

# American Taxation Association

Volume 49, No. 3 Fall 2003

Nancy B. Nichols, Editor

## PRESIDENT'S LETTER

It is a real pleasure to serve as your President for the upcoming year. The ATA has been a significant part of my professional life since starting my academic career at Brigham Young University in 1980. Since that time I have seen the ATA mature and progress as an organization to the point that it is certainly my primary focus when I look at service outside of my own university. I would also like to thank those who have gone before us. As one of my colleagues and stalwart ATA members, G. Fred Streuling, retires this year, I realize the debt of gratitude we owe those who have started and nurtured the ATA over the years.

Due to the high cost of traveling to Hawaii and tight budgets at many of our universities, many of our ATA members were not able to attend the Annual Meeting. You were sorely missed. I hope this bodes well for the Midyear Meeting in Denver on February 27–28, 2004. I would like to express my appreciation to Mark Higgins and his committee for all the work they have done and will continue to do in planning what I know will be an excellent midyear meeting. Once Mark accepted the position as Vice-President Elect, I have never really worried about that responsibility. Mark is one of those individuals who you know will make things happen. Mark, thank you for taking a big load off my shoulders and allowing me to concentrate on other things.

Please make plans to join us in Denver. Not only will it be a great meeting, but you should be aware that the Sommerfeld and Outstanding Service Awards will



**Dave N. Stewart**  
**ATA President**

be presented at the Midyear Meeting. The Awards Committee and the Board of Trustees felt strongly that we wanted as many of the ATA membership in attendance to help celebrate the accomplishments of some of our outstanding peers, so on a one-time basis the presentation of these awards has been pushed back to the Denver Midyear Meeting.

I would like to extend a sincere thank you to several of our Officers and Trustees. First of all, I hope each of you have taken the opportunity to express your appreciation to Beth Kern. In case you need to be reminded, Beth has really played a very significant role in the ATA for at least the past three years. As Vice-President she did an outstanding job of putting together our New Orleans Midyear Meeting. Even before all of her difficult and time-consuming duties as Vice-President had been completed, she was drafted to be our President-Elect. That probably qualifies as

cruel and unusual punishment, but in the true ATA spirit Beth accepted these additional responsibilities with her usual smile, performing these duties with distinction.

Amy Dunbar did a marvelous job with the St. Pete Midyear Meeting. Not only was the meeting outstanding (I'm not sure I've seen a session that generated more excitement than "Ethical Tax Shelters—An Oxymoron?" on Friday afternoon), but due to her hard work and expert management, she was able to put the meeting on at a very reasonable cost to the ATA. As much as anything else that has happened within the past year, Amy's service has helped the ATA stem some difficult financial challenges and helped us start off the 2003–2004 year in a much healthier financial position. Amy, thank you for service above and beyond what we should probably ask of any ATA member. In fact, at the suggestion of Amy and others who have chaired a midyear meeting, Shirley Dennis-Escoffier is chairing a task force that is going to look at ways of easing the burden for those asked to chair a midyear meeting. We look forward to their suggestions. Sorry Mark, they won't be done in time to help you!

Ellen Cook has done an outstanding job as Treasurer and has been very helpful to me personally as I have tried to understand the

*(continued on page 2)*

## President's Letter *(continued from page 1)*

financial requirements of the ATA. While we will miss her, she is being replaced by Gary McGill who will step in and do an equally outstanding job. Susan Andersen will continue on as Secretary for another year. Susan is so far ahead of me that she generally emails me with items before I can even think to ask the question. We are also saying good-bye to several of our Trustees. This past year was the final year for Shirley Dennis-Escoffier, Hughlene Burton, Scott McQuillan (from Deloitte & Touche), and Gary McGill. Hughlene will continue on with us as Vice-President-Elect and the Chair of the 2005 Midyear Meeting in Washington, D.C. Hughlene and her committee are already in the planning process. I know Hughlene is eager to receive any ideas or suggestions you might have. Hughlene is probably the person most hopeful that Shirley's task force will be successful.

We are excited to have several new Board members. Beth Kern, as our most recent past president, will continue as a Board member. New Board members include Ben Ayers, Ellen Glazerman (from Ernst & Young), and Timothy Rupert. We appreciate their willingness to serve and look forward to the contributions they will make over the next two years.

I think all of you know the level of commitment it takes to serve as an editor. I don't think the ATA could be in better hands than with John Robinson, *The Journal of the American Taxation Association*, and Gene Seago, *ATA*

*Journal of Legal Tax Research*. John is working hard and has strongly encouraged those authors who are in the revision process to get their revisions completed so the rest of us can benefit from their work. The *ATA Journal of Legal Tax Research* is in its earlier stages and needs the support of the membership. Please submit your quality manuscripts to Gene so this journal can develop its own strong reputation. If you would like to look at the first article published, go to the ATA website (<http://www.atasection.org>) where you can link to the article. It is now available to all of the ATA membership.

Since many of you were not in Hawaii, I want to acknowledge again the tremendous support that we receive from the Big 4 accounting firms. As Beth mentioned, KPMG (with the help of Gillian Spooner) has agreed to continue their support of the midyear meeting and *JATA* conference for the next three years. They have also very graciously agreed to increase the level of support to \$25,000 per year. Deloitte & Touche has agreed to continue to fund the Teaching Innovations Award for the next three years, PricewaterhouseCoopers continues to fund the Outstanding Tax Dissertation Award, and Ernst & Young (with the help of Ellen Glazerman) provided in 2003, and will continue to provide in 2004, financial assistance that allows tax Ph.D. students to attend our midyear meetings. We would not

be able to provide the level of service to our ATA members without the generous financial support of the accounting firms. Thank you very much!

Finally, I would like to express appreciation to some individuals who do a great deal and receive little in return. Steve Thompson currently serves as our Webmaster. It is a time-consuming job and mostly what Steve hears from us are suggestions about how the website could be better. While he appreciates those suggestions, I'm sure an occasional thank you would also go a long way. Steve, on behalf of the entire ATA membership, your efforts do not go unnoticed. Also, Ron Tidd has been the newsletter editor for the past two years and has done a great job. Nancy Nichols has agreed to take on this responsibility for the next two years. Please help her by getting your items to her on time so that she can meet her deadlines.

You will notice most of the President's letter has been a series of "thank yous." I don't apologize for that. In an organization like the ATA, I don't think we can say thank you enough. To the entire membership, I appreciate your willingness to serve in the upcoming year, and thank you for saying yes when I've called. I look forward to a great year. If you have any suggestions, please call or email me. I look forward to working with you in what I hope will be a rewarding and successful year.

### **Newsletter Deadline: Spring 2004 Issue**

Faculty announcements submitted to the *ATA Newsletter* are published in the Fall, Spring, and Summer issues. The announcements are selected on a FIFO and space-available basis.

The deadline for submitting information for the Spring 2004 edition of the *ATA Newsletter* is **December 19, 2003**. Please send your announcements and submissions as an email attachment to Nancy Nichols, [nicholnb@jmu.edu](mailto:nicholnb@jmu.edu). Alternatively, you can mail both a hard copy and a digital file (on a disk) of your announcement to Nancy at:

Nancy B. Nichols • MSC 0203, James Madison University • Harrisonburg, VA 22807

Phone (540) 568-8778 • Fax (540) 568-3017

# Minutes of Annual ATA Business Meeting AUGUST 4, 2003 — HONOLULU, HAWAII

1. Beth Kern called the meeting to order at 10:20 am and welcomed the members to Hawaii. She announced that Deloitte & Touche has agreed to fund the Teaching Innovation award for each of the next three years. Southwestern Publishing will contribute \$3,000 for the PWC Outstanding Tax Dissertation award. Ernst & Young is providing two years' support to bring doctoral students to the midyear meeting. KPMG has recently agreed to contribute \$25,000 for the midyear meeting for each of the next three years.
2. Susan Anderson presented the minutes of the ATA Business Meetings held in August 2002 and February 2003. Dick Weber motioned to approve the minutes and Jon Davis seconded the motion. The minutes were approved.
3. Ellen Cook reviewed the Treasurer's report for 2002-2003. During this period, the ATA received two years' of KPMG contributions for the midyear meeting. Ellen explained that the ATA had a positive cash balance due to cash generated by the midyear meeting.
4. Dave Stewart presented the 2003-2004 budget. The budget reflects the increase in dues to \$35. The budget does not include Southwestern Publishing's commitment of \$3,000 and a \$5,000 increase in funding from KPMG for the Midyear Meeting. Dave mentioned that the AAA has budget concerns that may impact the ATA in the future and that he will monitor this situation.
5. John Robinson provided the *JATA* editor's report. He thanked both the editorial board and the members of the *JATA* Conference committee for their constructive reviews. During the past year, 25 papers were submitted, a number consistent with prior years. He said that the number of papers revised is down. He suggested that authors contact him if they have questions about editor's letters. Submissions to the *JATA* conference have also declined. Last year there were 15 submissions to the *JATA* conference. Turnaround time for reviews is averaging eight weeks.
6. John Robinson also gave the *JLTR* editor's report on behalf of Gene Seago. Gene is receiving more papers addressing long-term issues than current issues. One paper has been published on the web. Twelve papers have been submitted during the 7/1/2002 to 6/30/2003 period and four papers have been accepted.
7. Greg Carnes reported for the Accreditation and Curriculum Issues committee. The committee has updated the syllabi database and followed the changes in accreditation standards. Greg explained that new AACSB Business standards were approved in April and new accounting standards will be voted on next year. Greg said that these standards have no specific impact on tax programs.
8. Cyndi Vines gave an update on the 2003 Annual Meeting. Twenty-five papers were submitted; 18 papers were accepted for six research sessions. The ATA has one more research session than last year. Kaye Newberry will chair next year's Annual Meeting and encouraged submissions since the number of sessions the ATA receives is based on submissions.
9. Ed Outslay reported on behalf of the ATA/Deloitte & Touche Teaching Innovation Award committee. He thanked D&T for its support and the members of his committee for their hard work. The committee received eight submissions and had a very difficult choice. The award will be presented at today's luncheon, but the recipients will not present their innovation until the Midyear Meeting in Denver.
10. Fran Ayres presented the report for the PWC/Outstanding Tax Manuscript Committee. The committee began by identifying 40 papers in the last two years that used the work "tax." Fifteen of these papers were nominated. The award will be presented at the ATA luncheon.
11. Susan Anderson gave a report for the Archives Task Force. All newsletters dating back to 1978 have been scanned and will be placed on the web shortly. She asked for anyone with newsletters prior to 1978 to contact her.
12. Bob Gardner spoke on behalf of the Awards committee. The Sommerfeld and Outstanding Service Awards will both be given at the Midyear Meeting due to the number of members who were unable to come to the Hawaii meeting.
13. Lil Mills encouraged new faculty to submit papers to the Midyear Meeting. The submission deadline has been extended to November 15.
14. Beth reported for the New Faculty Concerns committee. This group had a successful year, including organizing a breakfast at the Midyear Meeting.
15. Mike Roberts reported for the Education Research committee. Three education papers were presented at the 2003 Midyear Meeting. The deadline for submitting education research papers for the 2004 Midyear Meeting is October 15. Mike encouraged those with ideas about improving tax education to conduct research in this area.
16. Beth Kern reported for the Graduate Tax Education committee. They had conducted a survey of graduate programs that was presented at the Midyear Meeting.
17. Chris Bauman discussed the Internships, Sabbaticals, and External Relations committee's work this year. The AICPA is looking for members to work with them on sabbaticals in Washington, D.C.
18. Stu Karlinsky presented the Legal Research Committee's report. He thanked the committee for its work in reviewing eight papers for a session at the 2003 Midyear Meeting. Fifty-five members

(continued on page 4)

## Minutes of Annual ATA Business Meeting *(continued from page 3)*

- attended this legal research session. He mentioned the call for papers for the 2004 Midyear Meeting appearing in the blue book.
19. Anne Christensen spoke for Silvia Madeo, chair of the Long-Range Planning Task Force. The task force is addressing concerns regarding the declining number of members and decreased support for tax faculty. The Task Force obtained a commitment from Ernst & Young to provide \$5000 per year for doctoral students to attend the ATA Midyear Meeting. The Task Force is gathering data on the number of tax students in doctoral programs; however, the initial numbers are not good. The committee is trying to identify ways to encourage more students to pursue academic careers in taxation.
  20. Nancy Nichols reported for the Membership committee. The committee has developed a database of members who have left the ATA in the past year. Nancy is the incoming editor of the newsletter and she reminded members that the deadline for submitting items for the Fall Newsletter is August 22.
  21. Amy Dunbar gave the final report for the 2003 Midyear Meeting. She thanked all her committee members for their hard work.
  22. Shelley Rhoades-Catanach reported for the Publications Committee. During 2002–2003, the Committee recommended that all members receive free access to *JLTR* and the trustees approved this recommendation. The Publications Committee has explored the creation of an ATA education research journal. Due to the existence of other outlets and the low number of tax education papers submitted to previous midyear meetings, the committee has recommended against establishing an education journal at this time. The Board of Trustees agreed with this recommendation at their August 3rd meeting. The Publications Committee will be making a call for nominations for editor of *JATA* in the Fall newsletter.
  23. Sharon Cox gave the report for the Regional Programs committee on behalf of Carol Fischer. Sharon thanked the committee members. In the past year, there were ten tax sessions held at the seven regional meetings. The committee tried to encourage tax submissions and increase awareness of meetings and deadlines. The committee has suggested including abstracts for tax papers to be presented at regional meetings in the midyear meeting program materials.
  24. Jon Davis updated the membership on the Research Resources and Methodologies Committee's activities. The committee organized two sessions for the Midyear Meeting, one with new faculty research and a second session examining stock option research. The committee also wrote a column for the newsletter identifying tax articles in journals not typically read by tax faculty.
  25. Tony Curatola gave the report of the Tax Policy Research Oversight committee. The committee sent approximately four comment letters to the Treasury. It has also prepared policy reports that are available on the web. Tony commended the committee for their work. The members often review these reports and turn them around in 48 hours.
  26. Tim Rupert presented the Teaching Resources Committee's report. The committee presented a session on the changing CPA exam at the Midyear Meeting for which materials are available on the ATA website. Committee members wrote articles for the newsletter on critical thinking and service learning. The committee is also starting an electronic case exchange. Submissions can be sent to Tim or Suzanne Luttmann.
  27. Nell Adkins spoke on behalf of the Technology Resources Committee. This committee typically assists the *JATA* associate editor with software reviews. There were no software reviews this year due to the lack of new software. The committee will work with the associate editor to discuss ideas for this section of *JATA*.
  28. Chris Bauman announced the creation of a *pro bono* task force. This task force will ascertain the types and amount of services that ATA members provide to low-income taxpayers and nonresident students and faculty, then report back to the membership.
  29. Steve Thompson, Webmaster, will post a survey about the website after the beginning of the semester.
  30. Dick Weber presented a proposed change to the bylaws. This change clarifies the process for nominating officers and trustees, replacing the list of positions in the current section XII of the bylaws as follows:

President-Elect, Vice-President-Elect, Secretary, Treasurer (if term is expiring), Trustees (the number necessary due to expiring terms), two members of the Publications Committee, and a Journal Editor-Elect if the Editor's term is expiring.

