Tracy Noga, Bentley University

Discussant: Diana Falsetta, University of Miami

Tax Avoidance: Do Industry Experts Make a Difference?

Sean T. McGuire, Texas A&M University; Thomas C. Omer, Texas A&M University;
Dechun Wang, Texas A&M University

Discussant: Jenna Meints, Univ. of North Carolina at Chapel Hill

The Cost of Independence: Evidence from Firms' Decisions to Dismiss Auditors as Tax-Service Providers

Kirsten A. Cook, University of Arizona; Thomas C. Omer, Texas A&M University

Discussant: Brian Hogan, Northeastern University

Wednesday, August 4, 4:00-5:30 — Concurrent Session

Effects of Taxes on Firms' Decisions

Moderator: Thomas D. Schultz, Miami University

The Impact of Profit Taxation on Capitalized Investment with Options to Delay and Divest

Georg T. Schneider, University of Paderborn; Caren Sureth, University of Paderborn

Discussant: Andrew William Stark, Manchester Business School

The Clustering of Foreign Subsidiaries: Do Taxes Affect Where Else U.S. Multinationals Go?

Scott D. Dyreng, Duke University; Bradley P. Lindsey, College of William & Mary; Kevin S. Markle, University of North Carolina at Chapel Hill; Douglas A. Shackelford, University of North Carolina at Chapel Hill

Discussant: Mark Jackson, University of Nevada, Reno

Submitted by David Hulse, Committee Chair

Journal of the American Taxation Association
Editor's Annual Report
1 July 2009—30 June 2010
Editor: Richard Sansing

1. Submission statistics

TABLE 1
Annual Activity Summary

Year ended 30 June	# In Process, Beginning of Year (a)	# of New Submissions (b)	# of Resubmissions (c)	# Available for Evaluation (a)+(b)+(c) = (d)	# Evaluated (e)	# In Process, End of Year (d)-(e)
2007	7	37	27	71	60	11
2008	11	28	17	56	51	5
2009	5	20	16	41	35	6
2010	6	33	23	62	55	7

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions for which a decision has not yet been sent to the author (note that manuscripts in process excludes revise and resubmit editorial decisions that are now in the authors' hands).

2. Outcome statistics

TABLE 2						
Annual Outcome Summary						
Year ended 30 June	# Evaluated (a)+(b)+(c) = (d)	# Rejected (a)	# Invited to Revise (b)	# Accepted (c)	Acceptance Rate (1): (c)/(a+c)	Acceptance Rate (2): (c)/(d)
2007	60	23	27	10	30%	17%
2008	51	22	20	9	29%	18%
2009	35	12	15	8	40%	23%
2010	55	21	27	7	25%	13%

The “# Evaluated” equals (e) in Table 1.

The acceptance rate is computed two ways: (1) accepts/(rejects+accepts); and (2) accepts/# evaluated.

3. Turnaround statistics

TABLE 3				
Detailed Processing Time Summary for the 7 months ending 31 January 2010				
Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
$0 \leq \text{Days} \leq 30$	0	0%	0	0%
$31 \leq \text{Days} \leq 60$	30	64%	30	64%
$61 \leq \text{Days} \leq 90$	16	34%	46	98%
$91 \leq \text{Days} \leq 120$	0	0%	46	98%
$121 \leq \text{Days}$	1	2%	47	100%

Table 3 only includes papers that were sent to reviewers for evaluation and for which decisions were made between 1 July 2009 and 30 June 2010. The mean turnaround time was 55 days; the median turnaround time was 54 days.

4. Forthcoming articles

The following articles will appear in the Fall 2010 issue (Volume 32).

Fall 2010

Tax, Financial Reporting, and Tunneling Incentives for Income Shifting: An Empirical Analysis of the Transfer Pricing Behavior of Chinese-listed Companies

Agnes W. Y. Lo, Raymond M. K. Wong, and Michael Firth

State Conformity with Federal Tax Changes

Michael Morrow and Robert Ricketts

Is There a December Effect? Strategic Prepayments of Deductible State Income Tax

John Shon and Stanley Veliotis

Prior Audits and Taxpayer Compliance: Experimental Evidence on the Effect of Earned Versus Endowed Income

Scott J. Boylan

5. Awards

Awards for the best discussant at the 2010 *JATA* Conference and the JATA Outstanding Paper Award selected from those published in 2009 (Volume 31) will be presented at the ATA Luncheon during the 2010 Annual Meeting.

