



American Taxation Association

Volume 50, No. 2 Summer 2004

Nancy B. Nichols, Editor

PRESIDENT'S LETTER

I can't believe that my year as President is almost over. It truly has flown by. I hope that this has been a productive and rewarding year for each of you, both at your respective institutions and with your involvement in the ATA. At this time I want to express appreciation to a few individuals who have helped carry so much of the ATA load for the past year.

My first thank you is to Mark Higgins and his entire Midyear Meeting committee. There is probably no other activity sponsored by the ATA that provides more benefit than our midyear meeting and there probably isn't any other activity that requires more effort. I felt that every aspect of the meeting was outstanding, but a personal highlight was the opportunity that we all had to honor Silvia Madeo (Sommerfeld Award), Dick Weber (Service Award), and John Everett (Service Award). These three individuals exemplify the qualities of service and excellence that are so prevalent within the ATA.

Hughlene Burton and her committee have plans for the 2005 Midyear Meeting well underway. The meeting will be March 5 and 6 in Washington, D.C. Based on the location, the theme of the meeting will be "Tax Policy" and we will have the opportunity to interact with tax policy professionals both in and out of the government. If you have any ideas or special contacts within the Washington, D.C. community, please contact Hughlene or a member of her committee.

One of the most exciting things to happen this year is the announcement of our inaugural Tax Doctoral Consortium to be held March 3 and 4, 2005 in conjunction with our midyear meeting in Washington, D.C. Lil Mills and Doug Shackelford made the initial proposal to the Board of Trustees. After its approval, Lil and her committee worked very hard to



Dave N. Stewart
ATA President

create the basic program and structure for the meeting. Most exciting is that KPMG has agreed to a three-year \$11,000 commitment to help subsidize the cost of the meeting. The Board of Trustees would like to express sincere appreciation to Lil and her committee for spearheading this project and to the KPMG Foundation, Bernie Milano, and Gillian Spooner whose financial support will make it possible.

Also be aware that the Board voted to move the location of the 2006 Midyear Meeting from Las Vegas to San Diego. Due to the size of our meeting and that we want to stay only for the weekend, the Las Vegas hotels showed little interest in our midyear meeting. It was felt that the prudent decision was to identify a location that we knew would be both popular with the membership and provide adequate hotel choices.

John Robinson has served with distinction for three years as *JATA* editor. Under his leadership the journal has continued to grow in reputation and quality. We all appreciate the time and attention John has devoted to the journal. The

editor's torch is now being passed to the capable hands of Bryan Cloyd. The Publication's Committee and the Board of Trustees are very excited about Brian's willingness to take on this responsibility. His research accomplishments speak for themselves and I am confident that *JATA* will continue to prosper as a high-quality journal under his guidance. Carol Fischer has also agreed to serve with Brian as an Associate editor for *JATA* and we appreciate her willingness to serve.

Kaye Newberry and the Annual Meeting Program Committee have been working hard and are putting together an excellent program. We are very excited to announce that Joel Slemrod has accepted Kaye's invitation to be our luncheon speaker, which should provide for a most informative and interesting luncheon.

I want to thank you for giving me the opportunity of serving as the ATA President this past year. I have expressed several thank-yous to individual members who have been particularly helpful this year, but in so doing I don't want to ignore the fact that many others have also made meaningful contributions this year. As I mentioned in Hawaii, I'm not sure that each of you realize that the strength of the ATA results from the many and varied contributions made by each of its members. Let me just say that I have been impressed with the willingness of the membership to volunteer their time and talents in whatever capacity they have been asked. I know that the ATA will be in good hands as Fran Ayres becomes the next ATA President. I know you will respond positively to her as she solicits your help for the upcoming year. I look forward to the serving the ATA in other capacities and I hope to see each of you in Orlando.

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MEET YOUR PRESIDENT FOR 2004–2005

Frances L. Ayres, ATA President-Elect

Frances L. Ayres will become the 31th President of the American Taxation Association in August 2004. Fran is the John W., Jr. and Barbara J. Branch Professor of Accounting and the Director of the School of Accounting at the University of Oklahoma.