The nomination for the Journal Editor-Elect originates in the Publications Committee following procedures specified in the Publications Handbook. The Publications Committee will recommend to the Board of Trustees one qualified and willing candidate for Editor-Elect. The Trustees can approve the recommendation or send it back to the committee for reconsideration. After approval by the Board of Trustees, the Editor-Elect will be added to the Nominations Committee slate.

The Nominations Committee will present its slate to the Board of Trustees for approval before bringing it to the membership for a vote.

The motion to approve the change was made, seconded, and approved.
  31. Mark Higgins described the 2004 meeting in Denver and encouraged members to submit papers to the various sessions. The negotiated hotel rate is good for both two days before and after the meeting (February 27 and 28). The hotel is located downtown with easy access to shopping and various sites. Beth announced that the 2005 Midyear Meeting will be held in Washington, D.C. at a Hyatt two

*(continued on page 5)*

## Minutes of Annual ATA Business Meeting *(continued from page 4)*

blocks from the Capitol. Hughlene Burton, chair of the 2005 Annual Program committee, invited interested members to contact her about serving on the planning committee.

32. Shirley Dennis-Escoffier gave the Nominations committee's report. Nominees are as follows:
- |                        |                 |
|------------------------|-----------------|
| President Elect        | Fran Ayres      |
| Vice-President Elect   | Hughlene Burton |
| Secretary              | Susan Anderson  |
| Treasurer              | Gary McGill     |
| Trustees               | Ben Ayers       |
|                        | Tim Rupert      |
|                        | Ellen Glazerman |
| Publications Committee | Chris Bauman    |
|                        | Bob Yetman      |

Shirley asked for nominations from the floor. None were made. A motion was made to accept the slate of nominees. The motion was seconded and approved by the membership.

33. Beth Kern thanked the ATA for the opportunity to serve as president. She introduced Dave Stewart as our new President. Dave welcomed everyone to Honolulu. He thanked Beth for her work the past

year and commended her for taking the office immediately after organizing the 2002 Midyear Meeting. He thanked previous ATA presidents for helping him with planning for the upcoming year. Dave said that over 200 members are serving on committees and that almost everyone received their first choice in committee assignments. He asked members to bring forward ideas for ATA activities and pursuits. Dave stressed that the ATA's greatest strength is its collective service to communities, universities, and students. Dave compared the ATA to the Milky Way galaxy. He said that each of us makes individual contributions that have more of an impact than we may know. Dave described comments by a speaker at the recent national Beta Alpha Psi meeting who encourage students to think more about "who they will become" rather than "what they will become." Dave said that much of "who we become" relates to service, such as ATA service.

34. The meeting was adjourned at approximately 11:30 am.

---

## Minutes of the ATA Board of Trustees Meeting AUGUST 3, 2003 — HONOLULU, HAWAII

Members present:

Susan Anderson	Ben Ayers
Fran Ayres	Hughlene Burton
Ellen Cook	Shirley Dennis-Escoffier
Merle Ericksen	Bob Halperin
Mark Higgins	Stu Karlinsky
Beth Kern	Scott McQuillan
Tim Rupert	Shelley Rhoades-Catanach
Dave Stewart	John Robinson
Cyndi Vines	Dick Weber

1. Beth Kern welcomed the officers and trustees and called the meeting to order at 12:15 p.m. She began with news of financial support from the Big 4 accounting firms. PWC continues to support the Outstanding Tax Dissertation award. Deloitte & Touche has made a three-year commitment to support the Teaching Innovation award. Ernst & Young has agreed to underwrite the costs for doctoral students to attend the ATA Midyear Meetings for 2003 and 2004. The students who attended the 2003 Midyear Meeting gave positive feedback about the experience. KPMG has committed to providing \$25,000 annually for three years to support the Midyear Meeting. In total, the Big 4 are giving the ATA financial support in excess of \$100,000.
2. Susan Anderson presented the minutes from the February 28 trustees meeting and the February 29 business meeting. The minutes were approved.
3. Ellen Cook gave the treasurer's report. She noted

that in 2003-2004, the ATA will receive two of KPMG's \$25,000 contributions. The 2003 Midyear Meeting ran an unexpected surplus due to lower food costs and the absence of sales tax.

4. Dave Stewart presented the 2003-2004 budget. It does not reflect the increase in KPMG's contribution from \$20,000 to \$25,000. Dave said that next year's financial situation is improved due to increases in dues and KPMG contributions. Although Dave anticipates higher fixed costs for JATA, he is forecasting a surplus for 2003-2004.
5. Mark Higgins distributed the program for the 2004 meeting. He said the hotel in Denver is great and that we will have a diverse program. Mark commended his committee for their excellent work. Due to the distance from the airport to the hotel, Mark recommends that members take a shuttle. He will have the shuttle's schedule posted on the ATA website in early January. Mark thanked Amy Dunbar for all of her help in sharing information from prior meetings.
6. Amy Dunbar gave the final report for the 2003 Midyear Meeting. She suggested that the ATA continue to utilize hotel AV equipment at future meetings due to (1) the assistance available from hotel personnel with setup and problems, and (2) the potential liability for damage to AV equipment provided by speakers and members. Amy said that the cost of renting AV equipment from hotels is

*(continued on page 6)*



## Minutes of Annual ATA Board of Trustees Meeting (continued from page 5)

decreasing and the benefits of these arrangements exceed their costs. Amy recommended that the ATA use a meeting planner for future midyear meetings in order to reduce the time commitment required by committee chairs. Dave Stewart has established a task force to examine the midyear meeting planning process, which Shirley Dennis-Escoffier will chair. Merle Ericksen reiterated the benefits of using a meeting planner and suggested an individual to help the ATA in this capacity. Some members of the board asked whether the ATA could use its own meeting planner or have to use the AAA's meeting services. Amy also said that the hotel staff advised her that we spent too much money for food at the reception since so much food was wasted. Shirley and Beth said that this did not occur at the meetings they planned. Amy recommended that records be maintained on food consumption. Shirley and Beth said they had those numbers from the meetings that they chaired. Stu Karlinsky said that the ATA should reimburse the VP-Elect for the cost of visiting potential hotels if their universities will not cover these costs. Shirley mentioned that the bylaws prohibit reimbursement of officer's expenses for scheduled meetings, but there is no violation in reimbursing travel costs for other purposes. The board agreed that the president has the authority to direct reimbursement of members' costs in traveling to investigate Midyear Meeting locations. Shirley commended Amy for doing a wonderful job with the Midyear Meeting. Amy recommended increasing the late registration fee because of the difficulty that uncertainty of the number of attendees creates in planning. There were 24 late registrants in 2003. The board discussed the pros and cons of raising the late fee, perhaps to \$50. AAA charged a \$50 site registration plus \$50 late fee at the 2003 Annual Meeting. Amy suggested giving speakers gifts with the ATA logo. Stu suggested giving engraved laser pointers. Beth thanked Amy for her excellent work this year.

7. John Robinson reported on Gene Seago's behalf for *JLTR*. Gene says that activity is up and is receiving more papers on long-standing than current issues. Southwestern-Thompson is contributing \$3,000 to facilitate the journal's publication. Twelve papers have been submitted during the 7/1/2002 to 6/30/2003 period and four papers have been accepted.
8. John Robinson gave the *JATA* editor's report. John said that the number of submissions (25) is consistent with prior years. However, revisions are down; eight papers on which revisions were requested have not been received. *JATA* conference submissions have also declined. Turnaround time is averaging eight weeks. John described the wording in the letters sent to authors after reviews.
9. Cyndi Vines gave an update on the 2003 Annual Meeting. The ATA has six paper sessions scheduled. Twenty-five papers were submitted and 18

of these papers were accepted for sessions. Cyndi tried to use new faculty members as discussants for sessions. Shirley said that using new faculty was an excellent idea and should be continued. Cyndi commended her committee for their excellent reviews. The Hilton made more meetings rooms available to the AAA on Wednesday, which is why more of the ATA sessions are Wednesday.

10. Hughlene Burton will chair the 2005 Midyear Meeting in Washington, D.C. on March 4 and 5. These dates were selected to obtain the Hyatt Regency Capital Hill hotel, which is less than three blocks from Capitol Hill, two blocks to Union Station, and walking distance to the Metro. The room rate is \$165 a night (single or double). The meeting will have a tax policy theme and Hughlene plans on obtaining speakers from the D.C. area. Hughlene recommended flying into National Airport due to its proximity.
11. Anne Christensen and Shirley Dennis-Escoffier presented the results of the midyear site selection survey. San Diego was the highest-rated city, followed by San Francisco, Las Vegas, Orlando, New Orleans, and Washington, D.C. A motion was made for the survey results to be given to future vice presidents and they be encouraged to select locations from the top part of the list. Anne seconded the motion and it unanimously passed. Beth commended Anne and Shirley for all of their work in developing the survey, putting it online, and analyzing the results.
12. Beth Kern reported that the midyear meeting site selection has recommended Las Vegas as a site for 2006. The board discussed the potential for a Las Vegas hotel to not honor its contracts. Mark Higgins expressed concerns that we might not get the full attention of the hotel meeting staff. Dick Weber said that since these hotels have such large meeting staffs, they are well equipped to support multiple meetings. Shirley recommended that a hotel in Las Vegas should be selected further in advance than is typical. San Diego was the second choice, and Dick cautioned that obtaining a hotel in San Diego can be difficult. Dave asked Shirley, Stu, and Dick to investigate hotel possibilities.
13. Susan Anderson reported for the Archives Task Force. All newsletters from 1978 have been scanned and are ready to be placed on the web. She asked for the trustees' help in locating newsletters prior to 1978.
14. Susan Anderson described a new task force that will address *pro bono* tax work by ATA members. Chris Bauman will chair this task force, and current members are Marty Wartick, Ed Outslay, Anne Christiansen, and Susan Anderson. The task force's goal is to assess the extent of ATA member involvement in activities supporting low-income taxpayers, such as VITA and low-income taxpayer

(continued on page 7)

## ATA LUNCHEON SPEAKER



Luncheon speaker,  
Larry Langdon

Larry R. Langdon is the former Commissioner for the Large and Mid-size Business Division of the Internal Revenue Service. Larry Landon assumed his duties as Commissioner of the Internal Revenue Service's Large and Mid-size Business Division in December 1999. Mr. Langdon brought 38 years of experience in the areas of general management, tax administration, finance, and accounting to the IRS. Prior to coming to the IRS, he was the Vice President, Tax, Licensing and Customs, for Hewlett-Packard Company. In that capacity, Larry was responsible for all tax matters for Hewlett-Packard's worldwide business.

Mr. Langdon has been involved in a number of professional organizations including the American Bar Association, Tax Executives Institute, the International Fiscal Association, and the National Tax Association. He was also a member of the IRS Commissioner's Advisory Group. He holds a degree in business administration from The Ohio State University. He is a graduate of The Ohio State University Law School and has an L.L.M. in taxation from New York University Law School. Larry is admitted to practice law in California, Michigan, and Ohio.

The Large and Mid-size Business Division serves corporations, subchapter S corporations, and partnerships with assets greater than \$10 million. These businesses employ a large number of employees, deal with complicated issues involving tax law and accounting principles, and conduct business in an expanding global environment. Mr. Landon discussed the changing IRS environment and the impact those changes will have on those interacting with the IRS.