6. Editorial Board

JATA submissions receive prompt, high-quality feedback due to the efforts of its Editorial Board and ad hoc referees. The current Editorial Board is:

***JATA* Editorial Board 2010-2011**

Donna Bobek	University of Central Florida
Scott Boylan	Washington & Lee University
Andrew Cuccia	University of Oklahoma
Anja De Waegenaere	Tilburg University
Peter Frischmann	Idaho State University
Greg Geisler	University of Missouri-St. Louis
Linda Krull	University of Oregon
Agnes W.Y. Lo	Lingnan University
LeAnn Luna	University of Tennessee
Garth Novack	University of Washington—Tacoma
Sonja Rego	University of Iowa
Robert Ricketts	Texas Tech University
Michael Roberts	University of Colorado—Denver
Timothy Rupert	Northeastern University
Brian Spilker	Brigham Young University
Cynthia Vines	University of Kentucky
Ryan Wilson	University of Iowa
Robert Yetman	University of California-Davis

Editor's Report
Journal of Legal Tax Research
7/1/09 – 6/30/10

TABLE 1
Annual Activity Summary – For the Journal Year ended (e.g., May 31, 2010)
(Provide data for at least the last 3 years)

Year	#In- Process, Beginning of Year (a)	# of New Submissions (b)	# of Resubmissions (c)	# Available For Evaluation (a)+(b)+(c) = (d)	# Evaluated (e)	# In- Process, End of Year (d)-(e)
6/30/09	1	12	12	25	25	0
6/30/10	0	13	7	20	19	1

- (a) Include submissions in the editor's hands, but exclude revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

TABLE 2
Annual Outcome Summary
(Provide data for at least the last 3 years.)

Year	# Evaluated (a)+(b)+(c) =(d)	# Rejected (a)	# Invited to Revise (b)	# Accepted (c)	Acceptance Rate (1): (c)/(a+c)	Acceptance Rate (2): (c)/(d)
6/30/09	25	9	1	10	52%	40%
6/30/10	19	4	10	5	55%	26%

The "#Evaluated" should equal (e) in Table 1.

The acceptance rate is computed two ways: (1) accepts/(rejects+accepts); and (2) accepts/# evaluated.

CHART 1
Histogram of Editorial Rounds and Outcomes for (the most recent Year)



Show histograms detailing outcomes by editorial review rounds (e.g., Round 1, Round 2, and Rounds 3 and beyond):

- (1) number of papers accepted by round;
 - (2) number of papers rejected by round.
-

TABLE 3
Distribution of Author Affiliation of Manuscripts Accepted

Author Affiliated by School	# of Authors Current Year	# of Authors Cumulative From 2009
San Diego State University	0	3
University of Rhode Island	0	2
University of St. Thomas	0	1
Cal State Univ. – Fullerton	0	2
San Jose State University	0	1
University of No. Iowa	0	1
Rider University	0	1
Univ. of Texas – San Antonio	2	3
Iowa State University	0	4
North Carolina State Univ.	0	2
Belmont University	0	1
Univ. of Michigan – Dearborn	0	2
Texas A&M Univ. – Corpus Christi	0	1
Drexel University	0	1
Boise State University	1	1
University of Montana	1	1
Florida Atlantic University	1	1
Christian Brothers University	1	1
University of Akron	3	3

Author Affiliation:	# of Authors Current Year	# of Authors Cumulative From 2009
U.S. Institutions	9	32
Non-U.S. Institutions	0	0

For articles with multiple authors, each author is given 1/n of the credit for each paper, where n is the number of authors of the paper.