Fran received a B.S. degree in Sociology at the University of Northern Iowa in 1971, a Master's of Accounting from The University of Iowa in 1976, and a Ph.D. in Accounting from The University of Iowa in 1982 when she came to the University of Oklahoma as an assistant professor. She has spent 22 years as a faculty member at the University of Oklahoma. Her areas of specialization include the role of taxes as a regulatory mechanism, and taxes and accounting disclosure and policy decisions. She has published in *The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The CPA Journal*, *Management Accounting*, and other academic and professional journals.

Fran has been active in the ATA since becoming an assistant professor and has served as a Trustee, Vice President, and Chair of the Midyear Meeting Program Committee, Chair of the ATA Annual Program Committee and Editor of *JATA*. Fran has four daughters and five grandchildren. Her daughters live in Texas, Iowa, Massachusetts, and Hong Kong, providing a wide range of travel opportunities for Fran and her husband Tom. Fran and Tom enjoy travel, outdoor activities, and Sooner sports, especially football and women's basketball.

The upcoming 2004–2005 year promises to bring exciting challenges and opportunities for the ATA. Challenges include a changing market for tax master's students, a smaller pool of tax doctoral students, new accounting accreditation standards, and changes in the CPA exam format. Fran is currently working with ATA members to organize committees that will address some of these issues. One of the most exciting new events that will happen in 2004–2005 is the first consortium for tax doctoral students. If you have any suggestions, please contact her at fayres@ou.edu. She is honored and excited to have the opportunity to serve as your President and hopes that you will share your ideas with her.



NEWSLETTER DEADLINE – FALL 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 Fall 2004 edition of the *ATA Newsletter* is August 27, 2004. Please send your announcement and submissions as an email attachment to Nancy Nichols, nicholnb@jmu.edu. Alternatively, you can mail both a hard copy and a digital file (on a disk) of your announcement to Nancy at:

James Madison University
MSC 0203
Harrisonburg, VA 22807
Phone (540) 568-8778
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Minutes of the ATA Board of Trustees, Midyear Meeting

FEBRUARY 27, 2004 — DENVER, COLORADO

Members present: Fran Ayres, Ben Ayers, Susan Anderson, Hughlene Burton, Anne Christensen, Merle Ericksen, Shirley Dennis-Escoffier, Ellen Glazerman, Bob Halperin, Mark Higgins, Stu Karlinsky, Beth Kern, Gary McGill, Lil Mills, Kaye Newberry, Shelley Rhoades-Catanach, John Robinson, Tim Rupert, Gene Seago, Gillian Spooner (via phone), Dave Stewart, and Steve Thompson

1. Susan Anderson presented the minutes from the August 2003 meeting, which were approved.
2. Gary McGill presented the Treasurer's report, which was followed by a discussion of how the AAA charges for *JATA* and *JLTR*.
3. John Robinson provided the *JATA* editor's report and *JATA* Conference committee report. Eleven papers were submitted to the *JATA* conference this year, down from 15 papers last year. Journal submissions to *JATA* are also slightly down. John mentioned that most authors are taking a year to revise and resubmit papers after first-round reviews. The Publications Committee is working on getting *JATA* listed in the Social Science Research Index. John discussed the need to try to encourage more research among members and commended both the editorial board and *JATA* conference committee for their work.
4. Gene Seago gave the *JLTR* editor's report. Seven papers have been submitted for the period July 1, 2003 to January 31, 2004, which Gene said is encouraging. *JLTR* has published four papers. Gene is trying to get the AAA to provide free and simplified access to the journal. Last year Thomson Publishing contributed \$3,000 to facilitate publication, and the group discussed ways to give credit to Thomson. The board would like to publicize *JLTR*, perhaps by giving samples to practitioners.
5. Fran Ayres raised the question of why AAA charged the ATA over 26 hours for midyear meeting work, compared to 8 hours for the Accounting Program Leadership Group where the AAA runs the entire meeting. The AAA staff spent 34 hours on running the Auditing section meeting. Fran will investigate this issue further.
6. Mark Higgins provided an update on the Midyear Meeting. Mark estimated 228 attendees, including members and exhibitors. The board thanked Mark for his work in organizing an outstanding meeting.
7. Kaye Newberry reported for the Annual Meeting Program committee. She received 32 submissions (up from last year) and the ATA has been allocated six research sessions (18 papers). The ATA business meeting will be on Monday morning during the Annual Meeting and is not included as part of the six sessions. Kaye said that she had

received many strong papers and she commended her committee members for providing excellent feedback. The board discussed the merits of having doctoral students serve as reviewers.