### Minutes of Annual ATA Board of Trustees Meeting *(continued from page 6)*

- clinics, share best practices among members, and determine the benefits of this work.
15. Shirley Dennis Escoffier presented the nominations committee report. Nominees are as follows:
- |                        |   |
|------------------------|---|
| President              | Fran Ayres  |
| Vice President         | Hughlene Burton                                   |
| Secretary              | Susan Anderson<br>(for a second<br>one-year term) |
| Treasurer              | Gary McGill                                       |
| Trustees               | Ben Ayres<br>Tim Rupert<br>Ellen Glazerman        |
| Publications Committee | Chris Bauman<br>Bob Yetman                        |
16. Shelley Rhoades-Catanach reported on behalf of the Publications committee, which has been exploring the feasibility of establishing an education research journal. The committee recommends against starting such a journal at this time due to: (1) the number of outlets for education research and (2) concerns that there are an insufficient number of good papers to support this journal. Hughlene Burton made a recommendation, seconded by Stu Karlinsky, that the ATA not pursue an education journal at this time. The trustees approved this recommendation. Mark brought up the idea of maintaining the task force report for historical reference and suggested that it be included in the Publications committee handbook. There was also discussion as to the need to have a session of education research papers at the Mid-year Meeting.
17. Beth Kern described a report prepared by the AAA Cost Accounting Task Force. The AAA commis-
- sioned a study to examine the services that it provides to the sections and regions. The study concluded that the ATA uses approximately \$100,000 of services in excess of ATA contributions. The board has serious concerns regarding the assumptions underlying the cost allocations. Stu stated the need for an ATA response, an opinion shared by the rest of the board members. Bob made a motion to encourage Dave to appoint a committee to consult with other AAA sections and possibly prepare a response to this report, perhaps jointly with other sections. Merle seconded. The motion approved unanimously. Amy suggested that we consider ways to increase our membership if AAA makes an assessment from the ATA.
18. The trustees then discussed the Corporate Disclosure Statement, prepared by a task force headed by Jeff Gramlich. The document is prepared in response to a request from the Senate Finance Committee for ATA comments. Comments have also been received from the Tax Policy Oversight committee. The statement's recommendations generated a great deal of discussion. The Board concluded that since the first two recommendations were directed at the IRS, FASB, and SEC, they were not pertinent for inclusion in a report to the Senate Finance Committee. The Board also agreed that the third recommendation should be further developed. A motion was made, seconded, and approved that the report be returned to the Tax Policy Oversight committee for revision.
19. The next trustees meeting will be February 27, 2004 from 8 am-12 pm. The meeting adjourned at 4:15 p.m.

# ATA COMMITTEE CONTRIBUTIONS

## Research Resources and Methodologies Committee

### PERSPECTIVES ON FRAMING EFFECTS

by Charles R. Enis, Research Resources and Methods Committee

This column is another in the series sponsored by the Research Resources and Methods Committee that summarizes publications found outside tax and accounting journals that are of possible interest to ATA members. Here, I cover three articles on framing effects, a topic germane to behavioral research in taxation, and behavioral finance in general. Framing effects were first noted in Tversky and Kahneman's Prospect Theory whereby individuals tended to make riskier choices when they perceived themselves in loss situations. The first article is by Phyllis Copeland and Andy Cuccia, and deals with issues related to this traditional interpretation of framing effects. The latter two articles were coauthored by a law professor (Edward McCaffery) and a psychologist (Jonathan Baron). Their papers illustrate the extent to which framing effects have been extended beyond the original risky-choice-related research. The two journals covered in this column are frequent outlets for behavioral research in income tax accounting.

Copeland, P. V., and A. D. Cuccia. 2002. Multiple determinants of framing referents in tax reporting and compliance. *Organizational Behavior and Human Decision Processes* (May): 499–526.

This article reports on an experiment that focuses on the specification of reference points. Status quo is often used as a reference point as Prospect Theory does not identify a single best alternative. Typically in tax research, decision frames are determined by assuming that refunds (payments) are gain (loss) frames with the former (latter) being associated with compliant (aggressive) reporting decisions. An alternative approach bases decision-frames on expectations; e.g., a refund greater (smaller) than that expected is framed as a gain (loss). Past stud-

ies have found little support for the expectations approach relative to the former current cash position approach. The results reported in this article offer an explanation for this disparity in findings.

Decision-frames in prior research are manipulated as opposed to measured variables. If expectations result from adaptations related to prior events, then the inducement of salient decision-frames in a laboratory environment would be very difficult. Copeland and Cuccia address this problem by using actual taxpayers (as opposed to student surrogates) as research subjects. Expectations were identified based on actual past refund/payment experiences and a model estimated using a holdout sample, a very innovative technique to enhance the realism of the experiment. The researchers administered the Jackson Personality Inventory instrument to measure risk attitudes in controlling for this most compelling predecisional influence.

The experiment was conducted in three weekly sessions and required subjects to make tax reporting decisions based on hypothetical ambiguous situations. Consistent with Prospect Theory, taxpayers with expectations-based loss frames made more aggressive reporting decisions. This aggressiveness subsided with time, thus supporting the linkage between expectations frames and adaptations to prior experiences. The study also examined current cash position reference points that were shown to frame filing decisions jointly with expectations.

The design of the experiment and instruments (shown in the Appendix) compiles various scales and between- and within-subjects variables to permit numerous robustness and manipulations checks. This publication also contains an excellent literature review

and list of references.

McCaffery, E. J., and J. Baron. 2003. Framing and taxation: Evaluation of tax policies involving household composition. *Journal of Economic Psychology* (forthcoming).

These authors define framing as a purely rhetorical characterization of an underlying constant factual reality, a clear departure from the "risky-choice" criterion. Three experiments were conducted on the Web to investigate frames related to penalty aversion, neutrality bias, and the status quo and metric effects. The experiments were within-subjects designs that presented various combinations and permutations of households that were subject to alternative tax regimes. Income, marital status, and the presence of children were manipulated. The experimental tasks required subjects to render structured and unstructured responses as to their perceptions of the relative fairness of the contrasted scenarios.

The results of the first experiment support the penalty aversion hypothesis; i.e., bonuses were rated more favorably than surcharges. Here revenue neutral regimes were framed as either providing tax benefits for dependent children or as additional taxes for childless taxpayers. Also supported was the "Schelling effect" or the tendency for individuals to prefer bonuses (surcharges) for low (high) income people. This finding can be interpreted as a desire for some progressivity in tax.

The second experiment while controlling for progressivity tested for neutrality bias. The focus was on the conflict between "marriage neutrality" (no effects of marriage on total tax owed), and "couples neutrality" (equal-earning households pay equal tax) that occurs in regimes with progressive

(continued on page 9)



## AAA 2004 ANNUAL MEETING CALL FOR PAPERS

ATA members are encouraged to submit their papers for presentation at the 2004 Annual Meeting to be held in Orlando, Florida, August 8–11. Papers should be submitted electronically through the AAA website and directed to the ATA section. Information regarding the 2004 Annual Meeting and paper submission guidelines will be available on the AAA website (<http://aaahq.org>).

**Papers must be submitted no later than January 5, 2004.**

### ATA Committee Contributions *(continued from page 8)*

marginal rates. The results showed a distinct preference for the latter. A surprising finding was that this neutrality bias was stronger than the status quo effect, a long-supported feature in the cognitive psychology literature.

The third experiment required subjects to assign taxes to hypothetical households either in dollars or in percents. Here significantly lower taxes were assigned to households with children, holding other factors constant. A very strong metric effect was observed, assigned taxes were higher and more progressive when taxes were assigned in percents. An interesting result was that subjects tended to trade off “couples neutrality” by assigning more taxes to two-earner relative to one-earner couples while holding household income constant. This finding is contrary to the belief among economists that one-earner couples are better off because of the tax-free imputed income attributed to the spouse who does not work outside the home.

The authors attempted to consolidate the findings of their experiments in taking a step toward assembling framing effects into some unifying structure. These researchers assert that process norms such as “do no harm” (penalty aversion), “treat likes alike” (neutrality bias), “effect no change” (status quo bias), “help chil-

dren,” and “reward stay-at-home parents” are the underlying drivers of the framing biases observed in their experiments.

This article should interest those interested in tax policy toward families, those seeking information about psychological framing, and those contemplating conducting experiments over the Internet.

McCaffery, E. J., and J. Baron. 2003. The Humpty Dumpty blues: Disaggregation bias in the evaluation of tax systems. *Organizational Behavior and Human Decision Processes* (July): 230–242.

This article reported on three experiments that were similar to those covered in the previous paper in that they were conducted on the Web, involved the designing of hypothetical tax regimes, required the evaluation of the fairness of alternative regimes, and incorporated the metric bias. The focus on this summary is on the extension of framing effects to include the disaggregation bias that was noted in all three experiments. This framing effect is grounded in the theory of “mental accounts” and has relevance to this study as it deals with perceptions of the income and payroll tax regimes. Although both for the most part are wage taxes, they are disaggregated in our federal system as opposed to being a single tax.

Experiments one and three

required subjects to design one of the regimes (either the income or the payroll tax) while the other was held constant. The subjects did not use the tax that they were asked to change to compensate for any unfairness they perceived to exist in the regime that was held constant. This behavior is consistent with the theory of mental accounts; i.e., individuals tend to treat separate “pools” of money differently in spite of the inherent fungibility of money.

Experiment two showed that subjects perceived the income and payroll taxes as fairer when they were presented as a single combined tax. For example, a negative tax feature (e.g., the earned income credit) incorporated in a hypothetical income tax regime was not perceived as mitigating the effects of the payroll tax when these regimes were presented as separate taxes. This perception even held for those subjects favoring progressivity.

I found this paper interesting because the disaggregation bias may be relevant to some topics in behavioral taxation and finance. For example, when reporting taxable income, do taxpayers mentally aggregate income reportable on schedules C and D, or hold such in separate mental accounts, and does either possibility create gain or loss frames that influence taxpayer aggressiveness?

## 2003 ATA/PRICEWATERHOUSECOOPERS OUTSTANDING TAX DISSERTATION AWARD



*From left to right: Brent Inman, Michelle Hanlon, and Bob Yetman*

The ATA//PricewaterhouseCoopers Outstanding Tax Dissertation Award was presented to Michelle Hanlon at the ATA luncheon on Monday August 4, 2003. Presenting the award was Brent Inman of PwC and Bob Yetman, University of California, Davis. Michelle's dissertation, "The Persistence and Pricing of Earnings, Accruals, and Cash Flows When Firms Have Large Book-Tax Differences" was completed at the University of Washington. Terry Shevlin served as Michelle's dissertation chair.

The dissertation examines the assertion that there is more discretion in calculating taxable income than in book income. Because of this discretion, differences in book and taxable income can shed light on management's accrual choices, and these choices can affect the persistence of earnings. The study finds that, for years in which firms report large differences in book income in excess of taxable income, both the pretax book income and the accrual component of earnings are less persistent for one-year ahead earnings (relative to small differences in book and taxable income). This result is consistent with the notion

that large book-tax differences are indicators of lower earnings persistence.

The paper then investigates how investors' expectations of future earnings are affected by large book-tax differences. Findings suggest that investors interpret large differences of book income over taxable income as potential "red flags" by reducing their expectations of future earnings persistence. Interestingly, in years when an observation's taxable income exceeds its book income, investors appear to overestimate the persistence of the accrual component of earnings. Michelle is an assistant professor at the University of Michigan. We congratulate Michelle on this award and wish her the very best in her career.

## 2003 ATA/DELOITTE & TOUCHE TEACHING INNOVATION AWARD



The ATA/Deloitte & Touche Teaching Innovation Award was presented this year to Bryan Cloyd of the University of Illinois at Urbana-Champaign for his submission "Active Learning through Tax Case Studies: Nine Cases for Principles of Taxation." The nine cases share three common characteristics. First, each case involves students in an active learning exercise designed to meet both knowledge and skill objectives. Second, each case is built around a recent article from a business periodical or leading newspaper. Third, the cases intentionally deal with topics that go beyond the topical boundaries of the traditional Principles of Taxation course, thereby challenging students to apply familiar tax concepts in novel settings. Bryan will be presenting his award-winning cases at the 2004 Midyear Meeting.

*Left to Right: Howard Engle, Brian Cloyd, and Ed Outslay*

# 2004 ATA MIDYEAR MEETING

## JATA Conference 2004

The tenth *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in February 2004. Papers addressing interesting and relevant tax issues will be considered for the conference. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. Papers selected for the conference will be published in a supplemental issue of *The Journal of the American Taxation Association*. Conference papers will be made available to conference participants in advance of the Midyear Meeting through the ATA website. Papers not accepted for the conference can be considered for publication in the journal through the normal review process at the option of the authors.

Manuscripts should be submitted via electronic files formatted conforming to JATA's published preparation and style guidelines. The submission fee of \$75 in U.S. funds may be paid by credit card or check. To charge the fee, access the JATA site at the AAA website:

<https://aaahq.org/AAAFForms/journals/>

Alternatively, the submission fee may be paid by check, made payable to the American Accounting Association and mailed to Professor John Robinson at the address below. To preserve anonymity, the cover page and the manuscript document should be submitted in separate Microsoft Word® or PDF files. If the research utilizes instruments (experimental material, questionnaires, cases, etc.), this material should also be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Files should be transmitted as email attachments to Professor John Robinson at:

Jata@bus.utexas.edu

Please indicate in the email that the paper is submitted to the Conference. To be considered, papers must be received no later than **October 1, 2003**. Contact Professor Robinson by phone, (512) 471-5315, if file compatibility or electronic submission presents a problem.

John Robinson, Editor

*The Journal of the American Taxation Association*

McCombs School of Business; The University of Texas at Austin; 1 University Station B6400  
Austin, TX 78712-0211

---

## Legal Research Session, 2004 ATA Midyear Meeting

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2004 ATA Midyear Meeting, as well as for potential e-publication in the new *The ATA Journal of Legal Tax Research*. All manuscripts must follow the format per *The ATA Journal of Legal Tax Research*. All articles will blind reviewed.