TABLE 4				
Detailed Processing Time Summary for 12 month period ending 6/30/10				
Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
0 ≤ Days ≤ 30	1	5	1	5
31 ≤ Days ≤ 60	19	95	20	100
61 ≤ Days ≤ 120				
> 121 Days				

Final Report of the ATA Midyear Meeting Logistical Issues Task Force
July 2010

Committee Members: Hughlene Burton, University of North Carolina at Charlotte
Sandy Callahan, Texas Christian University
Anne Christensen, Montana State University
Marty Escoffier, Florida International University
Shirley Dennis-Escoffier, University of Miami (chair)

We determined that the list of the 12 highest-ranked locations (with hotels having sufficient meeting space) for possible future midyear meeting sites would be logistically acceptable and sufficient until the next membership survey is conducted in 2012-2013. Those locations include:

- Washington, D.C.
- San Francisco area
- San Diego
- Atlanta
- Denver
- Orlando
- San Antonio
- Dallas
- New Orleans
- Los Angeles area
- Salt Lake City
- Houston

We discussed ways that the ATA website and/or AAA Commons might be used to get information to our members and pass along knowledge on logistical issues to future midyear meeting committees. This should be explored further over the next year.

We provided historical information (such as hotel room pickup) to the site selection committee to assist them in selecting a future meeting location.

We worked with the nominee for Vice President-elect in identifying possible hotels for hosting a midyear meeting and provided assistance with hotel contract issues.



American Taxation Association

DATE: July 26, 2010
TO: ATA Officers and Trustees
FROM: Teresa Stephenson, Chairperson
RE: New Faculty Concerns Committee – 2010 Report

Here are the charges and the accomplishments of the New Faculty Concerns Committee along with the progress we have made on each one.

- **Update the Ph.D. program director contact information found on the ATA website.**
 - This is done. A spreadsheet was updated and reviewed and is now posted on the hive for future committees to use.
- **Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants and mentorship programs.**
 - We have some things on the new hive. This probably needs additional work, but we got it started.
- **As needed, help new faculty become aware of places where working papers are posted and information on different research conferences where papers may be submitted for presentation.**
 - A section on the commons was set up for new faculty. A list of publishing opportunities and meetings was established. This can be maintained by future committees
- **Organize a New Faculty breakfast at the Midyear Meeting. Consider inviting experienced faculty from various types of schools (i.e., research, teaching) to speak at the breakfast on topics such as career development, how to publish etc.**
 - Our breakfast at the midyear meeting went smoothly with a handful of new faculty and the wisdom of experienced faculty making for a cheerful, informational breakfast.
- **Welcome and introduce new faculty and doctoral students at the Midyear Meeting.**
 - Introductions were made.
- **Set up and administer the travel grant program for the doctoral consortium.**
 - We had 24 applicants and each of them was awarded some amount of money in order to encourage the greatest number of attendees possible. The awards range from \$100 to \$300 with greater awards being given (in order) to third, second, first, and fourth year students and modified based on whether or not they had received a travel grant the previous year. The reasoning is that third year students are probably just starting a dissertation and this is a good year to get them involved. Fourth year students are past the decision making point and heading out for the job market.

- **Creating and maintaining a presences on the AAA Commons (this was added as a charge this year).**
 - I was fortunate to chair the committee this year with a bunch of wonderful people that are also technologically competent enough to establish a presence on the commons for the New Faculty Concerns Committee. They have done the following:
 - Set up a New Faculty Concerns Committee Hive
 - Set up a place within that hive for files to be stored for use by future committee members.
 - Set up a New Faculty resource center with information about meeting and publication opportunities. Updating this should be added to the “charges” for this committee.
- **Passing the baton.**
 - Because I will not be at the annual meeting, John Dexter has essentially taken over a bit early. Unfortunately, I was late out of the gate trying to get a new faculty breakfast organized for the annual meeting, but John is still going to make an effort to get potential new ATA members together somehow.

To: ATA Board of Trustees
From: Sonja Rego
Re: Publications Committee Annual Report
Date: July 30, 2010

The voting members of the 2009-2010 Publications Committee consisted of Sonja Rego (chair), Susan Albring, Bryan Cloyd, Andy Cuccia, LeAnn Luna, Connie Weaver, and Bob Yetman.

The Publications Committee worked on the following charges given by the ATA President:

ATA Webmaster:

We were thrilled when Garth Novack accepted the Webmaster position in September 2009. Garth has been seamlessly improving our public face from the moment he took over as Webmaster for Zite Hutton. We are grateful for all the improvements and service that Zite Hutton provided during her tenure as ATA Webmaster – thank you!!