8. Lil Mills presented a proposal for a tax doctoral consortium brought forward by the Research Methodologies committee. Both the Auditing and Managerial sections have held doctoral consortiums in conjunction with their midyear meeting for several years. The board discussed whether a doctoral consortium would help attract students to tax, the number of students who might attend such a meeting, and its potential cost. Currently, Ernst & Young is providing funding for 22 students from 16 schools to attend this year's midyear meeting. Gillian Spooner of KPMG said that they would like to be given the first opportunity to fund the program. Ellen Glazerman said that E&Y would also entertain a proposal. Bob Halperin motioned to go forward with doctoral consortium, which was seconded by Stu Karlinsky and passed unanimously. The Research Methodologies committee has developed the theme of "How can a tax researcher prosper in mainstream accounting research?" Lil Mills will contact Ph.D. program directors to determine the number of possible attendees and then will submit a funding proposal. Lil volunteered to head the Doctoral Consortium committee for 2005.
9. Hughlene Burton provided an update on the 2005 Midyear Meeting in Washington, D.C. The meeting will be held on March 5 and 6, 2005 and its theme will be "Tax Policy." Hughlene plans to have luncheon speakers on both days. There was some discussion of moving the award presentations to the midyear meeting, but the board decided to continue giving all of the awards at the Annual Meeting. Gillian Spooner provided suggestions for several potential speakers. The registration cost has yet to be determined.
10. Shirley Dennis-Escoffier raised an issue involving complimentary hotel rooms. Hotels generally provide groups one complimentary room for every 50 rooms reserved by conference attendees. The Board agreed that the complimentary rooms should be given to speakers who are not ATA members, then to doctoral students.
11. Shirley also presented the 2006 Midyear Meeting Location committee's report. Shirley, working with the Las Vegas Convention and Visitors Bureau, submitted proposals to all member hotels, but received only four responses. The proposals contained several problems, including high cost, poor location, and hotel renovations that will be in progress during the meeting. In addition, Las

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

Vegas hotels have a reputation for canceling contracts with short notice in order to accommodate larger groups and are not willing to specify the meeting rooms that we would be using. Shirley discussed her concerns with AAA Executive Director Tracey Sutherland since the APLG had recently held a meeting in Las Vegas. Since the APLG met on weekdays, they did not face all of the issues that the ATA would encounter for a week-end meeting. The backup city for the 2006 meeting is San Diego. Dave Stewart moved that we change the meeting site to San Diego that was seconded by Bob Halperin. The trustees voted unanimously to move the meeting to San Diego.