We encourage submission of research that:

- Proposes improvements in U.S., state, and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Discusses improvements in tax policy, tax compliance, or tax complexity
- Identifies, describes, or illuminates important current tax issues
- Critically analyzes recent or proposed legislative or regulatory changes
- Provides critical discussions for strategically structuring transactions, considering tax and nontax ramifications
- Critically analyzes similarities and differences between tax accounting and financial accounting issues

Authors may submit different papers to different midyear sessions (e.g., JATA Conference, Legal Session, etc.). Multiple submissions must be disclosed with the submission. Papers that have been previously published or that have been accepted for publication are not eligible. The deadline for submissions of legal research manuscripts is **November 1, 2003**. **Three (3) copies** of the papers should be submitted to:

Art Cassill

Chair, Legal Research Committee

Campus Box 2075; Love School of Business; Elon University  
Elon, NC 27244

Phone: (336) 278-5921

Or, **ONE COPY** via email to: [acassill@elon.edu](mailto:acassill@elon.edu)

Manuscripts will be seriously considered for publication in the new *The ATA Journal of Legal Tax Research*. If journal acceptance is the primary goal, the paper should be no longer than 20–25 double-spaced pages.

# 2004 ATA MIDYEAR MEETING

## New Faculty and Doctoral Research, 2004 ATA Midyear Meeting

The 16th 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, the majority of the author(s) must have had a tenure-track faculty position for no more than three years. For new faculty, the research should not be part of an individual's dissertation work. Doctoral students are invited to submit dissertation papers or other working papers.

### Doctoral Student Support:

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

### Deadline:

Submissions must be received by **November 1, 2003**. 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, 2003.

Submissions should be directed as follows:

**Electronic:** [lmills@u.arizona.edu](mailto:lmills@u.arizona.edu)

**Subject line:** New Faculty Doctoral Research

(Please use either Microsoft Word® or Adobe Acrobat® and provide a version without a title page so that we can assure a blind review.)

---

## Education Research Session, 2004 ATA Midyear Meeting

Education research papers are invited for presentation at the 2004 Midyear Meeting of the American Taxation Association. Papers should follow the manuscript preparation and style guidelines of *The Journal of the American Taxation Association*. All submissions will be subject to blind review. Papers selected for presentation will be made available electronically prior to the meeting via a password-protected AAA website. Papers should have a well-developed theoretical foundation and hypotheses, and the research design and discussion should address potential competing hypotheses.

Authors may submit multiple, but not duplicate, papers for consideration at the Education Research session, Legal Research session, and *JATA* conference. Multiple submissions must be disclosed with each submission, together with a ranking of preferences among the sessions. Presentations will be limited to one per individual author, with coauthored papers eligible for presentation by different coauthors.

The deadline for submission of education research manuscripts is **October 1, 2003**. Electronic submissions should be sent to [michael.roberts@ua.edu](mailto:michael.roberts@ua.edu). Alternatively, two paper copies may be submitted to:

Prof. Michael Roberts  
Culverhouse School of Accountancy; The University of Alabama; PO Box 870220  
Tuscaloosa, Alabama 35487-0220

---

## RESEARCH FELLOWSHIP ANNOUNCEMENT

Each year Atax offers Research Fellowships to visiting academics or practitioners to further their research in the field of taxation. Atax is the taxation school within the Faculty of Law at The University of New South Wales. Research Fellows normally spend four weeks working at Atax on a mutually agreed area of research.

Selection is based on the applicant's field of interest and research proposal and on their ability to contribute to the Atax research profile. **Applications must be received by November 30, 2003**. For additional information please contact:

Associate Professor Neil Warren; Atax, Faculty of Law; UNSW Sydney NSW 2052; Australia  
Email: [n.warren@unsw.edu.au](mailto:n.warren@unsw.edu.au)

---

## 2003–2004 KEY CONTACT INFORMATION

### Officers

#### President

Dave Stewart  
540 N. Eldon Tanner Bldg.  
School of Accountancy and  
Information Systems  
Marriott School of Management  
Brigham Young University  
Provo, UT 84602-3068  
Phone: (801) 422-2365  
Fax: (801) 422-0621  
Email: Dave\_stewart@byu.edu

#### President-Elect

Fran Ayres  
307 W. Brooks, #200  
Price College of Business  
University of Oklahoma  
Norman, OK 73019-4004  
Phone: (405) 325-5768  
Fax: (405) 325-7348  
Email: Fayres@ou.edu

#### Vice President

Mark Higgins  
7 Lippitt Road  
College of Business Administration  
University of Rhode Island  
Kingston, RI 02881-0802  
Phone: (401) 874-4244  
Fax: (401) 874-4312  
Email: markhiggins@uri.edu

#### Vice President-Elect

Hughlene Burton  
Department of Accounting  
Belk College of Business  
Administration  
University of North Carolina at  
Charlotte  
9201 University City Blvd.  
Charlotte, NC 28223-0001  
Phone: (704) 687-2117  
Fax: (704) 687-6938  
Email: Haburton@email.uncc.edu

#### Secretary

Susan Anderson  
Department of Accounting  
Walker College of Business  
Appalachian State University  
Boone, NC 28608  
Phone: (828) 262-6228  
Fax: (828) 262-6640  
Email: andrsnse@appstate.edu

#### Treasurer

Gary McGill  
225 Gerson Hall  
Fisher School of Accountancy  
Warrington College of Business  
University of Florida  
Gainesville, FL 32611-7166  
Phone: (352) 392-8881  
Fax: (352) 392-7962  
Email: mcgill@ufl.edu

### Council Representatives

Beth B. Kern (ATA Past President)  
School of Business and Economics  
PO Box 7111  
Indiana University South Bend  
South Bend, IN 46634-7111  
Phone: (574) 237-4352  
Fax: (574) 237-4866  
Email: bkern@iusb.edu

Dave Stewart (ATA President)  
540 N. Eldon Tanner Bldg.  
School of Accountancy and  
Information Systems  
Marriott School of Management  
Brigham Young University  
Provo, UT 84602-3068  
Phone: (801) 422-2365  
Fax: (801) 422-0621  
Email: Dave\_stewart@byu.edu

### Trustees

Ben Ayers (2005)  
J.M. Tull School of Accounting  
Terry College of Business  
Administration  
University of Georgia  
Athens, GA 30602-6252  
Phone: (706) 542-3772  
Fax: (706) 542-3630  
Email: Bayers@terry.uga.edu

Merle Erickson (2004)  
Graduate School of Business  
University of Chicago  
Chicago, IL 60637-1561  
Phone: (773) 834-0716  
Fax: (773) 705-2225  
Email:  
Merle.erickson@gsb.uchicago.edu

Stewart Karlinsky (2004)  
Department of Accounting  
College of Business  
San Jose State University  
San Jose, CA 95192-0066  
Phone: (408) 924-3482  
Fax: (408) 924-3463  
Email: Karlinsky\_s@cob.sjsu.edu

Anne Christiansen  
(Past President – 2004)  
Department of Accounting  
Montana State University  
Bozeman, MT 59717-3060  
Phone: (406) 994-2043  
Fax: (406) 994-6206  
Email: Annec@montana.edu

Ellen Glazerman (2005)  
Ernst & Young Foundation  
Robert Halperin (2004)  
Department of Accountancy  
College of Commerce  
and Business Administration  
University of Illinois  
1206 S. Sixth Street  
Champaign, IL 61820  
Phone: (217) 244-0327  
Fax: (217) 244-0902  
Email: Rhalperi@uiuc.edu

Beth Kern (Past President – 2005)  
School of Business and Economics  
PO Box 7111  
Indiana University South Bend  
South Bend, IN 46634-7111  
Phone: (574) 237-4352  
Fax: (574) 237-4866  
Email: bkern@iusb.edu

*(continued on page 15)*



# CALL FOR SUBMISSIONS — 2004 AWARDS

## ATA Tax Manuscript Award

The Manuscript Award Committee requests nominations for the annual ATA Tax Manuscript Award, which will be presented to the winner at the ATA Luncheon during the 2003 Annual Meeting of the AAA.

Nominations should be sent or emailed to:

Sanjay Gupta, Chair ATA  
Manuscript Award Committee  
School of Accountancy  
W. P. Carey School of Business  
Arizona State University  
Tempe, AZ 85287-3606  
Email: Sanjay.Gupta@ASU.edu  
Phone: (480) 965-6618

### Criteria

To be eligible, the published article, chapter, or book must meet the following criteria:

- All areas of tax research and all topics and methodologies are eligible for consideration.
- Tax issues should be of major, rather than minor or incidental, importance to the manuscript. The article, chapter, or book as a whole should make a significant contribution to the discipline in topic or methodology (or both).
- All manuscripts published during the three calendar years prior to the ATA luncheon are eligible for consideration, with two exceptions. First, the manuscript cannot be research that formed the basis for a dissertation receiving the ATA Dissertation Award (ineligibility does not apply to an article that is an extension of original dissertation research and as such is an independent piece of work). Second, the publication cannot be a previous ATA Manuscript Award winner.
- If a nominated paper is authored or coauthored by a currently appointed ATA Tax Manuscript Awards Committee member the member or members must step down from the committee in order for the paper to receive further consideration. If the total committee membership falls below 7 in number, replacements will be selected from the current

JATA editorial board. The ATA President will appoint replacements in consultation with the Committee Chair and the JATA Editor.

- At least one author must be a current ATA member.

For more information and about the award go to <http://www.atasection.org>. **Nominations will be accepted through January 15, 2004.**

## 2004 ATA/ PricewaterhouseCoopers Outstanding Tax Dissertation Award

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award.

To be eligible, candidates must meet the following requirements:

- Candidates must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Submission of the summary chapter of one's dissertation is not encouraged.
- 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.

- The dissertation must have been completed during the 2003 calendar year.
- Qualified candidates must be ATA members.

Submissions must be postmarked on or before **February 28, 2004**.

Please send submissions to:

Professor Sandy Callaghan  
M.J. Neeley School of Business  
Texas Christian University  
Fort Worth, TX 76129  
Phone: (817) 257-7191  
email: [s.callaghan@tcu.edu](mailto:s.callaghan@tcu.edu)

## Ray M. Sommerfeld Outstanding Tax Educator Award

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee:

Carolyn Strobel  
University of South Carolina  
Darla Moore School of Business  
Columbia, SC 29208  
Phone: (803) 777-2713  
Email:

[strobel@darla.badm.sc.edu](mailto:strobel@darla.badm.sc.edu)

The purpose of the award, the criteria for selecting the recipient, and the nominations process are described on the ATA website at: <http://www.atasection.org/>

**Nomination Deadline:  
February 1, 2004**

## 2004 ATA/Deloitte & Touche Teaching Innovation Award

Submissions for the 2004 ATA/Deloitte & Touche Teaching Innovation Award will be accepted through **January 15, 2004**. The winner(s) will be announced at the 2004 ATA luncheon at the Annual Meeting in August, with the recipient(s) and runner(s)-up presenting their innovations at the 2005 ATA Midyear Meeting.

Submission details are available on the ATA website: <http://www.atasection.org/>

For further information, please email Ron Worsham at: [ronald\\_worsham@byu.edu](mailto:ronald_worsham@byu.edu).

# CALL FOR NOMINEE

## The 2003/2004 Awards Committee is soliciting nominees for the ATA Outstanding Service Award

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee:

Carolyn Strobel  
University of South Carolina  
Darla Moore School of Business  
Columbia, SC 29208  
Phone: (803) 777-2713  
email: strobel@darla.badm.sc.edu

The purpose of the award, the criteria for selecting the recipient, and the nominations process are described on the ATA website at: <http://www.atasection.org/>

**Nomination Deadline: February 1, 2004**

---

## 2003–2004 Key Contact Information

*(continued from page 13)*

### Trustees

Shelley Rhoades-Catanach (2004)  
Department of Accountancy  
College of Commerce and Finance  
Villanova University  
800 Lancaster Avenue  
Villanova, PA 19085-1678  
Phone: (610) 519-4356  
Fax: (610) 519-5204  
Email:  
shelley.rhoades@villanova.edu

Tim Rupert (2005)  
360 Huntington Avenue  
Department of Accounting  
College of Business Administration  
Northeastern University  
Boston, MA 02115-5000  
Phone: (617) 373-5165  
Fax: (617) 373-8814  
Email: T.Rupert@neu.edu

Gillian Spooner (2004)  
Washington National Tax Office  
Partner  
KPMG, LLP  
2001 M Street NW  
Washington, D.C. 20036  
Phone: (202) 533-4144  
Fax: (202) 533-8570  
Email: gspooner@kpmg.com

### Editors

#### JATA Editor

John Robinson  
Department of Accounting  
College of Business Administration  
The University of Texas at Austin  
Austin, TX 78712-1172  
Phone: (512) 471-5315  
Fax: (512) 471-3904  
Email:  
j.r.robinson@mail.utexas.edu

#### JLTR Editor

Gene Seago  
Department of Accounting  
Pamplin College of Business  
Virginia Polytechnic Institute &  
State University  
Blacksburg, VA 24061  
Phone (540) 231-6564  
Fax (540) 231-2511  
Email: Seago@vt.edu

#### Webmaster

Steven Thompson  
Department of Accounting and  
Taxation  
Florida Gulf Coast University  
10501 FGCU South  
Fort Myers, FL 33965-6565  
Phone: (941) 590-7346  
Fax: (941) 590-7330  
Email: Sthompso@fgcu.edu

#### Newsletter Editor

Nancy Nichols  
School of Accounting  
College of Business  
James Madison University  
Harrisonburg, VA 22807  
Phone: (540) 568-8778  
Fax: (540) 568-3017  
Email: nicholnb@jmu.edu

# CALL FOR JOURNAL SUBMISSIONS

## **The ATA Journal of Legal Tax Research**

The American Taxation Association announces a new electronic journal. *The ATA Journal of Legal Tax Research* publishes creative and innovative studies employing legal research methodologies that logically and clearly:

- identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions;
- propose improvements in tax systems and unique solutions to problems;
- critically analyze proposed or recent tax rule changes from both technical and policy perspectives.

