



**American  
Accounting  
Association**

**American Taxation  
Association**

**FALL 2013**

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## **Letter from the President**

I hope everyone has settled into another exciting and productive academic year. Before things on campus get even more hectic, I'd like to share with you some thoughts about the ATA as well as some information regarding recent and upcoming activities. First, I'd like to thank the ATA for allowing me the opportunity to serve as president. I've already had the chance to meet so many new people, and to get to know others on a very different level. The opportunity has also allowed, or in some cases required, me to think more deeply about our organization, including its mission and goals and how we might achieve them. Individually, I believe we all share the same professional goals: to discover, disseminate and foster the understanding of tax and tax accounting knowledge and its impact on our world. The ATA exists to help each of us accomplish these goals, because we know that we can be more successful, both individually and collectively, working together. Therefore, all that we do, as an organization, should be related to the pursuit of these goals.

When I think about what it might take to accomplish those goals, today and in the future, I get a bit overwhelmed. What's that old curse: may you live in interesting times? Well, things are plenty interesting! We are seeing major shifts related to everything we do. Of course, the field of taxation is constantly evolving, seemingly at an accelerating pace. Staying current with legislative, administrative, practice and political developments, not to mention research, is a constant challenge. Further, we anticipate major changes in how we disseminate our knowledge, both in the education and research arenas. On the teaching side, due to changes in our students, in technology, and in what we know about how students learn, we are seeing major shifts in pedagogy: how we structure and deliver our courses. On the research side, we are bracing for significant changes in the review and publication process our research might, or might not, go through. Further we are witnessing the emergence of new models of higher and professional education that may foretell significant changes to the institutions and environments in which currently work.

On one hand, I know it is not our role to be drivers of change in all of these areas. Nor do any of us probably have the relevant expertise necessary to respond to all of the changes in our environment. But I do know that if we are to successfully meet the looming uncertainty and challenges, or the cleverly disguised opportunities, that fall more squarely in our domain it will require the time and talent of many, each contributing where their interests and abilities are greatest and benefitting from everyone else doing the same. My hope for the ATA is that it can

provide the mechanism through which all members can contribute to achieving our common goals and meeting our common challenges while benefitting from our joint efforts.

The first task of the ATA president, forming and staffing the committees through which we accomplish most of our work, has provided me a glimpse of our potential to realize our goals. Members volunteered this summer for over 25 committees, to work on countless tasks that can help us, individually and collectively, accomplish our shared professional goals. If you overlooked volunteering and would like to get involved, please let me know

A primary means by which we meet our goals and share our ideas is through the forums and exchanges facilitated by our meetings. I'd like to thank Jared Moore and his committee for delivering a great program at the AAA Annual Meeting in Anaheim. Looking forward, I hope you will all join me at our next Midyear Meeting, including the *JATA* and *JLTR* Conferences, February 21 and 22 in San Antonio. Charlene Henderson and her committee are finalizing what promises to be a very interesting program including sessions related to teaching and practice as well as research. Calls for papers for the Midyear Meeting, as well as for the *JATA* and *JLTR* conferences, can be found on pages 3-6 of this newsletter. The application deadline for most sessions is November 1. Preliminary program details, along with registration and hotel information, can be found on the ATA website at <http://aaahq.org/ata/meetings/midyear-meetings/2014/ATAmidyear2014.htm>.

The KPMG/ATA Doctoral Consortium, celebrating its tenth anniversary, will immediately precede the Midyear Meeting. Diana Falsetta and her committee will introduce our newest colleagues to the ATA as well as to the profession, and help them understand better how they might more efficiently and effectively meet our shared individual and collective goals. Please make sure that any doctoral students with an interest in taxation are aware of the Consortium and help facilitate their attendance. More information regarding the Consortium can be found on page 7.

Finally, the Nominations Committee will soon be considering a slate of officers for the 2014-2015 year, and the Awards Committee will begin entertaining nominations for several ATA-sponsored awards. A description of the awards and can be found beginning on p. 7. Please consider nominating a deserving colleague.

I wish you the best throughout the fall semester. Thanks in advance for everything you do that helps all of us achieve our individual, as well as our collective, goals. I look forward to seeing you in San Antonio.