12. Shirley Dennis-Escoffier presented the report of the Midyear Meeting Logistical Issues Taskforce. The taskforce was asked to identify all of the logistical tasks required for the Midyear Meeting and investigated ways of relieving the workload on the VP. One possibility would be to have AAA handle more meeting logistics. Currently, the AAA signs the hotel contract (after hotel selection and initial negotiations are done by ATA), handles registration, and prints two-part CPE forms. They can also print programs, evaluations forms, nametags, and signs with at least 45 days' notice. If AAA were to handle on-site registration, the ATA would have to pay for all of the AAA representatives' travel expenses, which would result in significantly higher meeting costs. The group discussed the Vice-President's workload in planning the midyear meeting and the pros/cons of having AAA provide more meeting services. One person suggested hiring an outside meeting planner. It is not known if AAA would permit the use of an outside meeting planner, but it would be more expensive as AAA states they do not currently charge for meeting planner services, just actual out-of-pocket costs. ATA members have been providing meeting planning services free of charge for several years, but concerns were expressed as to whether it is a good use of an academic's time to handle all of the details in meeting planning. There was some concern that the ATA would not have the same degree of control over the meeting if it turned over all of meeting planning to someone outside of the ATA. Shirley suggested that the tasks the VP was unable or unwilling to handle could be assigned out to committee members who were willing to do them; the ATA is very fortunate to have members who are willing to handle these tasks. The current VP and the VP for next year's meeting indicated they were not concerned about handling all the logistical tasks. The trustees' concern appeared to be more for future VPs who may not be as comfortable in overseeing these tasks. Ellen Glazerman pointed out that even when a professional meeting planner is used, the program chairperson still must work with the meeting planner to oversee all the logistical issues of a meeting. She suggested inviting Tracey Sutherland to the trustee's meeting in Orlando to discuss meeting planning issues. Dave thanked Shirley and the task force for their work.
13. Shelley Rhoades-Catanach said that the Publications Committee will soon make a recommendation about the appointment of the next *JATA* editor. Currently the *JLTR* and *JATA* editorships expire in the same year. Shelley recommended that Gene Seago's term be extended to 2006 so that the terms would expire in different years. This motion was approved unanimously. Shelley mentioned that there will be some revisions to update the Publications Manual, which she will distribute prior to the Annual Meeting.
14. Susan Anderson described the Pro Bono Taskforce's activities. The taskforce has prepared a survey of member's involvement with VITA and other tax assistance programs that will be emailed soon.
15. Beth Kern spoke about a request from The Taxpayer Advocacy Panel for an ATA representative to participate in a 3-4 hour conference call regarding the licensing of tax practitioners not following within Circular 230. There is not an existing committee to address this issue.
16. Dave Stewart asked for input about how we can better recognize the firms that support ATA activities.
17. Fran Ayres proposed that the Long-Range Planning Taskforce be made a standing committee. She plans to continue the Pro Bono Taskforce and Midyear Meeting Logistical Issues Taskforce next year.
18. Fran Ayres distributed copies of a report she recently received from the AAA detailing the hours that staff members spent on publications and nonpublication section activities. The board members identified areas of concern. Fran suggested emailing her, Dave Stewart, and Ellen Glazerman with questions. The hours assigned to the newsletter seemed high relative to the time required. Ellen gave insight into the AAA's transfer costing study and the financial challenges it faces.
19. The meeting concluded at 11:55.

FINAL REPORT OF THE 2003/2004 ATA NOMINATIONS COMMITTEE

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

President-Elect: Tom Omer, University of Illinois at Chicago

Vice President-Elect: Shelley Rhoades-Catanach, Villanova University

Secretary: Tim Rupert, Northeastern University

Trustees: Andy Cuccia, University of Oklahoma

Tony Curatola, Drexel University

Lil Mills, The University of Arizona

Nancy Nichols, James Madison University

Christine Bauman, University of Wisconsin-Milwaukee

Gillian Spooner, KPMG

Publications Committee Members:

John Everett, Virginia Commonwealth University

Kaye Newberry, The University of Arizona

JATA Editor:

Bryan Cloyd, University of Illinois

This slate has been approved by the ATA Board of Trustees and will be voted on by the ATA members at the Annual Business Meeting in August 2004.

2003–2004 Nominations Committee Members:

Anne Christensen, Montana State University

John Phillips, University of Connecticut

Ellen Cook, University of Louisiana at Lafayette

Beth Kern, Indiana University South Bend

Robert Gardner, Brigham Young University

2004 Annual Meeting Luncheon Speaker

Joel Slemrod, University of Michigan

Joel Slemrod is the Paul W. McCracken Collegiate Professor of Business Economics and Public Policy at the University of Michigan Business School, and Professor of Economics in the Department of Economics. He also serves as Director of the Office of Tax Policy Research, an interdisciplinary research center housed at the Business School. Professor Slemrod received the A.B. degree from Princeton University in 1973 and the Ph.D. in economics from Harvard University in 1980. He joined the economics department at the University of Minnesota in 1979. In 1983–84 he was a National Fellow at the Hoover Institution and in 1984–85 he was the senior staff economist for tax policy at the President's Council of Economic Advisers. He has been at Michigan since 1987.