*The ATA Journal of Legal Tax Research* solicits unpublished manuscripts not currently under consideration by another journal or publisher. Each article will be published electronically as soon as the editor, based upon advice from referees, determines that the manuscript meets the objectives and standards set forth by the ATA and the *Journal's* editorial board.

Manuscripts should be prepared using the style guidelines available on the ATA website, and should include and research instruments (questionnaires, case, interview plan, etc.) that are an integral part of the study. The manuscripts are to be submitted via email to [weseago@vt.edu](mailto:weseago@vt.edu) as a Microsoft Word® file.

A nonrefundable \$50 fee must accompany each submission. The submission fee may be paid online to AAA or posted to W. E Seago, Pamplin College of Business, Virginia Tech, Blacksburg, VA 24061-0101. Checks are to be made out to American Taxation Association (AAA). Please indicate how the submission fee requirement has been satisfied. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

## **Advances in Taxation**

*Advances in Taxation* is a refereed academic tax journal published annually. Academic articles on any aspect of federal, state, local, or international taxation will be considered. These include, but are not limited to, compliance, computer usage, education, law, planning, and policy. Interdisciplinary research involving economics, finance, or other areas also is encouraged. Acceptable research methods include any analytical, behavioral, descriptive, legal, quantitative, survey, or theoretical approach appropriate to the project.

Manuscripts should be readable, relevant, and reliable. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to problems inherent in the system of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. Sound research design and execution are critical for empirical studies. Reasonable assumptions and logical development are essential for theoretical manuscripts.

Three copies of each manuscript, three copies of any and all research instruments, and a \$30 check made payable to *Advances in Taxation* should be submitted to:

Professor Thomas M. Porcano  
Department of Accountancy  
Richard T. Farmer School of

Business Administration

Miami University

Oxford, Ohio 45056

Phone: (513) 529-6221

Fax: (513) 529-4740

Email: [porcantm@muohio.edu](mailto:porcantm@muohio.edu)

## **Journal of Forensic Accounting**

### **Auditing, Fraud, and Taxation**

The *Journal of Forensic Accounting (JFA)* is dedicated to promoting excellence in forensic accounting. *JFA* is an international forum for publication of significant research dealing with investigative and forensic accounting, striving to establish a balance between theoretical and empirical studies. Papers on fraud

and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violations, financial statement fraud, internal auditing, and the underground economy are solicited. In addition, papers on particular techniques, technologies, and preventative controls are invited. Submitted research should be grounded in real-world business problems or litigation issues faced by practitioners and entity stakeholders. The audience is academic researchers and educators specializing in forensic accounting, as well as external and internal auditors, process security specialists, and legal, tax, and insurance personnel.

For submission information, please visit the *Journal of Forensic Accounting* website: <http://www.rtedwards.com/journals/JFA/> or contact the Editor-in-Chief directly:

D. Larry Crumbley  
Dept. of Accounting  
3106A CEBA Building  
Louisiana State University  
Baton Rouge, LA 70803

## **Oil, Gas & Energy Quarterly**

The *Oil, Gas & Energy Quarterly* publishes articles by specialists and educators on a quarterly basis. The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber). Research studies derived from empirical and analytical methodologies are encouraged.

For submission information, please visit the *Oil, Gas & Energy Quarterly* website: <http://www.bus.lsu.edu/accounting/faculty/lcrumbley/oilgas.html> or contact the editor directly:

D. Larry Crumbley, Editor  
Dept. of Accounting  
3106A CEBA Building  
Louisiana State University  
Baton Rouge, LA 70803

## 2003–2004 ATA COMMITTEES

### **Regional Programs Committee**

Sharon Cox, Chair  
School of Accountancy  
College of Administration  
University of Hawaii  
2404 Maile Way A-414  
Honolulu, HI 96822  
Phone: (808) 956-8461  
Fax: (808) 956-9888  
Email: scox@cba.hawaii.edu

#### **Members:**

#### **Mid-Atlantic/Regional Coordinator**

Roland Lipka (Temple University)

#### **Midwest/Regional Coordinator**

John R. McGowan (Saint Louis University)

#### **Midwest**

Jim Trebby (Marquette University)

Allen Ford (University of Kansas)

#### **Northeast/Regional Coordinator**

Tracy Noga (Suffolk University)

#### **Ohio/Regional Coordinator**

Ed Fogarty (Case Western Reserve University)

#### **Ohio/Regional**

John Strefeler (Mount Union College)

#### **Southeast/Regional Coordinator**

Steve Gara (Old Dominion University)

#### **Southeast**

Tad Ransopher (Georgia State University)

#### **Southwest/Regional Coordinator**

Pamela C. Smith (The University of Texas at San Antonio)

#### **Southwest**

Rick Simpson (Southeastern Louisiana University)

Barry Marks (University of Houston–Clear Lake)

#### **Western/Regional Coordinator**

Kevin McBeth (Weber State University)

#### **Charge:**

1. Establish contact with the AAA Regional Vice President and the regional program chairs to ensure that the ATA is represented on all regional programs.
2. Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax educational issues. Notify members of submission deadlines for all regional meetings.
3. Work with the ATA President to send an email to ATA members notifying them of submission deadlines for all regional meetings.
4. Attend regional program planning meetings.
5. Coordinate with any organizations sponsoring pre- and post-meeting seminars at the regional meetings.
6. Assist the Membership Committee with distributing materials about the ATA at the regional meetings.
7. Introduce tax practitioners to the ATA by involving them in planning.

8. Publish information about the tax portion of the regional meetings in the Spring *ATA Newsletter* and the ATA website.

9. Develop a description of procedures used to coordinate the Regional Programs that may be updated and passed on to successive Regional Program Chairs.

### **ATA/Deloitte & Touche Teaching Innovation Award**

Ron Worsham, Chair  
Department of Accounting  
Marriott School of Business  
Brigham Young University  
540 N. Eldon Tanner Building  
Provo, UT 84602-3068  
Phone: (801) 378-2329  
Fax: (801) 378-5933  
Email: ronald\_worsham@byu.edu

#### **Members**

Bill Raabe (The Ohio State University)  
Deborah Thomas (University of Arkansas)  
Brigitte Muehlmann (Bentley College)  
John Karayan (Cal Poly Pomona)  
Debra Callihan (Virginia Tech)

#### **Charge:**

1. Review the solicitation and selection guidelines for the ATA/Deloitte & Touche Teaching Award.
2. Solicit nominations of published research by ATA members by placing a notice in the Fall 2003 *ATA Newsletter* and on the ATA web page. At least one author or coauthor must be an ATA member.
3. Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s).
4. The committee chair will arrange for the plaque(s) and presentation by a Deloitte & Touche representative or a committee member at the 2004 ATA Annual Program luncheon.

### **ATA/PricewaterhouseCoopers Doctoral Dissertation Award**

Sandra Callaghan, Chair  
Department of Accounting  
M.J. Neeley School of Business  
Texas Christian University  
2900 Lubbock Street  
Fort Worth, TX 76129  
Phone: (817) 257-7191  
Fax: (817) 257-7227  
Email: s.callaghan@tcu.edu

#### **Members**

Mary Margaret Frank (University of Virginia)  
Jeff Paterson (Florida State University)  
Merle Erickson (University of Chicago)

(continued on page 18)

## 2003–2004 ATA Committees (continued from page 17)

Kathy Krawczyk (North Carolina State University)  
Sarah Nutter (George Mason University)  
Robert Ricketts (Texas Tech University)

### Charge:

1. Review solicitation and selection guidelines.
2. Solicit applications from ATA members by placing a notice in the Fall 2003 *ATA Newsletter*, on the ATA website, and by other appropriate means. Work with the New Faculty Concerns Committee to publicize the award.
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.
4. Arrange for the plaque, award check, and presentation by a PricewaterhouseCoopers representative or a committee member at the 2004 ATA Annual Program luncheon.

### ATA Manuscript Award

Sanjay Gupta, Chair  
School of Accountancy and Info. Systems  
College of Business  
College of Business Box 873606  
Arizona State University  
Tempe, AZ 85287-3606  
Phone: (480) 965-6618  
Fax: (480) 965-8392  
Email: sanjay.gupta@asu.edu

### Members

B. Charlene Henderson (The University of Texas at Austin)  
Susan Porter (University of Massachusetts)  
Gregory Geisler (University of Missouri–St. Louis)  
Alan Macnaughton (University of Waterloo)  
John Barrick (Brigham Young University)  
Terry Shevlin (University of Washington)  
Sharon Lassar (Florida Atlantic University)  
Robert Trezevant (University of Southern California)

### Charge:

1. Review the solicitation and selection guidelines for the ATA Tax Manuscript Award.
2. Solicit nominations of published research by ATA members by placing a notice in the Fall 2003 *ATA Newsletter* and on the ATA web page. At least one author or coauthor must be an ATA member.
3. Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s).
4. The committee chair will arrange for the plaque(s) and presentation(s) at the 2004 ATA Annual Program luncheon.

### Accreditation and Curriculum Issues

Kathleen Sinning, Chair  
Department of Accountancy  
Haworth College of Business  
Western Michigan University  
Kalamazoo, MI 49008-3899  
Phone: (269) 387-5259  
Fax: (269) 387-5710  
Email: kathleen.sinning@wmich.edu

### Members

Janet Meade (University of Houston)  
Paul Shoemaker (University of Nebraska–Lincoln)  
Gregory Carnes (Northern Illinois University)  
Judith Sage (University of Chicago)  
Peggy Hite (Indiana University)

### Charge:

1. Maintain and update the course syllabi for the ATA Course Syllabi Exchange.
2. If requested, work with the Teaching Resources Committee to develop the new ATA Course Case Exchange.
3. If requested, work the Midyear Meeting Committee, Annual Program Committee, or Graduate Tax Committee to help develop sessions related to curriculum and/or accreditation issues.
4. Work with the AACSB to provide guidance on the application of the current and emerging AACSB accreditation standards on graduate taxation programs as well as the role of tax in graduate and undergraduate accounting programs.

### Annual Meeting Program

Kaye Newberry, Chair  
Department of Accounting  
College of Business and Public Administration  
McClelland Hall 301  
The University of Arizona  
Tucson, AZ 85721-0108  
Phone: (520) 621-1252  
Fax: (520) 621-3742  
Email: knewberry@bpa.arizona.edu  
Email: newberry\_30@hotmail.com

### Members

Kim Key (Auburn University)  
Jane Livingstone (Louisiana State University)  
Susan Albring (Syracuse University)  
David Hulse (University of Kentucky)  
Diana Falsetta (Northeastern University)  
Connie Weaver (The University of Texas at Austin)  
Rick Hatfield (The University of Texas at San Antonio)  
T. J. Atwood (University of Illinois)  
Linda Krull (The University of Texas at Austin)  
Ira Weiss (Columbia University)  
Wendy Peffley (Virginia Commonwealth University)  
Stacy Wade (University of Kentucky)  
Robert Gary (Arizona State University)  
Jennifer Kahle (University of South Florida)  
Lil Mills (The University of Arizona)

(continued on page 19)



## 2003–2004 ATA Committees (continued from page 18)

### Charge:

1. Coordinate the Committee's efforts with the AAA Annual Program Committee and investigate the possibility of joint sessions with other AAA Sections.
2. Review solicitation and selection guidelines for papers to be presented, panel discussions, session moderators, discussants, and luncheon speakers.
3. Solicit and select papers, speakers, moderators, and discussants for the 2004 Annual Program.
4. Arrange all program details, including time and room assignments, audio and video equipment, speaker's gift or honorarium, and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and various ATA Awards Committees.
5. Prepare and distribute the 2004 Annual Meeting Blue Book at the 2004 Annual Meeting.

### Awards

Carolyn Strobel, Chair  
School of Accounting  
Darla Moore School of Business  
University of South Carolina  
1705 College Street  
Columbia, SC 29208  
Phone: (803) 777-2713  
Fax: (803) 777-0712  
Email: strobel@darla.badm.sc.edu

### Members

Mark Higgins (University of Rhode Island (2004))  
Anne Christensen (Montana State University (2005))  
Sally Jones (University of Virginia (2005))  
Dick Weber (Michigan State University (2006))  
Bill Kulsrud (Indiana University (2006))

### Charge:

1. Review the ATA Awards Committee Manual as it relates to criteria for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award.
2. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award. Place notices requesting nominations in the Fall 2003 *ATA Newsletter*, on the ATA website, and in an email message to ATA members. Prior year nominations should be reviewed to determine if they merit continued consideration.
3. Select the award recipients and notify the ATA President.
4. Arrange for the awards and presentation of awards by the committee chair at the 2004 ATA Annual Program luncheon.
5. Develop appropriate methods for making arrangements to obtain the awards each year. Consider alternatives if the artist is no longer able to create the sculpture for the Sommerfeld Award.
6. Update the ATA Awards Committee Manual and pass it on the next committee.