ATA Newsletter:

The ATA has not published a printed ATA newsletter for several years, and no one has volunteered to serve as Newsletter Editor. In Fall 2009, Lillian Mills suggested that the ATA President assume responsibility for the ATA Newsletter, where the President sends an e-newsletter that includes links to the ATA website for additional articles, registrations, nominations, etc. Lil sent the first e-newsletter in Fall 2009 and claimed it was not much work. She distributed the second e-newsletter in May 2010 and it was similarly straightforward and informative. Given Lil's successful experiences during the past year, the Publications Committee recommends that future ATA Presidents continue distributing the ATA e-newsletter!

JATA Editor-Elect:

After evaluating the vitae and statements of editorial goals and objectives submitted by several nominees for the JATA Editor-Elect position, we are pleased to report that the Publications Committee selected John Phillips (University of Connecticut) to be the next JATA editor. John's 3-year term as Editor begins July 2011.

JATA and the Potential Move to Digital Printing:

Lil Mills (ATA President), Richard Sansing (JATA Editor), and Sonja Rego (Publication Committee Chair) reviewed the AAA's proposed move of JATA from traditional offset printing to digital printing. This potential move would reduce printing costs provided there are fewer than 750 copies of JATA printed. In addition, digital printing allows for print-on-demand. The trade-off is that the quality of digital printing is marginally lower than that of traditional offset printing. The Publications Committee will discuss this issue on Monday in San Francisco, with a potential move to digital printing for the Fall 2010 JATA issue.

Date: July 26, 2010
To: ATA Officers and Trustees
From: John Phillips, Chair of the ATA/PwC Outstanding Tax Dissertation Committee
RE: Final committee report

1. Review solicitation and selection guidelines.

Here are the guidelines:

To be eligible, candidates must meet the following requirements:

1. Candidates must submit a “working paper” from their dissertation that does not exceed 40 pages (including all tables, graphs, charts, appendices, and bibliography).
2. The dissertation must have been completed during the 2009 calendar year.
3. Qualified candidates must be ATA members.
4. The chairperson of the dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.

There are no selection guidelines to my knowledge. I implemented, with my committee’s advance approval, a scheme in which members ranked the top three papers and a 3 was given to the top paper, a 2 was given to the second-ranked paper, and a 1 was given to the third-ranked paper. The paper that accumulated the most points and was ranked as the top paper (or at least tied for the top paper ranking) was selected as the winner without a second vote.

2. Solicit applications from ATA members by placing a notice in the Fall 2009 ATA Newsletter, on the ATA web site, and by other appropriate means. Work with the New Faculty Concerns Committee to publicize the award.
 - I contacted Garth Novack, the ATA webmaster, and modified the announcement on the ATA website.
 - Lil included the dissertation award solicitation announcement in an e-mail to all members in January.
 - I attended the new faculty breakfast to publicize the award.
 - Due to e-mail problems at my institution we extended the due date to March 5. I worked with Theresa Stephenson, chair of the New Faculty Concerns Committee, and Jennifer Blouin, chair of the Doctoral Consortium Committee, to identify and then contact new faculty members who may have submitted their paper while my e-mail server was down.
 - We received several submissions.
3. Select the winner and notify the ATA President as well as the recipient's Dean and Department Chair at the recipient's institution. Notify the applicants who did not win the award. Provide all details of winner to ATA webmaster for timely posting.

- The vote was very close. There were several deserving submissions. The winner will be announced at the ATA Luncheon at the Annual Meeting.
- I will contact Garth Novack after the Annual Meeting to make sure the winner is announced on the ATA website.
- I e-mailed the non-winners to let them know they did not win the award.
- I also notified the winner.

Suggestions for the future:

- To avoid conflicts of interest, I suggest that committee members be screened on whether a student from their institution will be submitting their dissertation paper for the award.
 - I suggest not contacting the non-winners.
4. Arrange for the plaque, award check, and presentation by a PricewaterhouseCoopers representative or a committee member at the 2010 ATA Annual Meeting luncheon.

