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 Waegenaere, 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: Michaele 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
Zhemin 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
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 Comprix, 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 Breaux, 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
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

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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
1. Submission statistics

TABLE 1
Annual Activity Summary

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

(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>
<thead>
<tr>
<th>Year ended 30 June</th>
<th># Evaluated (a)+(b)+(c)</th>
<th># Rejected (a)</th>
<th># Invited to Revise (b)</th>
<th># Accepted (c)</th>
<th>Acceptance Rate (1): (c)/(a+c)</th>
<th>Acceptance Rate (2): (c)/(d)</th>
</tr>
</thead>
<tbody>
<tr>
<td>2007</td>
<td>60</td>
<td>23</td>
<td>27</td>
<td>10</td>
<td>30%</td>
<td>17%</td>
</tr>
<tr>
<td>2008</td>
<td>51</td>
<td>22</td>
<td>20</td>
<td>9</td>
<td>29%</td>
<td>18%</td>
</tr>
<tr>
<td>2009</td>
<td>35</td>
<td>12</td>
<td>15</td>
<td>8</td>
<td>40%</td>
<td>23%</td>
</tr>
<tr>
<td>2010</td>
<td>55</td>
<td>21</td>
<td>27</td>
<td>7</td>
<td>25%</td>
<td>13%</td>
</tr>
</tbody>
</table>

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>
<thead>
<tr>
<th>Time</th>
<th>Number of Manuscripts</th>
<th>Percent</th>
<th>Cumulative Number</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 ≤ Days ≤ 30</td>
<td>0</td>
<td>0%</td>
<td>0</td>
<td>0%</td>
</tr>
<tr>
<td>31 ≤ Days ≤ 60</td>
<td>30</td>
<td>64%</td>
<td>30</td>
<td>64%</td>
</tr>
<tr>
<td>61 ≤ Days ≤ 90</td>
<td>16</td>
<td>34%</td>
<td>46</td>
<td>98%</td>
</tr>
<tr>
<td>91 ≤ Days ≤ 120</td>
<td>0</td>
<td>0%</td>
<td>46</td>
<td>98%</td>
</tr>
<tr>
<td>121 ≤ Days</td>
<td>1</td>
<td>2%</td>
<td>47</td>
<td>100%</td>
</tr>
</tbody>
</table>

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**

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

*State Conformity with Federal Tax Changes*
Michaele 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
### TABLE 1
Annual Activity Summary – For the Journal Year ended (e.g., May 31, 2010)
(Provide data for at least the last 3 years)

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

(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.)

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

The “#Evaluated” should equal (e) in Table 1.
The acceptance rate is computed two ways: (1) accepts/(rejects+accepts); and (2) accepts/# evaluated.
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

<table>
<thead>
<tr>
<th>Author Affiliated by School</th>
<th># of Authors Current Year</th>
<th># of Authors Cumulative From 2009</th>
</tr>
</thead>
<tbody>
<tr>
<td>San Diego State University</td>
<td>0</td>
<td>3</td>
</tr>
<tr>
<td>University of Rhode Island</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>University of St. Thomas</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Cal State Univ. – Fullerton</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>San Jose State University</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>University of No. Iowa</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Rider University</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Univ. of Texas – San Antonio</td>
<td>2</td>
<td>3</td>
</tr>
<tr>
<td>Iowa State University</td>
<td>0</td>
<td>4</td>
</tr>
<tr>
<td>North Carolina State Univ.</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Belmont University</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Univ. of Michigan – Dearborn</td>
<td>0</td>
<td>2</td>
</tr>
<tr>
<td>Texas A&amp;M Univ. – Corpus Christi</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Drexel University</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Boise State University</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>University of Montana</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Florida Atlantic University</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Christian Brothers University</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>University of Akron</td>
<td>3</td>
<td>3</td>
</tr>
</tbody>
</table>
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>
<thead>
<tr>
<th></th>
<th># of Authors</th>
<th># of Authors</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Current Year</td>
<td>Cumulative From 2009</td>
</tr>
<tr>
<td>U.S. Institutions</td>
<td>9</td>
<td>32</td>
</tr>
<tr>
<td>Non-U.S. Institutions</td>
<td>0</td>
<td>0</td>
</tr>
</tbody>
</table>

TABLE 4
Detailed Processing Time Summary for 12 month period ending 6/30/10

<table>
<thead>
<tr>
<th>Time</th>
<th>Number of Manuscripts</th>
<th>Percent</th>
<th>Cumulative Number</th>
<th>Cumulative Percent</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 ≤ Days ≤ 30</td>
<td>1</td>
<td>5</td>
<td>1</td>
<td>5</td>
</tr>
<tr>
<td>31 ≤ Days ≤ 60</td>
<td>19</td>
<td>95</td>
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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.
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).
  o 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.
  o 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.  
- I 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
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* 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 meeting 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.