### Concerns of New Faculty

Cindy Blanthorne, Chair  
Department of Accounting  
College of Business Administration  
University of North Carolina at Charlotte  
9201 University City Boulevard  
Charlotte, NC 28223-0001  
Phone: (704) 687-3435  
Fax: (704) 510-6938  
Email: cblantho@email.uncc.edu

### Members

LeAnn Luna (University of North Carolina at Wilmington)  
Donna Bobek (University of Central Florida)  
Russell Hardin (Pittsburgh State University)  
Marty Wartick (University of Northern Iowa)  
Ed Maydew (The University of North Carolina at Chapel Hill)  
John Masselli (Texas Tech University)  
Myron Hulen (Colorado State University)  
Kristina Zvinakis (The Ohio State University)

### Charge:

1. Identify new tax faculty and doctoral students. Invite them to join the ATA and participate in the Mid-year Meeting by way of a personal letter. Encourage them to submit papers to the New Faculty and Doctoral Students Paper Session at the Midyear Meeting. Encourage new faculty to apply for The ATA/PricewaterhouseCoopers Doctoral Dissertation Award.
2. Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants and mentorship programs.
3. 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.
4. Organize a New Faculty breakfast at the Midyear Meeting. Consider inviting more experienced faculty to speak at the breakfast on topics such as development within the context of different types of schools.
5. Welcome and introduce new faculty and doctoral students at the Midyear Meeting.

### Education Research

Mike Roberts, Chair  
Culverhouse School of Accountancy  
Culverhouse College of Comm & BA  
314 Alston Hall  
The University of Alabama  
Tuscaloosa, AL 35487-0220  
Phone: (205) 348-2901  
Fax: (205) 348-8453  
Email: mroberts@cba.ua.edu

### Members

Tonya Flesher (University of Mississippi)  
Thomas Porcano (Miami University)

(continued on page 20)

## 2003–2004 ATA Committees (continued from page 19)

Raquel Alexander (North Carolina at Wilmington)  
Carol Fischer (St. Bonaventure University)  
Ernie Larkins (Georgia State University)  
Theresa Gutierrez (University of Northern Colorado)  
Kaye McClung (Troy State University)  
Robert Smith (University of Southern Mississippi)  
Dave Mason (Southern Illinois University  
Edwardsville)

### Charge:

1. Establish and post in both the Summer and Fall *ATA Newsletters* as well as on the ATA website the guidelines for submitting education research papers to the ATA Midyear Meeting.
2. Solicit and select education research papers for presentation at the 2004 ATA Midyear Meeting.
3. Work with the Midyear Meeting Program Committee to determine the number of sessions and papers to be presented at the 2004 Midyear Meeting.
4. Arrange for discussants, moderators, and audiovisual equipment if needed for each education research session. Coordinate the session(s) with the Midyear Planning Committee.
5. Develop a proposal for ways that the ATA can encourage and develop education research.

### External Relations

Linda Nelsestuen, Chair  
Department of Accounting  
College of Business Administration  
University of New Orleans  
Lake Front  
New Orleans, LA 70148-1530  
Phone: (504) 280-6246  
Fax: (504) 280-6426  
Email: lnelsest@uno.edu

### Members

Larry Garrison (University of Missouri–Kansas City)  
Dale Flesher (University of Mississippi)  
John Everett (Virginia Commonwealth University)  
David Jaeger (University of North Florida)  
Scott McQuillan (Deloitte & Touche)  
Cynthia Vines (University of Kentucky)  
Larry Crumbley (Louisiana State University)

### Charge:

1. Identify, develop, and publicize in the *ATA Newsletter* and on the ATA website opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.
2. Explore opportunities for ATA members to work with IRS, Treasury, AICPA, ABA, and other groups in (1) developing joint research topics, and (2) serving on committees, task forces, and other working groups.
3. Work with the Tax Policy Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource panels, committees, and task forces.
4. Explore ways that tax professionals can become more involved with the ATA.

### Graduate Tax Education

Jon Davis, Chair  
Department of Accounting and Info. Systems  
School of Business  
University of Wisconsin–Madison  
975 University Avenue  
Madison, WI 53706-1323  
Phone: (608) 263-4264  
Fax: (608) 263-0477  
Email: jdavis@bus.wisc.edu

### Members

Richard Leaman (University of Denver)  
Frances McNair (Mississippi State University)  
Patricia Nodoushani (University of Hartford)  
Brett Long (University of Southern Indiana)  
Gil Manzon (Boston College)  
James Young (Northern Illinois)  
Ed Milam (Mississippi State University)  
Linda Johnson (Kennesaw State University)  
David Maloney (University of Virginia)  
John Wilguess (Oklahoma State University)

### Charge:

1. Help identify additional tax course syllabi that can be added to the online syllabus exchange program. In addition to syllabi, begin to build a database of various class projects that can be used to help ATA members supplement their existing tax courses materials.
2. Identify potential means for attracting capable students toward pursuing a Ph.D. with a tax emphasis.

### IRS Disclosure of Tax Information for Public Corporations Task Force

Jeff Gramlich, Chair  
Department of Accounting  
School of Business Administration  
University of Michigan  
701 Tappan Street  
Ann Arbor, MI 48104  
Phone: (734) 615-4059  
Fax: (206) 338-6486  
Email: gramlich@bus.umich.edu

### Members

Ed Outslay (Michigan State University)  
Doug Shackelford (The University of North Carolina at Chapel Hill)  
Michelle Hanlon (University of Michigan)

### Charge:

1. Identify the issues dealing with possible IRS disclosure of limited tax return information for publicly held corporations.
2. If deemed advisable by the task force, prepare a written policy recommendation that can be presented to the Trustees, and if approved, to the ATA Membership, for presentation to federal policy makers such as members of the Joint Tax Committee.

(continued on page 21)

## 2003–2004 ATA Committees (continued from page 20)

### JATA Conference

John Robinson, Chair  
Department of Accounting  
McCombs School of Business  
The University of Texas at Austin  
1 University Station B6400  
Austin, TX 78712-0211  
Phone: (512) 471-5315  
Fax: (512) 471-3904  
Email: j.r.robinson@mail.utexas.edu

#### Members

Robert Yetman (University of California, Davis)  
Michael Calegari (Santa Clara University)  
Sonja Rego (The University of Iowa)  
Ken Klassen (University of Waterloo)  
Bryan Cloyd (University of Illinois)  
Jeffrey Pittman (Memorial University of  
Newfoundland)

#### Charge:

1. Coordinate the *JATA* Conference activities with the Midyear Program Committee.
2. Solicit and select papers for the 2004 *JATA* Conference.
3. Select discussants and moderators as needed for the selected papers. Arrange for any needed audiovisual equipment with the ATA Midyear Program Committee.

### Legal Research

Arthur Cassill, Chair  
Department of Accounting and Finance  
College of Business  
Elon University  
801 Glendevon Ct.  
Whitsett, NC 27377  
Phone: (336) 449-3277  
Fax: (336) 538-2643  
Email: acassill@elon.edu

#### Members

Mark Solomon (Walsh College)  
Glenda Brock (Cal Poly Pomona)  
Tim Krumwiede (Bryant College)  
Francine Lipman (Chapman University)  
Rich Hofmann (Indiana University Kokomo)  
Barry Arlinghaus (Miami University)  
Tina Quinn (Arkansas State University)  
Leonard Goodman (Rutgers University)  
Cheryl Metrejean (University of Mississippi)  
Debra Grace (California State University, Long Beach)

#### Charge:

1. Establish and post in the Summer and Fall *ATA Newsletters* as well as on the ATA website guidelines for the submission of legal research papers to the ATA Midyear Meeting.
2. Solicit and select legal research papers for presentation at the 2004 ATA Midyear Meeting. Work with the Editor of *The ATA Journal of Legal Tax Research* to coordinate efforts so that manuscripts may be considered for potential publication in the journal.

3. Work with the Midyear Meeting Program Committee to determine the number of papers to be presented at the 2004 Midyear Meeting.
4. Arrange for discussants, moderators, and audiovisual equipment if needed.
5. If requested, work with the Editor of *The ATA Journal of Legal Tax Research* to assist in attracting high-quality manuscripts to the *Journal* and to provide any other assistance he may request.

### Long-Range Planning Task Force

Silvia Madeo, Chair  
Tull School of Accounting  
Terry College of Business Administration  
University of Georgia  
225 Brooks Hall  
Athens, GA 30602-6252  
Phone: (706) 542-3602  
Fax: (706) 542-3630  
Email: smadeo@terry.uga.edu

#### Members

Beth Kern (Indiana University South Bend)  
Anne Christensen (Montana State University)  
Allen Ford (University of Kansas)  
Ed Maydew (The University of North Carolina at Chapel Hill)  
Robert Gardner (Brigham Young University)

#### Charge:

1. Ascertain the challenges facing tax research, education, practice, and the ATA.
2. Make recommendations to the Trustees regarding strategies that the ATA can pursue to meet future challenges.
3. Develop a long-term proposal that can be presented to Ernst & Young for funding of Ph.D. students to the Midyear Meeting/or other worthwhile activities if deemed more important.

### Membership

Reg Rezac, Chair  
Accounting Faculty  
Department of Business and Economics  
Texas Woman's University  
3825 Montecito Road  
Denton, TX 76204-5738  
Phone: (940) 898-2114  
Fax: (940) 898-2120  
Email: rrezac@twu.edu

#### Members

Roxanne Spindle (Virginia Commonwealth University)  
Mary A. Hofmann (Andrews University)  
Rob Walsh (Marist College)  
Raymond Zimmermann (The University of Texas at El Paso)  
Bambi Hora (University of Central Oklahoma)

(continued on page 22)

## 2003–2004 ATA Committees (continued from page 21)

### Charge:

1. Ensure that membership information is available for display and distribution at the AAA Annual Meeting and Regional Meetings. Coordinate this activity with the AAA Annual Program Committee and the Regional Programs Committee. The Regional Programs Committee will distribute brochures at the Regional Meetings.
2. Work with the New Faculty Concerns Committee to target prospective members of the ATA.
3. Update the Membership Brochure to include the new *The Journal of Legal Tax Research*.
4. Identify through the AAA, ATA members whose memberships have lapsed and invite them to rejoin the ATA.
5. Develop a description of procedures that the Membership Committee performs annually that may be updated and passed on to successive Membership Committees.

### Midyear Meeting Site Selection

Beth Kern, Chair  
Accounting Faculty  
Division of Business and Economics  
Indiana University South Bend  
1700 Mishawaka Avenue  
South Bend, IN 46634-7111  
Phone: (574) 237-4352  
Fax: (574) 237-4866  
Email: bkern@iusb.edu

### Members

Amy Dunbar (University of Connecticut)  
Mark Higgins (University of Rhode Island)

### Charge:

1. Select a primary site and a back-up site for the 2007 ATA Midyear Meeting. If possible, these sites should be selected from the list of cities approved by the Trustees at the August 2003 meeting. These cities were the highest ranked cities from the membership survey conducted in 2003.
2. Coordinate with the 2004 Midyear Planning Committee to ensure that a wide selection of potential sites are included in the 2004 Midyear evaluation form.
3. Report the selection to the President and the Board of Trustees by their August 2004 meeting. The Board will then approve the selection by a majority vote. If the selection is not approved, it will be sent back to the committee. The committee will then submit another site for the Board's approval.

### ATA Midyear Meeting Logistical Issues Task Force

Shirley Dennis-Escoffier, Chair  
Department of Accounting  
School of Business Administration  
University of Miami  
5250 University Drive  
Coral Gables, FL 33146-6531  
Phone: (305) 284-5577  
Fax: (305) 284-5737  
Email: sdennis@miami.edu

### Members

Beth Kern (Indiana University South Bend)  
Anne Christensen (Montana State University)  
Marty Escoffier (Florida International University)

### Charge:

1. Identify the midyear meeting logistical tasks that are the responsibility of the ATA Vice President.
2. Explore ways to reduce the burden of these logistical tasks so that the Vice President can focus on the program.
3. Present the task force's recommendations to the Board of Trustees.

### Midyear Program Committee

Mark Higgins, Chair  
Director of Master's Program  
College of Business  
University of Rhode Island  
210 Flagg Road  
Kingston, RI 02881  
Phone: (401) 874-4244  
Fax: (401) 874-4244  
Email: mhi0546u@postoffice.uri.edu

### Members

Shirley Dennis-Escoffier (University of Miami)  
Roby Sawyers (North Carolina State University)  
Marcel Escoffier (Florida International University)  
Dan Murphy (University of Tennessee)  
Kevin Murphy (Oklahoma State University)  
Rick Walter (University of Louisville)  
Marty Wartick (Northern Iowa University)  
Shelley Rhoades-Catanach (Villanova University)  
Huglene Burton (University of North Carolina at Charlotte)  
Andy Cuccia (University of Oklahoma)  
Tim Rupert (Northeastern University)  
Stu Karlinsky (San Jose State University)  
Linda Levy (University of Colorado at Denver)

### Charge:

1. Plan the 2004 Midyear Meeting including hotel selection, session topics, speakers, rooms, meals, and breaks.
2. Coordinate a research session and a new faculty/doctoral session with the Research Methodologies Committee.

(continued on page 23)

## 2003–2004 ATA Committees (continued from page 22)

3. Coordinate a teaching session with the Teaching Resources Committee.
4. Coordinate the Legal and Education Research sessions with the chairs of the Legal Research and Education Research committees.
5. Coordinate a New Faculty Breakfast with the New Faculty Concerns Committee.
6. Arrange for a luncheon speaker and an appropriate gift or honorarium.
7. Handle all on-site activities.
8. Promote the meeting at the 2003 Annual Meeting by providing a preliminary program and information about meeting and hotel registration.
9. Secure evaluation of meeting components (Program, speakers, food, hotel, etc.) at the Midyear Meeting. Forward summary data to the President-Elect and Vice President-Elect for planning the following year's Midyear Meeting. Submit a complete report to the Trustees.
10. Assist the Vice President-Elect with planning for the 2005 Midyear Meeting.