- For the plaque, I contacted Arlene Oliver at the AAA.

arlene@AAAHQ.ORG

- For the PwC representative and check, I contacted Julie Peters at PwC.

julie.a.peters@us.pwc.com

Hi Lil,

The Teaching Innovation Committee had 4 submissions to choose from. We selected a winner (pretty much unanimous). Scott McQuillen from Deloitte and I will co-present the award at the luncheon. See you soon.

Ed

Edmund Outslay
Professor of Accounting
Deloitte / Michael Licata Endowed Professor of Taxation
Michigan State University
517-432-2912

**American Taxation Association
Treasurer's Report
2009-2010
Submitted by Cynthia Vines**

	8 mnth ended 4/30/10	Budget for Year 2009-2010
Inflows		
Dues	11,645.00	25,000.00
Journals		
Subscriptions	11,680.62	16,000.00
Advertising	0.00	
Submission Fees	2,375.00	2,000.00
Sale of Publications	0.00	
Royalties	0.00	500.00
Total Journal	14,055.62	18,500.00
Other Publications	8.00	0.00
Mid-Year Meeting		
Registration Fees	31,205.00	31,000.00
Contributions	25,500.00	52,500.00
Exhibitor Fees	2,875.00	2,500.00
Total Mid-Year Meeting	59,580.00	86,000.00
Other Income		
Contributions	750.00 *	
Interest Income	5.21	500.00
Other Income (award contributions PWC, Deloitte)		10,000.00
Total Inflows	<u>86,043.83</u>	<u>140,000.00</u>

Outflows

Journals		
Printing	7,212.50	
Mailing	1,593.63	
Editor's Discretionary Fees	0.00	
Postage	129.87	
Prof. Fees - Editing	480.00	
Misc.	0.00	
AAA Support Staff	9,583.00	
Total Journals	18,999.00	37,400.00
Total Newsletter	0.00	0.00
Total Other Publications	0.00	1,500.00
Annual Meeting		
AM Luncheon	0.00	
Hotel Room/Food/Beverage	0.00	3,000.00
AM Audio Visual	0.00	
Total Annual Meeting	0.00	
Mid-Year Meeting		
Printing/Copying	54.00	
Postage	0.00	
AAA Support Staff	62.50	
Hotel Room/Food/Beverage	51,342.46	
Hotel - Audio/Visual	6,686.20	
Speakers	915.58	
Mtg Coord Expenses	475.66	
Travel	3,921.19 **	
Misc.	500.00 ***	
Total Mid-Year Meeting	63,957.59	56,000.00
Doctoral Consortium		11,000.00
General/Administrative		
Postage	0.00	
Misc.	218.55	1,500.00
Credit Card Fees	1,224.20	
Council Fee	0.00	
Awards	0.00	12,000.00
Web Support		3,600.00

Total General/Administrative	1,442.75	17,100.00
Committee/Officers	1128.68	4,000.00
Total Outflows	<u>85,528.02</u>	<u>130,000.00</u>
Net Cash Flow	<u>515.81</u>	<u>10,000.00</u>
Beginning Cash Balance	164,771.97	
Net Cash Flow	515.81	
Ending Cash Balance	<u>165,287.78</u>	

* Memorial Fund

** PhD. Student travel grants

***Gifts for visitors to Midyear meeting

Report of the Mid-Year Site Selection Committee

Committee Members: Sue Porter, Tim Rupert (chair), Marty Wartick

Composed of the three most recent ATA vice-presidents, the mid-year site selection committee was responsible for selecting the primary site and the back-up site for the 2013 ATA mid-year meeting. In its deliberations, the committee considered the locations of the upcoming ATA mid-year meetings and the AAA annual meetings as well as information provided in the 2009 report of the Logistical Issues Task Force which included the results of the most recent survey of ATA members and the analysis of viable cities. Finally, we also used historical information about room pick-up for the mid-year meetings.

Based on this information, the committee has chosen San Diego as the primary site location for the 2013 ATA mid-year meeting. San Diego was chosen based on the fact that it is one of the western cities that historically has proven to be popular with members (the two previous meetings held there had among the highest room pick-up for mid-year meetings). For the back-up site, the committee has chosen Salt Lake City.