Professor Slemrod has been a consultant to the U.S. Department of the Treasury, the Canadian Department of Finance, the New Zealand Department of Treasury, the South Africa Ministry of Finance, the World Bank, and the OECD. He was a member of the Congressional Budget Office Panel of Economic Advisers from 1996 to 2004, and has testified before the Congress on domestic and international taxation issues. From 1992 to 1998 Professor Slemrod was editor of the *National Tax Journal*. He is the author of numerous academic articles and is the editor or co-editor of nine books, including, most recently, *The Crisis in Tax Administration*. He is co-author with Jon Bakija of *Taxing Ourselves: A Citizen's Guide to the Debate over Taxes*, whose third edition was published by MIT Press in May 2004.

2004 ATA MIDYEAR MEETING

Mark Higgins, Committee Chair

Denver provided ideal, fall-like weather, and The Westin Tabor Center facilities were perfect for the 2004 Midyear Meeting and JATA Conference. The program's array of research, teaching, and professional development sessions made it difficult for the attendees to decide which session to attend. For those of you who could not attend, the presenters have graciously provided their material in electronic format. To view the material and pictures of the meeting go to <http://www.cba.uri.edu/Faculty/Higgins/Higgins.html> and click on 2004 ATA Midyear Meeting.

The Midyear Meeting kicked off with both a legal and technology CPE session at 8:30 a.m. on Friday morning. KPMG instructors once again provided the expert teaching for our legal CPE sessions. Alan Barton, a Tax Partner in the Mergers & Acquisitions Tax Practice in KPMG's Houston office, led a session on the impact of Sarbanes-Oxley on the tax profession. This session was followed by Robert C. Lund, Jr. and Davice Henritze, partners in KPMG's Denver office, explaining the recent tax developments in the area of mergers and acquisitions. The technology sessions featured Amy Dunbar (University of Connecticut) who entertainingly demonstrated how she uses a variety of teaching tools (e.g., Microsoft® Producer, Flash®, and Real Presenter®) in her tax courses. The second technology session of the morning featured a discussion by Tom Omer (University of Illinois at Chicago) and Kevin Murphy (Oklahoma State University) on the new online CPA exam and included a demonstration of CPA exam-styled tax simulations.

At lunch, Cindy Blanthome (The University of North Carolina at Charlotte) Chair of the New Faculty Concerns Committee introduced the Ph.D. students and new faculty members (see the list below). The Ph.D. students were able to attend the meeting thanks to the generous support of Ernst & Young. Following lunch, the JATA Conference began with two papers being presented and discussed. At the same time, three legal scholarship papers were presented in the Legal Scholarship session. Following the break, the JATA Conference continued with two additional papers being presented and discussed. The other afternoon session on how to merge the best techniques from the "traditional classroom" with those from the "online" classroom to increase and improve class discussion was conducted by Julie Hertenstein (Northeastern University), Ed Monsour (California State University, Los Angeles) and Tim Rupert (Northeastern University).

Saturday morning began with concurrent sessions. The first was a paper session featuring the research of new faculty and Ph.D. students. The second session had Merle Erickson (University of Chicago) and Mary Margaret Frank (University of Virginia, Darden) discuss their approaches to writing tax cases that can be used not only in the classroom but can result in a publication! Those sessions were followed by another set of concurrent session. In one session, Gene Seago (Virginia Tech), John Robinson (The University of Texas at Austin), and Brian Spilker (Brigham Young University) discussed how faculty can develop research ideas. In addition, the panel discussed how to develop and maintain an active and sustainable line of research throughout their career. The other session featured Bryan Cloyd's (University of Illinois) ATA/Deloitte Teaching Innovation Award-winning project, "Active Learning through Tax Case Studies: Nine Cases for Principles of Taxation." Also participating in the session was Steve Thompson (Florida Gulf Coast University) presenting his project, "Using Client-Side Technology to Enhance Active Learning in Homework Assignments."

Our luncheon speaker, Ms. Karen Kenney, Vice President of Tax-PeopleSoft, gave a dynamic presentation on the accounting, human resource, and tax challenges PeopleSoft encountered in its acquisition of J.D. Edwards along with the issues the PeopleSoft faces in its attempt to thwart a hostile take-over from Oracle. This year's lunch also featured the presentation of the Ray M. Sommerfeld Outstanding Tax Educator Award to



ATA Awards Chair Robert Gardner presents Silvia Madeo the Ray M. Sommerfeld Outstanding Educator Award.