### Nominations

Anne Christensen, Chair  
Department of Accounting  
College of Business  
Montana State University  
PO Box 173060  
Bozeman, MT 59717-0304  
Phone: (406) 994-2043  
Fax: (406) 994-6206  
Email: annec@montana.edu

### Members

John Phillips (University of Connecticut)  
Ellen Cook (University of Louisiana at Lafayette)  
Beth Kern (Indiana University South Bend)  
Robert Gardner (Brigham Young University)

### Charge:

1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership by placing a notice in the Fall 2003 *ATA Newsletter* and on the ATA website as well as from the Board of Trustees for a slate of officers for 2004–2005. The slate for 2004–2005 includes the following positions:
  - a) President-Elect
  - b) Vice President-Elect
  - c) Secretary
  - d) Treasurer (nomination for a second one-year term is allowed)
  - e) Three Trustees or additional Trustees if needed
  - f) Two members for the Publication Committee
3. Contact prior years' committee chairs to obtain names and/or nominations of people who would make effective officers and trustees.
4. Select the candidates for nominations by April 1, 2004, and notify the 2003–2004 President and President-Elect of their names. Publish the slate in the Summer 2004 *ATA Newsletter*.

5. Present the slate to the Board of Trustees at the August 2004 meeting and to the ATA membership at the 2004 ATA annual program business meeting.

### Pro Bono Tax Services Taskforce

Chris Bauman, Chair  
University of Wisconsin–Milwaukee  
Accounting Faculty  
School of Business Administration  
PO Box 742  
Milwaukee, WI 53201  
Phone: (414) 229-5737  
Fax: (414) 229-6957  
Email: cbauman@uwm.edu

### Members

Susan Anderson (Appalachian State University)  
Anne Christensen (Montana State University)  
Ed Outslay (Michigan State University)  
Marty Wartick (University of Northern Iowa)  
Susan Wehrich (Seattle University)

### Charge:

1. Survey ATA membership to learn about *pro bono* tax services being conducted. Summarize survey focusing on best practices.
2. Add a link to ATA website sharing best practices and summarizing annual tax return preparation activity.
3. Engage the AICPA and IRS to gain financial and legislative support for *pro bono* tax services conducted by ATA members.
4. Market the impact of *pro bono* tax services conducted by ATA members on students, taxpayers, and the accounting profession.
5. Develop a session for the 2005 ATA Midyear Meeting in Washington, D.C. describing *pro bono* tax services conducted by ATA members. IRS and AICPA officials will be invited to attend the session.

### Publications

Shelley Rhoades-Catanach, Chair  
Department of Accountancy  
College of Commerce and Finance  
Villanova University  
800 Lancaster Avenue  
Villanova, PA 19085-1678  
Phone: (610) 519-4356  
Fax: (610) 519-5204  
Email: shelley.rhoades@villanova.edu

### Members

Ben Ayers (University of Georgia) (2004)  
Brian Spilker (Brigham Young University) (2004)  
Christine Bauman (University of Wisconsin–Milwaukee) (2005)  
Bob Yetman (University of California, Davis) (2005)  
Timothy Rupert (Northeastern University) (2005)

### Ex Officio Members

Tom Omer, Chair–Technology (University of Illinois)

(continued on page 24)



## 2003–2004 ATA Committees (continued from page 23)

John Robinson, *JATA* Editor (The University of Texas at Austin)

Eugene Seago, *JLTR* Editor (Virginia Tech)

Steve Thompson, Webmaster (Florida Gulf Coast University)

Nancy Nichols, *Newsletter* Editor (James Madison University)

### Charge:

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.
3. Oversee the ATA website.
4. Provide a recommendation to the Board of Trustees of an individual to be the next *JATA* Editor. If approved, the nominee will be added to the Nominating Committee's slate.  
If not approved by the Board, the Publications Committee will need to select additional nominees until one is found that is approved by the Board and willing to serve.
5. Because of the inauguration of ATA's *The 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.
6. Investigate library access for ATA's *The Journal of Legal Tax Research* and the potential for and level of a subscription fee.

## Research Resources and Methodologies

Lill Mills, Chair

Department of Accounting

College of Business and Public Administration

McClelland Hall 301

The University of Arizona

Tucson, AZ 85721-0108

Phone: (520) 621-3786

Fax: (520) 621-3742

Email: lmills@u.arizona.edu

### Members

Charles Enis (Pennsylvania State University)

Richard Sansing (Dartmouth College)

Ananth Seetharaman (Saint Louis University)

Robert Halperin (University of Illinois)

Anne Magro (University of Oklahoma)

Bin Ke (Pennsylvania State University)

Yvonne Hinson (Wake Forest University)

Doug Shackelford (The University of North Carolina at Chapel Hill)

### Charge:

1. In coordination with the Midyear Committee, plan and administer a research session at the 2004 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators, and discussants as needed.
2. In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the

2004 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.

3. Establish and post in both the Summer and Fall 2003 *ATA Newsletters* as well as on the ATA website the guidelines for submission of New Faculty/Doctoral research papers to the ATA Midyear Meeting.
4. Create a research column for the Fall 2003 and Summer 2004 *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 may not routinely read.

## Tax Policy Research Oversight

Ken Orbach, Chair

School of Accounting

College of Business

Florida Atlantic University

777 Glades Road

Boca Raton, FL 33431-0991

Phone: (561) 297-2779

Fax: (561) 297-3978

Email: orbach@fau.edu

### Members

Allen Ford (University of Kansas)

Ed Schnee (The University of Alabama)

Cherie O'Neil (Colorado State University)

Gillian Spooner (KPMG)

### Charge:

1. Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the Tax Policy Committees.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

## Tax Policy – Accounting Methods and Periods

Susan Anders, Chair

Department of Accounting

School of Business

St. Bonaventure University

Route 417

St. Bonaventure, NY 14778

Phone: (716) 375-2063

Fax: (716) 375-2191

Email: sanders@sbu.edu

### Members

Ken Abramowicz (University of Alaska Fairbanks)

Jim Wheeler (University of Michigan)

David Larue (University of Virginia)

Annette Nellen (San Jose State University)

Rick Davis (Susquehanna University)

Dennis Gaffney (Le Moyne College)

(continued on page 25)

## 2003–2004 ATA Committees *(continued from page 24)*

### **Charge:**

1. Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

### **Tax Policy – Complexity Reduction**

Tom Pope, Chair  
School of Accountancy  
Gatton College of Business and Economics  
University of Kentucky  
Lexington, KY 40506-0034  
Phone: (859) 257-4794  
Fax: (859) 257-3654  
Email: tpope@pop.uky.edu

### **Members**

Richard Powell (Pepperdine University)  
Philip Harmelink (University of New Orleans)  
Janet Trewin (Drexel University)  
Jay Soled (Rutgers University)  
John Stancil (Florida Southern College)  
Tom Davies (University of South Dakota)

### **Charge:**

1. Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the Tax Policy Subcommittees.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

### **Tax Policy – Corporate Tax Policy**

Don Samelson, Chair  
Department of Accounting and Taxation  
College of Business  
Colorado State University  
Fort Collins, CO 80523-1271  
Phone: (970) 491-6420  
Fax: (970) 491-2676  
Email: samelson@lamar.colostate.edu

### **Members**

Steve Cash (Clemson University)  
Brian Greenstein (Seton Hall University)  
Harvey Iglarsh (Georgetown University)  
Mark Segal (University of South Alabama)

### **Charge:**

1. Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

### **Tax Policy – Family Tax Policy**

Anthony Curatola, Chair  
Department of Accounting  
College of Business Administration  
Drexel University  
3141 Chestnut Street  
Philadelphia, PA 19104-2875  
Phone: (215) 895-1453  
Fax: (215) 895-6975  
Email: curatola@drexel.edu

### **Members**

William P. Brown (Longwood University)  
Barry Broden (University of Hartford)  
Janet Trewin (Drexel University)  
Valrie Chambers (Texas A&M University–Corpus Christi)  
Lisa Church (Rhode Island College)  
Lorraine Wright (North Carolina State University)

### **Charge:**

1. Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

### **Flow-Through Entities Tax Policy**

Jim Hamill, Chair  
Area of Accounting  
Anderson School of Management  
University of New Mexico  
1924 Las Lomas Blvd.  
Albuquerque, NM 87131-1221  
Phone: (505) 277-8890  
Fax: (505) 277-7108  
Email: hamill@mgt.unm.edu

### **Members**

Paul Streer (University of Georgia)  
Jim Pratt (University of Houston)  
Janet Tillinger (Texas A&M University–Corpus Christi)  
Sandy Kramer (University of Florida)  
Bill Harden (University of North Carolina at Greensboro)

### **Charge:**

1. Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

### **Tax Policy – International Tax Policy**

Ed Outslay, Chair  
Michigan State University  
East Lansing, MI 48824-1122  
Email: outslay@pilot.msu.edu

*(continued on page 26)*

## 2003–2004 ATA Committees (continued from page 25)

### Members

Diane Riordan (James Madison University)  
Mitch McGhee (The University of Tennessee at Martin)  
John Kramer (University of Florida)  
Roger Graham (Oregon State University)  
Tom Pearson (University of Hawaii at Manoa)  
Kevin Holland (University of Wales, Aberystwyth)  
David Harris (Syracuse University)

### Charge:

1. Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

### Multi-State Tax Policy

John McGowan, Chair  
Department of Accounting  
School of Business and Administration  
Saint Louis University  
3674 Lindell Blvd.  
St. Louis, MO 63108  
Phone: (314) 977-3811  
Fax: (314) 977-3897  
Email: mcgowanjr@slu.edu

### Members

Maureen Bruce (University of Wisconsin–Madison)  
Ralph Tower (Wake Forest University)  
Katrina Mantzke (Northern Illinois University)  
Mike Schadewald (University of Wisconsin–Milwaukee)

Steve Wells (Alcorn State University)  
Dan Schisler (East Carolina University)

### Charge:

1. Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response.
2. Work with the Faculty Internships, Sabbaticals, and External Relations Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

### Teaching Resources

Suzanne Luttman, Co-Chair  
Department of Accounting  
Leavey School of Business Administration  
Santa Clara University  
500 El Camino Real  
Santa Clara, CA 95053-0380  
Phone: (408) 554-4897  
Fax: (408) 554-5193  
Email: sluttman@scu.edu

Caroline Craig, Co-Chair  
Department of Accounting  
College of Business  
5520 Department of Accounting  
Illinois State University  
Normal, IL 61790-5520  
Phone: (309) 438-7147  
Fax: (309) 438-8431  
Email: ckcraig@ilstu.edu

### Members

Bobbie Martindale (Dallas Baptist University)  
Mark Reid (University of New Orleans)  
Susan Stiner (Villanova University)  
Anna Folwer (The University of Texas at Austin)  
Steve Dilley (Michigan State University)  
Kevin Misciewicz (University of Notre Dame)  
Claire Nash (Christian Brothers University)  
Larry Phillips (University of Miami)  
Cheryl Cruz (California State University, Los Angeles)  
Edward Monsour (California State University, Los Angeles)  
Craig Langstraat (The University of Memphis)

### Charge:

1. In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2004 ATA Midyear Meeting.
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.
3. Write a column for the Spring ATA *Newsletter* that includes citations and short summaries of articles about innovative teaching ideas.
4. Liaison with the AICPA/ATA task force that has been formed to examine the AICPA's Model Tax Curriculum. The task force is not only seeking input from the ATA on what the model curriculum should be, but also how it can be presented and hopefully implemented by members of the ATA. Beth Kern would be a good contact person to see if the committee can be of assistance.

### Technology

Tom Omer, Chair  
Department of Accounting m/c 006  
University of Illinois at Chicago  
601 S. Morgan  
Chicago, IL 60607-7123  
Phone: (312) 996-4438  
Fax: (312) 996-4520  
Email: omer@uic.edu

(continued on page 27)

## 2004 CALLS FOR NOMINATIONS

### 2004 ATA Officers, Trustees, and Publications Committee Members

The ATA Nominations Committee is seeking nominations for the following positions for the 2004–2005 academic year:

- President-Elect
- Vice President-Elect
- Secretary
- Four Trustees (two-year terms)
- Two members of the Publications Committee (two-year terms)

Please take the time to think about who you would like to see in ATA leadership positions. These individuals will influence the activities of the ATA in the coming years.

Please email, phone, fax, or mail your nominations by **January 31, 2004** (earlier nominations are encouraged) to:

Anne Christensen  
College of Business  
PO Box 173040  
Montana State University  
Bozeman, MT 59717-3040  
Phone: (406) 994-2043  
Fax: (406) 994-6206  
Email: [annec@montana.edu](mailto:annec@montana.edu)

### Editor, *The Journal of the American Taxation Association*

The ATA Publications Committee seeks nominations for the Editor-Elect of *The Journal of the American Taxation Association (JATA)*. The term of office for Editor-Elect is one year beginning June 1, 2004, with the person appointed serving as Editor for a three-year term beginning June 1, 2005.

In addition to the normal duties associated with such a position (selecting papers for publication in *JATA*), the editor coordinates and helps select papers for the annual *JATA* Conference held in conjunction with the ATA Midyear Meeting. Interested persons are requested to submit a letter of interest, along with a current *curriculum vitae*, by **January 5, 2004** to:

Professor Shelley Rhoades-Catanach  
College of Commerce and Finance  
Villanova University  
800 Lancaster Avenue  
Villanova, PA 19085-1678  
Phone: (610) 519-4356  
Fax: (610) 519-5204  
Email: [shelley.rhoades@villanova.edu](mailto:shelley.rhoades@villanova.edu)

### 2003–2004 ATA Committees (continued from page 26)

#### Members

Doug Letsch (Animato Technologies Corporation)  
Jerrold Stern (Indiana University)  
Nell Adkins (The University of Alabama at Birmingham)  
Dennis Gaffney (Le Moyne College)  
Toby Stock (Ohio University)  
Richard Newmark (University of Northern Colorado)

#### Charge:

1. In coordination with the ATA Midyear Meeting committee, plan and administer a technology session at the 2003 ATA Midyear Meeting.
2. Assist the Website Committee as requested to assist with website development.
3. Assist the Publications Committee in supporting and/or developing the technology for ATA journal(s).
4. Assist the ATA Webmaster in the maintenance and expansion of the ATA website, if requested.
5. Assist the *JATA* software editor with obtaining software reviews.
6. Support the ATA in its efforts to communicate to its members electronically.