Andy Cuccia  
President, ATA 2013-14  
Steed School of Accounting  
University of Oklahoma

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# Nominations for JLTR Editor

## **Deadline: December 15, 2013**

The ATA Publications Committee is seeking nominations for editor-elect of the *ATA Journal of Legal Tax Research*. The editor serves a three-year term, which may be extended by re-appointment for up to an additional three years. The editor-elect position begins August 2014 and the editorship begins August 2015. Details regarding this position (roles and responsibilities) can be found in [Part 4 \(Handbook of the Publications Committee\)](#) of the ATA Operations Manual on the ATA Website. The complete ATA Operations Manual is available at: [http://aaahq.org/ata/\\_ATAMenu/AdminManual.htm](http://aaahq.org/ata/_ATAMenu/AdminManual.htm)

Please send nominations to T.J. Atwood at [tatwood@cob.fsu.edu](mailto:tatwood@cob.fsu.edu).

# Calls for Mid-Year Meeting Submissions

## **In General**

The 26th annual American Taxation Association (ATA) Midyear Meeting will be held in San Antonio, TX on February 21-22, 2014. Submissions are invited for the following research and teaching sessions. Details about each session along with specific submission requirements are included below.

Unless otherwise noted, papers should be submitted through the AAA submission system, accessible at <https://convention2.allacademic.com/one/aaa/ata14/>. Your AAA member ID and password will be required. If you have forgotten your AAA member ID/password, go to [https://members.aaahq.org/cvweb\\_aaa/MainLogin.shtml](https://members.aaahq.org/cvweb_aaa/MainLogin.shtml). If you do not have a member ID/password, go to <https://members.aaahq.org/profile/?f=help.guest> to obtain AAA login credentials. Then, use your AAA login credentials to create a new account in the submission system.

## **Research in Process**

### **Deadline: November 1, 2013**

This session provides all researchers an opportunity to present research-in-process. Research-in-process must be sufficiently developed to allow informed feedback (e.g., well developed background and theory, clearly stated hypotheses, and planned statistical analysis.) Papers that will be submitted to a journal prior to the submission deadline are not eligible. We encourage submission of a variety of papers including those that examine new topics, or new or seldom seen methods of research, new data sets, etc. that might appeal to our audience of tax enthusiasts. This session aims to provide authors with relevant and timely feedback and provide the audience exposure to cutting edge research.

All questions should be addressed to Sean McGuire ([smcguire@mays.tamu.edu](mailto:smcguire@mays.tamu.edu)) or Stacie Laplante ([slaplante@bus.wisc.edu](mailto:slaplante@bus.wisc.edu)).

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## **New Faculty/Doctoral Student Research Session**

**Deadline: November 1, 2013**

New faculty and doctoral students are invited to submit research papers and research-in-process to the New Faculty/Doctoral Student Session. For a paper to qualify for the session, at least one author must have started their first tenure-track faculty position during the 2010-2011 academic year or later, or be a doctoral student. Papers must be sufficiently developed to allow informed feedback (e.g., well developed background and theory, clearly stated hypotheses, and planned statistical analysis.) Doctoral students are invited to submit papers based on their dissertation or other working papers.

Papers already accepted for publication prior to the selection announcement date are ineligible; submission of papers close to publication acceptance is discouraged. **Papers submitted for this session may also be submitted to either the JATA Conference or the JLTR Conference.** The ATA will partially support doctoral students who have papers accepted for the New Faculty/Doctoral Student Research session; the registration fee will be waived and one night's lodging at the hotel will be provided.

All questions should be addressed to Sean McGuire ([smcguire@mays.tamu.edu](mailto:smcguire@mays.tamu.edu)) or Stacie Laplante ([slaplante@bus.wisc.edu](mailto:slaplante@bus.wisc.edu)).

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## **Innovations and Challenges in Teaching Tax**

**Deadline: November 15, 2012**

The Teaching Resources Committee is sponsoring a session at the ATA Mid-Year Meeting focused on innovative teaching in tax. Potential topics include, but are not limited to, the use of social media in tax courses, assignments requiring students to apply and enhance their Excel skills, and coping with the challenge of teaching tax courses when the permanence of many tax provisions (e.g., AMT patch) is uncertain. The session's format will include a 5-8 minute presentation of each accepted submission, after which the presenters will be available at tables to further discuss their ideas with interested audience members.

The Committee also is planning to sponsor a session similar to the Effective Learning Strategies (ELS) sessions at the AAA annual meeting. A submitter may choose to have his or her submission considered for this session if it is not accepted for the presentation session or have it considered only for the ELS session. Submissions for either session should describe the idea, resource, teaching strategy, or innovation that supports learning in tax, including the key issues

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and concepts that will be addressed. Please include learning outcomes – what will participants learn from your presentation or poster?

Authors of accepted submissions will be expected to attend the ATA Mid-Year Meeting and fulfill their responsibilities for the session for which their submission is accepted.