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2004 ATA Midyear Meeting

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Ms. Karen Kenney, Vice President of Tax - PeopleSoft

(Deloitte) Jane Rubin (Educational Strategies Co), discussing how the development of the AICPA's Core Competencies and the changes in the CPA exam might require a re-examination of the Model Tax Curriculum. While the other concluding session "How to Constructively Review a Journal Submission," with Tom Omer (University of Illinois at Chicago) Ben Ayers (University of Georgia), Sue Porter (University of Massachusetts) Richard Sansing (Dartmouth College), Lil Mills (The University of Arizona), Anne Magro (University of Oklahoma), and Bob Yetman (The University of Iowa) provided the audience with insights into the journal review process.

Finally, I would like to thank the 2003 ATA Midyear Meeting Program Committee for the tremendous amount of time and effort they put into the program. The committee consisted of Hughlene Burton (The University of North Carolina at Charlotte), Andy Cuccia (University of Oklahoma), Shirley-Dennis Escoffier (University of Miami), Stewart Karlinsky (San Jose State University), Dan Murphy (The University of Tennessee), Kevin Murphy (Oklahoma State University), Tom Omer (University of Illinois at Chicago), Shelley Rhoades-Catanach (Villanova University), Tim Rupert (Northeastern University), Roby Sawyers (North Carolina State University), Rick Walter (University of Louisville), and Marty Wartick (University of Northern Iowa) who did a tremendous job in putting together the program. In addition, the following individuals were invaluable to the success of the program Art Cassill (Elon College), Lil Mills (The University of Arizona), Michael Roberts (The University of Alabama), John Robinson (The University of Texas at Austin), Gillian Spooner (KPMG), David Stewart (Brigham Young University). A special thanks to the ATA webmaster Steve Thompson (Florida Gulf Coast University) and the ATA's "honorary meeting coordinator" Marty Escoffier (Florida International University). The ATA is grateful for the KPMG funding that supports our midyear meeting. We could not host the meeting without KPMG's help! The 2005 ATA Midyear Meeting and JATA Conference will be held at the Hyatt on Capitol Hill, Washington, D.C. on March 4-5, 2005. Mark your calendars!



John Everett and Richard Weber the ATA's 2003 Outstanding Service Award recipients.

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2004 ATA Midyear Meeting

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PH.D. STUDENTS

Participant

Christopher J. Becker
Mary Cleaveland
Courtney H. Edwards
Robert Gary
Boochun Jung
Stacie O. Kelley
Bradley P. Lindsey
Evelyn A. McDowell
Sean McGuire
Jared Moore
Janet Ellen Mosebach
Leslie Robinson
Andrew P. Schmidt
Jeri Seidman
Teresa Stephenson
Beth Stetson
Stanley Veliotis
David Weber
Timothy R. Yoder
Sung Wook Yoon

Affiliation

Southern Illinois University Carbondale
Georgia State University
The University of North Carolina at Chapel Hill
Arizona State University, Tempe
University of Colorado at Boulder
University of Washington, Seattle
The University of North Carolina at Chapel Hill
Case Western Reserve University
University of Georgia
Arizona State University, Tempe
University of Arkansas, Fayetteville
The University of North Carolina at Chapel Hill
Arizona State University, Tempe
Massachusetts Institute of Technology
University of Kentucky
University of Oklahoma
University of Connecticut
University of Colorado
The Pennsylvania State University, University Park
University of Colorado at Boulder

NEW FACULTY

Participant

Lawrence H. Bajor
Julia M. Brennan
Diana Falsetta
Jennifer Kahle
Richard Mason
Garth Novack
Debra Schoenfeld
Gregg S. Woodruff

Affiliation

Bowling Green State University
University of Massachusetts Boston
Northeastern University
University of South Florida
University of Nevada, Reno
Utah State University
Montana State University-Billings
Western Illinois University

2005 MIDYEAR MEETING

2005 JATA CONFERENCE

The eleventh conference of *The Journal of the American Taxation Association* will be held in conjunction with the ATA's Midyear Meeting in February 2005. Original papers addressing interesting and relevant tax issues will be considered for the Conference. For more information, please see http://aaahq.org/calls/2005JATA_conference.htm. Submissions to the Conference will be treated as submissions to *The Journal of the American Taxation Association*, and should not be under review with any other journal. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. After revision, papers selected for the conference are 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 may be accepted, subject to revision, for later publication or at the option of the authors may be revised for submission to a regular issue of the journal.