#### Website Committee

Steve Thompson, Webmaster  
Department of Accounting  
Taxation and Business Law  
Florida Gulf Coast University  
10501 FGCU Blvd. South  
Fort Myers, FL 33965-6565  
Phone: (941) 590-7346  
Fax: (941) 590-7330  
Email: [sthompson@fgcu.edu](mailto:sthompson@fgcu.edu)

#### Members

Zite Hutton (Western Washington University)  
Amy Dunbar (University of Connecticut)

#### Charge:

1. Determine what content is appropriate for the website, how often it should be updated, and who should have access to the site.
2. Assist the Webmaster with maintaining the website.
3. Assist the Teaching Resources Committee with the online Teaching Case Exchange. This may include password protection of solutions.
4. Place the information recommended by the Archives Task Force on the ATA website.

---

**2004 Midyear Meeting and JATA Conference  
Denver, Colorado — February 27–February 28, 2004**

**TENTATIVE PROGRAM**

***Integrating Teaching and Research***

**Friday, February 27, 2004**

Please check <http://www.atasection.org> for updates to the program and specific meeting room assignments.

7:30 a.m. **Registration Opens**

Continental Office

7:30 a.m.–6:30 p.m. **Publisher Exhibits**

Foyer

**CPE Sessions**

8:30 a.m.–10:00 a.m. **(1a) Sarbanes-Oxley**

Continental A

The session will be led by professionals from KPMG.

10:30 a.m.– Noon **(1b) Mergers and Acquisitions**

Continental A

The session will be led by professionals from KPMG.

8:30 a.m. – 10:00 a.m. **(2a) Teaching with Technology**

Continental B

Amy Dunbar (Connecticut) will demonstrate how she creates a variety of teaching tools using Microsoft Producer, Flash, and Real Presenter.

10:00 a.m. – 12:00 p.m. **(2b) What is a Tax Simulation?**

Continental B

The new online CPA exam features tax simulations. Tom Omer (University of Illinois at Chicago), who has served on the AICPA's task force for the CPA exam and Kevin Murphy (Oklahoma State University) will demonstrate tax simulations and provide examples that can be used in the classroom.

12:00–1:15 p.m.

Continental C

**Lunch**

New faculty will be introduced by the Chair of the New Faculty Concerns Committee.

**Concurrent Sessions**

1:30–6:00 p.m.

Continental A

**(1) JATA Conference\***

*Moderator:* John Robinson (The University of Texas at Austin)  
(See enclosed Call for Papers for this session.)

1:30–3:30 p.m.

Continental B

**(2) Legal Research\***

*Moderator:* Art Cassell (Elon College)  
*Committee Member:* Dan Murphy (University of Tennessee)  
(See enclosed Call for Papers for this session.)

3:30–4:00 p.m.

Foyer

**Refreshment Break**

4:00–6:00 p.m.

Continental B

**(2) How to Increase Class Discussion – The Best of Traditional Classroom and Online Techniques**

*Moderator:* Marty Wartick (University of Northern Iowa)  
*Committee Member:* Tim Rupert

Most of us encounter students who are reluctant to participate in class and wonder how we could get them more involved in class discussions. In this session, we will learn how effective teachers foster participation in their classes. The presenters will share ideas for encouraging participation in traditional classrooms as well as online classes.

6:00–6:45 p.m.

Blake, Gilpin, Teller, Cook

**Committee Meetings**

6:30–8:00 p.m.

Continental C

**Reception**

*(continued on page 29)*



---

## 2004 Midyear Meeting and JATA Conference Tentative Program

(continued from page 28)

### Saturday, February 28, 2004

7:30–8:30 a.m. **Continental Breakfast**  
Foyer

7:30–8:30 a.m. **New Faculty Breakfast**  
Blake

7:30–5:00 p.m. **Publisher Exhibits**  
Foyer

#### Concurrent Sessions

8:30–10:00 a.m. **(1) Research by New Tax Faculty**  
Continental A  
*Moderator:* Research Committee Member  
*Committee Member:* Andy Cuccia (University of Oklahoma)  
New faculty and Ph.D. students will present their research in this session. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants. Refer to the enclosed Call for Papers for submission guidelines.

8:30–10:00 a.m. **(2) How to Write Tax Cases for the Classroom and Publication**  
Continental B  
*Moderator:* Shelley Rhoades-Catanach (Villanova University)  
In this session, Merle Erickson (University of Chicago) and Mary Margaret Frank (University of Virginia, Darden Graduate School) will discuss their approaches to writing tax cases for use in the classroom, including sources of inspiration, information gathering techniques, and crafting of questions designed to stimulate analysis and discussion. We also seek your input on new ways to facilitate development and sharing of tax education cases.

10:00–10:30 a.m. **Refreshment Break**  
Foyer

#### Concurrent Sessions

10:30 a.m.–12:00 p.m. **(1) How to Get Research Ideas and Develop a Sustainable Line of Research**  
Continental A  
*Moderator:* Roby Sawyers (North Carolina State University)  
In this session, some of the ATA's most prolific academic-focused and legal-based researchers will talk about how to develop research ideas and how to maintain an active and sustainable line of research over careers of 5, 10, 20, and even 30 years.

10:30 a.m.–12:00 p.m. **(2) ATA/Deloitte & Touche Teaching Award**  
Continental B  
*Moderator:* Ed Outslay (Michigan State University )  
*Committee Member:* Hughlene Burton (University of North Carolina at Charlotte)  
This session will feature the 2003 ATA/Deloitte & Touche Innovation in Teaching Award Winner(s).

12:00–1:30 p.m. **Lunch**  
Continental C  
*Speaker:* Ms. Karen Kenney, Tax Director and International Controller, JD Edwards  
**Ray M. Sommerfeld Outstanding Tax Educator Award**  
**ATA Service Award**

#### Concurrent Sessions

1:30–3:00 p.m. **(1) Education Research**  
Continental A  
*Moderator:* Michael Roberts (The University of Alabama)  
*Committee Member:* Rick Walter (University of Louisville)  
(See enclosed Call for Papers for this session.)

(continued on page 30)

---

## 2004 Midyear Meeting and JATA Conference Tentative Program

(continued from page 28)

1:30–3:00 p.m.  
Continental B

### **(2) How Can Academic Research Yield Timely Tax Policy Recommendations?**

*Moderator:* Lil Mills (The University of Arizona) – Research Committee  
*Committee Member:* Stu Karlinsky (San Jose State University)

A panel of colleagues conducting policy-oriented research will provide a focal point for lively audience participation concerning roadblocks and successes. We will discuss questions such as:

- When is it appropriate to send manuscripts that summarize our academic research to practitioner/policy or news outlets (e.g., *Tax Notes*) or Editors' views?
- Do we (as each others' referees) discourage policy inferences in academic work? Should we?
- What roles do economists play that accounting researchers should audition for? Where are our natural advantages?

3:00–3:30 p.m.  
Foyer

### **Refreshment Break**

#### **Concurrent Sessions**

3:30–5:00 p.m.  
Continental A

### **(1) Revising the Model Tax Curriculum**

*Moderator:* Beth Kern (Indiana University South Bend)  
*Committee Member:* Mark Higgins (University of Rhode Island)

The session will be conducted in a town meeting format and focus on how the development of the AICPA's Core Competencies and the changes in the CPA exam require a re-examination of the Model Tax Curriculum.

3:30–5:00 p.m.  
Continental B

### **(2) How to Constructively Review a Journal Submission**

*Moderator:* Tom Omer (University of Illinois at Chicago)

This session presents the views and suggestions of a veteran researcher panel known for their constructive research comments on submitted manuscripts. The panel is drawn from the comments and suggestions of prior *JATA* editors. The format should allow audience interaction and feedback to the panel's suggestions.

---

## Meeting Registration Information

You may register at the ATA website (<http://www.atasection.org>). The meeting registration fee includes a name badge (required for admittance to all events), all meals specified in the program, and a list of registrants. Anyone whose registration is not received by **January 27, 2004**, will be charged a \$25 late registration fee. To help us assure the proper room size and food requirements, it is very important that you register early, indicating the sessions and meals you expect to attend.

## Conference Hotel Information

The hotel is located in downtown Denver. For more information about the hotel, please refer to <http://www.starwood.com/westin/index.html> and enter Denver in the field labeled "City."

Hotel reservations may be made either by phone or online. To make a reservation by phone, call toll-free (888) 627-8435. Be sure to mention that you are with the American Taxation Association to get our special rate of \$154 (plus tax) for either a single or double room. To make a reservation online follow these instructions: Go to: [www.starwood.com/westin/meetings/attend\\_enter\\_code.html](http://www.starwood.com/westin/meetings/attend_enter_code.html), then enter Denver as the city, Colorado as the state and **6270** as the meeting code. Choose the Select tab next to The Westin Tabor Center, Denver. Enter the requested reservation dates and guest room type; select the continue tab. Select the Reserve tab next to the preferred guest room type. The group rate should be displayed (\$154). Complete requested personal information and select the continue tab. Review the personal information; if correct, select the complete this reservation tab. You will receive your confirmation number at this time.

We had to guarantee a minimum number of guest rooms to get this rate (the ATA must pay for unused rooms). To help us meet the room block requirement, please stay at The Westin Tabor Center and make your reservations early. A block of rooms will be held until **January 27, 2004**. However, we cannot guarantee that

(continued on page 31)

(continued from page 30)

any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut-off date. So please don't wait until the last minute to make your reservations.

### Checking In/Out

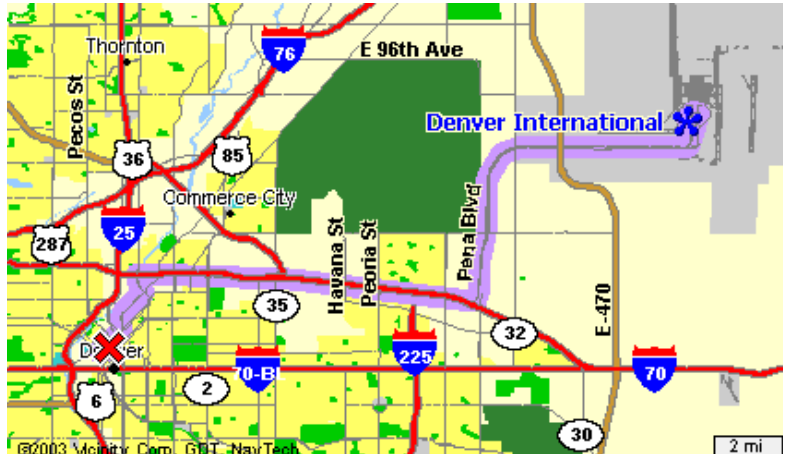
Check-in time is 4:00 p.m. and checkout time is 12:00 p.m. Although your room may be ready before the normal check-in time, this cannot be guaranteed. If you arrive early and your room is not available, the hotel will provide storage for your luggage. Our special rate will be honored by the hotel (subject to availability) from Tuesday, February 24 through Monday, March 1, 2004.

### Airport to Hotel Information

There are two shuttle services from the Denver airport to the Westin Hotel. Blue Sky Shuttle charges \$15 one-way and \$28 round-trip. The Super Shuttle charges \$18 one-way and \$32 round-trip. The trip takes approximately one hour. The latest schedules will be posted on the ATA website in late January 2004. Cab fares are approximately \$45 each way.

### What to See and Do in Denver

While Denver is known as the Mile High City some other interesting facts about Denver are that it receives 300 days of sunshine a year—more annual hours of sun than San Diego or Miami Beach; it brews more beer than any other American city; it has the largest city park system in the nation with 205 parks within the city limits and 20,000 acres of parks in the nearby mountains; the Denver Performing Arts Complex is the nation's second-largest performing arts center with eight theaters seating over 9,000 people; and finally to prove that Denver is the Mile High City there is a spot on the west steps of the State Capitol building that is exactly 5,280 feet above sea level. The hotel is located in downtown Denver and is within walking distance to the 16th Street Pedestrian Mall which offers many shops, restaurants, and nightly entertainment venues. In addition to the Performing Arts Center, Denver offers many wonderful attractions including the Denver Art Museum, the Denver Museum of Nature and Science, the Denver Botanic Gardens and the Denver Zoo. For more information about Denver go to <http://www.denver.org/index.asp>



### Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE credit for attending the sessions at this meeting.

---

### 2003 ATA Outstanding Tax Manuscript Award



The winners of the 2003 ATA Outstanding Manuscript Award are Bryan Cloyd, Ben Ayers, and John Robinson for their article "Capitalization of Shareholder Taxes in Stock Prices: Evidence from the Revenue Reconciliation Act of 1993." The winning article was published in October 2002 issue of *The Accounting Review*. Bryan Cloyd is an associate professor at the University of Illinois, Ben Ayers is an associate professor at the University of Georgia, and John Robinson is a professor at The University of Texas at Austin.

Papers published during the current year and two prior years are eligible for consideration for the Outstanding Manuscript Award. The Outstanding Manuscript Award Committee solicits nominations from the membership of the ATA, and submits nominations itself. The committee reviewed a number of outstanding articles in selecting this year's winner.

*From left to right: John Robinson, Brian Cloyd, and Ben Ayers*