Submit either:

- (1) for consideration only for the ELS session, a short document of approximately 200 words, or
- (2) for consideration only for the presentation session or for both sessions, a longer paper (e.g., 5-10 pages, not counting figures, tables, etc.).

For further information, contact Susan Anderson ([andersonse@appstate.edu](mailto:andersonse@appstate.edu)).

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## **JLTR Conference**

### **Deadline: November 1, 2013**

The third annual JLTR Conference will be held in conjunction with the American Taxation Association (ATA) Midyear Meeting in San Antonio, TX, on February 21-22, 2014. Original papers addressing interesting and relevant legal tax research issues along with associated applied tax policy will be considered for the conference. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted. We encourage creative and innovative manuscripts that employ legal research methodologies and 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 U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Critically analyze proposed or recent tax law changes from both a technical AND a policy perspective
- Discuss improvements in tax compliance, tax complexity, or tax policy
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyze recent or proposed legislative or regulatory changes
- Critically analyze similarities and differences between tax accounting and financial accounting issues

Manuscripts must be no longer than 25 – 30 double spaced pages and must be submitted through the Manuscript Submission and Peer Review System for *JLTR*, located at <http://jltr.allentrack.net>. The site contains detailed instructions regarding the preparation of files for submission. All manuscripts must comply with the [JLTR editorial policies and style guidelines](#). To ensure anonymous review, please submit the article title page (with author names) in a separate file from the manuscript text. Also, please indicate that the paper is being submitted for the *JLTR* Conference. If file compatibility or electronic submission presents a problem, you should contact Professor Tony Curatola by email at [curatola@drexel.edu](mailto:curatola@drexel.edu). If you have questions

specifically regarding the *JLTR* Conference itself, please contact Professor Robert Gardner by email at [gardner@byu.edu](mailto:gardner@byu.edu).

Papers submitted to the *JLTR* Conference are NOT automatically considered for publication in *JLTR*. If you wish to also submit the paper for publication in *JLTR*, please indicate by checking the appropriate box on the submission website. The *JLTR* submission fee of \$50 in U.S. funds should be paid by credit card following the instructions provided on the AAA web site (<http://aaahq.org/pubs/author.htm>).

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## 2013 *JATA* Conference

### **Deadline: November 1, 2013**

The 20th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in San Antonio, Texas on February 21-22, 2014. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline, however, may not be submitted.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 13, 2013.

Manuscripts must be submitted through the **Manuscript Submission and Peer Review System for JATA**, located at <http://jata.allentrack.net>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. All manuscripts must comply with the *JATA* editorial policies and style guidelines. Please indicate that the paper is being submitted for the Conference and whether you are also submitting the paper for publication in *JATA* by checking the appropriate box on the submission website.

If file compatibility or electronic submission presents a problem, contact Professor Phillips by email at [jata@business.uconn.edu](mailto:jata@business.uconn.edu). The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the **AAA web site**. The submission fee is only required if the paper is to be considered for publication in *JATA*. Questions about the submission process may be emailed to John Phillips at [jata@business.uconn.edu](mailto:jata@business.uconn.edu).

# 2013 KPMG/ATA Tax Doctoral Consortium

**Deadline: November 15, 2013**

The tenth annual KPMG/ATA Tax Doctoral Consortium will be held on Thursday, February 20, 2014 before the ATA midyear meeting in San Antonio, TX.

The goal of the consortium is for doctoral students to meet and interact with ATA members and to learn about skills, strategies, and choices that will help them become successful scholars. While the program is designed to meet the needs of doctoral students with an interest in tax that are in the middle stages of their doctoral program, we will consider applications from doctoral students at all levels. A low student-faculty ratio will provide an opportunity for doctoral students to meet and learn from successful tax faculty in both small group sessions and on an individual basis.

The full program will be posted on the ATA website when it becomes available. KPMG and the ATA will provide lodging for two nights (shared room), Wednesday, February 19 and Thursday, February 20, and all Consortium meals on Thursday, except that students attending more than twice will be asked to pay \$150 to cover meal costs. Some funding will be available to cover travel costs, including travel support from the ATA Memorial Fund in honor of Chris Bauman, Marty Escoffier, and Jack Kramer. After students receive an official invitation to the Consortium, they will be informed of the application process for EY travel grants. In addition, the ATA meeting registration fee will be waived for students who attend the Consortium. The application is available at

<http://aaahq.org/ata/meetings/doctoral-consortium/2014/DoctoralConsortium2014.htm>.