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/jatasubmit.cfm>

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 Adobe 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@Mcombs.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, 2004**. Contact Professor Robinson 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 B640
Austin, TX 78712-0211

LEGAL RESEARCH SESSION, 2005 ATA MIDYEAR MEETING

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2005 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, 2004**. **Three (3) copies** of the papers should be submitted to:

Robert Gardner, Chair, Legal Research Committee
School of Accountancy and Information Systems, 518 TNRB
Brigham Young University, Provo, UT 84602
Phone: (801) 422-3212

Or, **ONE COPY** via email to: rlg3@email.byu.edu

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

2005 MIDYEAR MEETING

NEW FACULTY AND DOCTORAL RESEARCH 2005 ATA MIDYEAR MEETING

The 17th annual American Taxation Association Midyear Meeting will feature one session with research by new faculty and doctoral students. The ATA scheduled this session to provide new researchers with an opportunity to receive critical feedback on their work. We invite authors to submit early papers (i.e., not yet submitted for publication) and research in process. Research in process must be sufficiently developed to allow informed feedback; for example, for research involving data, the theoretical foundation should be developed, hypotheses should be formed, and statistical tests described.

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

Eligibility:

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

Doctoral Student Support:

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

Deadline:

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

Electronic Submission:

Submissions should be made electronically to John Phillips at john.phillips@business.uconn.edu with a subject line of New Faculty_Doctoral Research. Please use either Microsoft® Word or Adobe Acrobat and provide a version without a title page so that we can assure a blind review.

EDUCATION RESEARCH SESSION 2005 ATA MIDYEAR MEETING

Education research papers are invited for presentation at the 2005 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, 2004. Electronic submissions should be sent to alexanderr@uncw.edu. Alternatively, two paper copies may be submitted to:

Prof. Raquel Alexander
Cameron Hall 230-I

The University of North Carolina at Wilmington
601 South College Road
Wilmington, NC 28403-5902

CALLS 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 from 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 as a Microsoft® Word file.

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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:

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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:

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2004 ANNUAL MEETING PROGRAM

Orlando, Florida, August 8-11, 2004

Monday, August 9 (10:30 A.M. – 12 Noon)

ATA Business Meeting

Monday, August 9 (12:00 Noon – 1:45 P.M.)

ATA Luncheon and Awards

Speaker: Joel Slemrod, Professor of Economics and Public Policy, and Director of the Office of Tax Policy Research, University of Michigan

Monday, August 9 (4:00 P.M. – 5:30 P.M.)

Session Title: The Dividend Tax Puzzle

Moderator: Connie Weaver, The University of Texas at Austin

Paper 1: *Dividend Change, Institutional Ownership and Shareholder Wealth*
Oliver Zhen Li, University of Notre Dame

Paper 2: *Dividend Taxes and Implied Cost of Equity Capital*
Dan Dhaliwal, The University of Arizona

Linda Krull, The University of Texas at Austin

Oliver Zhen Li, University of Notre Dame

William Moser, The University of Arizona

Paper 3: *Tax-Clientele or Transaction Costs? Further Evidence from Ex Dividend Days*

Rakesh Bali, Adelphi University

Discussant: Ira Weiss, Columbia University

Tuesday, August 10 (10:30 A.M. – 12:00 Noon)

Session Title: Multinational Taxation and Markets

Moderator: Michelle Hanlon, University of Michigan

Paper 1: *Who Benefits from Multinational Tax Law Ambiguity?*

Anja De Wawgenaere, Tilburg University

Richard C. Sansing, Dartmouth College and Tilburg University

Jacco L. Wielhouwer, Tilburg University

Paper 2: *Taxation Influences upon the Market in Venture Capital Trust Stocks: Theory and Practice*

Kevin Holland, University of Wales at Aberystwyth

Richard Jackson, University of Exeter

Mark Rhodes, University of Wales at Aberystwyth

Paper 3: *Dividends Clientele, New Insights, and New Questions: The Brazilian Case*

Jairo Laser Procianoy, Universidade Federal do Rio Grande do Sul

Rodrigo Verdi, University of Pennsylvania

Discussants: Paper 1: Shelley Rhoades-Catanach, Villanova University;

Paper 2 and Paper 3: Lillian Mills, The University of Arizona

Tuesday, August 10 (4:00 P.M. – 5:30 P.M.)

Session Title: Tax Preparers and Research Trends

Moderator: Stacy Wade, Western Kentucky University

Paper 1: *An Experimental Investigation of the Relation between Tax Refunds and Tax Return Preparation Fees*

Richard C. Hatfield, The University of Texas at San Antonio

Scott B. Jackson, University of South Carolina

Jennifer B. Kahle, University of South Florida

Paper 2: *Are Preparer Penalties Effective Tax Compliance Tools?*

J. David Mason, Southern Illinois University Edwardsville

Linda Garrett-Levy, University of Colorado at Denver

Paper 3: *The Research Focus of New Tax Scholars*

Anne L. Christensen, Montana State University

Claire K. Latham, Washington State University, Vancouver

Discussant: Tim Rupert, Northeastern University

(continued on page 14)

2004 Annual Meeting Program (continued from page 13)

Wednesday, August 11 (10:15 A.M. – 11:45 A.M.)

Session Title: Taxes and Business Decisions

- Moderator: Sandra Callaghan, Texas Christian University
- Paper 1: *New Evidence Regarding Lessee Tax Status and Lease Type: The Role of Synthetic Leases*
Suzanne G. Morsfield, New York University
- Paper 2: *The Impact of Taxes on the Firm's Bankruptcy Choice Decision*
William D. Terando, Iowa State University
Wayne H. Shaw, Southern Methodist University
- Paper 3: *Determinants of the Taxable Activities of Nonprofit Organizations*
Robert J. Yetman, University of California, Davis
- Discussant: T. J. Atwood, Kansas State University

Wednesday, August 11 (2:00 P.M. – 3:30 P.M.)

Session Title: Corporate Tax Incentives

- Moderator: Raquel Alexander, The University of North Carolina at Wilmington
- Paper 1: *Did the Tax Reform Act of 1986 Eliminate Tax Preferences in Noncompetitive Markets? Evidence Using a Market Adjusted Measure of Tax Preferences*
Debra S. Callihan, Virginia Polytechnic Institute & State University
Valaria P. Ventrzyk, University of Richmond
- Paper 2: *R&D Spending Fools? An Analysis of the R&D Credit's Incentive Effects after the Omnibus Budget Reconciliation Act of 1989*
Sanjay Gupta, Arizona State University
Yuhchang Hwang, Arizona State University
Andrew Schmidt, Columbia University
- Paper 3: *Estimates of the Magnitude of Financial and Tax Reporting Conflicts*
George Plesko, Massachusetts Institute of Technology
- Discussant: Jennifer Blouin, University of Pennsylvania

Wednesday, August 11 (4:00 P.M. – 5:30 P.M.)

Session Title: Individual Tax Incentives

- Moderator: Susan Albring, University of South Florida
- Paper 1: *Interest Deductibility and Incentives for Debt-Financed Consumption*
Tracy J. Noga, Suffolk University
Robert C. Ricketts, Texas Tech University
- Paper 2: *The Impact of the Exemption Allowance Phase-Out on Income Reporting*
Charles R. Enis, The Pennsylvania State University
- Paper 3: *Dynamic Tax Planning with an Application to Estate Freezes*
Kenneth J. Klassen, University of Waterloo
Richard C. Sansing, Dartmouth College and Tilburg University
- Discussants: Paper 1 and Paper 2: Amy Dunbar, University of Connecticut;
Paper 3: Jane Livingstone, The University of North Carolina at Greensboro