Questions can be directed to Diana Falsetta at [dfalsett@bus.miami.edu](mailto:dfalsett@bus.miami.edu).

## Nominations/Submission for Awards

### ATA/Deloitte Teaching Innovation Award

**Deadline: January 14, 2014**

The American Taxation Association in cooperation with Deloitte presents an annual Teaching Innovation Award at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award. Submissions will be accepted for innovations in tax courses. The course may be an elective or required course and should be offered in an undergraduate or graduate business curriculum. The primary objective of the award is to encourage creativity and experimentation with new and unusual ideas. More information is available at

[http://aaahq.org/ata/\\_ATAMenu/CallAwards.html#ATADeloitteTeachingInnovation](http://aaahq.org/ata/_ATAMenu/CallAwards.html#ATADeloitteTeachingInnovation) .

Questions should be sent to Ben Ayers at [bayers@uga.edu](mailto:bayers@uga.edu).

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## **ATA/PwC Outstanding Dissertation Award**

**Deadline: February 3, 2014**

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

To be eligible, candidates must meet the following requirements:

- Candidates must submit a “working paper” from their dissertation that does not exceed 40 pages (including all tables, graphs, charts, appendices, and bibliography).
- The dissertation must have been completed during the 2013 calendar year.
- Qualified candidates must be ATA members.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies the candidate has met all submission requirements.

### **Submission procedure**

Submissions must be emailed on or before February 3, 2014 to Andrew Schmidt at [apschmid@ncsu.edu](mailto:apschmid@ncsu.edu). More information is available at [http://aaahq.org/ata/\\_ATAMenu/CallAwards.html#ATAPwCOutstandingDissertation](http://aaahq.org/ata/_ATAMenu/CallAwards.html#ATAPwCOutstandingDissertation).

Questions can be directed to Andrew Schmidt at [apschmid@ncsu.edu](mailto:apschmid@ncsu.edu).

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## **ATA Tax Manuscript Award**

**Deadline: January 15, 2014**

The American Taxation Association (ATA) presents an annual award for a significant contribution to the tax literature. The award is given for research published during the three calendar years prior to the announcement year. All areas of tax research and all topics and methodologies are eligible for consideration. In addition, the published article, chapter, or book must meet the selection criteria, which can be found at:

[http://aaahq.org/ata/\\_ATAMenu/CallAwards.html#ATATaxManuscript](http://aaahq.org/ata/_ATAMenu/CallAwards.html#ATATaxManuscript)

For more information, contact Sonja Rego at [sorego@indiana.edu](mailto:sorego@indiana.edu).

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## 2013 Ray M. Sommerfeld Outstanding Tax Educator Award

**Deadline: January 31, 2014**

The American Taxation Association, in cooperation with the Ernst & Young Foundation, presents the Outstanding Tax Educator Award. The Award's purpose is to recognize, honor and reward outstanding contributions by a faculty member teaching taxation at a recognized academic institution. The award is named after Professor Ray M. Sommerfeld, the first recipient of the award, who earned a reputation as a pioneer of tax education and provided a lifetime of service to students, colleagues, and the profession of taxation. Criteria for the award and nomination procedures can be found at:

[http://aaahq.org/ata/\\_ATAMenu/CallAwards.html#RayMSommerfeld](http://aaahq.org/ata/_ATAMenu/CallAwards.html#RayMSommerfeld)

For more information, contact Dave Stewart at [dstewart@byu.edu](mailto:dstewart@byu.edu).

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## 2013 ATA Outstanding Service Award

**Deadline: January 31, 2014**

The purpose of the American Taxation Association's Outstanding Service Award is to recognize an ATA member who has provided outstanding service to the ATA for an extended period of time. To be eligible, one must have been an ATA member for at least 10 years when nominated. The person must have a record of distinguished service as an ATA committee member and served as a chair of at least one ATA committee. The nominee typically will have served as an officer or trustee, but such service is not required to be a recipient of this award. Criteria for the award and nomination procedures can be found at

[http://aaahq.org/ata/\\_ATAMenu/CallAwards.html#ATAOutstandingService](http://aaahq.org/ata/_ATAMenu/CallAwards.html#ATAOutstandingService)

For more information, contact Dave Stewart at [dstewart@byu.edu](mailto:dstewart@byu.edu).

### **2014 ATA Mid-Year Meeting**

**Meeting Registration Deadline:** January 29, 2014

**Hotel Registration Deadline:** January 29, 2014

More information can be found at:

<http://aaahq.org/ATA/meetings/midyear-meetings/2014/ATAmidyear2014.htm>