



American Accounting Association

American Taxation Association

Spring 2013

Letter from the President



As the spring semester winds down, I want to take a few minutes to update you on ATA news. At the same time, I would like to thank the many volunteers who have generously given their time this year supporting the ATA programs and initiatives.

It has been a busy year for the ATA. The mid-year meeting held in San Diego was a terrific success. I would like to congratulate LeAnn Luna and her committee for developing a great program with over sixty-five ATA members and invited guests presenting in two full days of exciting teaching and research sessions. This year's meeting also included a few "firsts" for the ATA. Friday morning began with a Research and Effective Learning Strategies Forum, and who can forget our talented colleagues who participated in the PechaKucha Presentations on Saturday. Expect to see these two great sessions on the program again next February in San Antonio. Finally, thank you to John Phillips and Bob Gardner for organizing the JATA and JLTR Conferences which ran concurrent to the mid year meeting.

I would like to recognize our firm sponsors; Deloitte, Ernst & Young, Grant Thornton, KPMG and PwC for their support of our mid-year meeting. We appreciate the many ways these firms support the membership of the ATA.

Immediately preceding the mid-year meeting, KPMG and the ATA welcomed thirty-eight doctoral students to the 9th Annual KPMG/ATA Doctoral Consortium. I would like to recognize Sonja Rego Olhoft and her committee for organizing this important development opportunity for our doctoral students. In addition, I would like to thank KPMG for sponsoring the event and Ernst and Young Foundation for providing travel support for students attending the consortium.

With summer just around the corner, it's time to begin to think about the AAA Annual Meeting to be held in Anaheim, August 3 to 7. Jared Moore and his committee have developed an exciting program for us. In addition to the many AAA sponsored sessions and activities, the

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ATA is organizing fourteen paper sessions covering a variety of topics including Financial Reporting of Taxes, Uncertain Tax Positions, Tax Avoidance, Tax Incentives and Investment, and State and Local Tax Research. In addition, this year marks the 100th Anniversary of the U.S. Federal Income Tax. In honor of this auspicious event, Joseph J. Thorndike, director of the Tax History Project at Tax Analysts, will serve as the speaker for the ATA luncheon on Monday, August 5.

Finally, I would also like to invite all ATA members to attend the ATA Business Meeting immediately preceding the luncheon on August 5 (10:15 – 11:45 am). This is an important meeting for the ATA where we will elect our officers and trustees for the coming academic year. In addition, select committee presentations will focus on key initiatives including proposals by the Long Range Planning, Doctoral Consortium Task Force, and Midyear Meeting Task Force, to name a few.

I wish you a productive end to your semester and a relaxing summer. Hope to see you in Anaheim in August.

Sandy Callaghan
President, ATA 2012-2013
Texas Christian University

ATA Slate of Nominees

The ATA Nominations Committee has offered the following slate of nominees for the 2013-2014 academic year:

President Elect:	Nancy Nichols
VP-Elect:	Diana Falsetta
VP-Finance-Elect:	Beth Kern
Treasurer:	Raquel Alexander

Trustees:	Ken Klassen
	Petro Lisowsky
	Donna Bobek Schmitt
	Craig Langstraat

AAA Council Representative:	Sandy Callaghan
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The membership of the ATA will vote on the slate of nominees at the ATA Business Meeting at the AAA Annual Meeting (currently scheduled for Monday, August 5, 10:15 – 11:45 am).

Thank you to all nominees for your willingness to serve the ATA!

In Memoriam



John L. “Jack” Kramer passed away the evening of April 17 after a long illness, surrounded by his wife, UF accounting professor Sandra Kramer and family, including his four sons.

Jack joined the University of Florida as an Associate Professor in 1980, after serving on the faculty at the University of Texas – Austin from 1975 to 1979. He earned his PhD and MBA from the University of Michigan and his BBA from University of Michigan - Dearborn.

At the University of Florida, he retired as the Arthur Andersen Professor of Accounting in the Fisher School of Accounting. He served many roles at the University, including Director of the Fisher School of Accounting, Associate Dean in the Warrington College of Business Administration, and as Interim Dean of the College of Business Administration in 1989-90.

Professor Kramer’s contributions to the world of tax academia are legendary. He authored numerous research papers and textbooks, served as the Editor of The Journal of the American Taxation Association and as President of the American Taxation Association. He received the ATA Ray Sommerfeld Outstanding Tax Educator Award in 2001 for lifetime achievement, the highest honor of this organization of tax academics.

He leaves behind an important legacy and his contributions continue through the work of the many former students and colleagues he influenced. Any tax professor and any student of taxation owes a debt of gratitude to Jack Kramer. Former students, friends, and colleagues recently contributed more than \$600,000 to endow the Jack Kramer Professorship at the University of Florida.

Jack was a friend and mentor to many. He brought rigor to the classroom and the tax literature and he always had time to help students and colleagues. And he had a wicked sense of humor, a top-notch bowling game, and an appreciation for fast cars. He had a critically important influence on the accounting programs at the University of Florida.

Please mark your calendars now for next year's meeting

**2014 ATA Mid-Year Meeting
&
JATA and JLTR Conferences**

February 21-22, 2014

Marriott Riverwalk Hotel
889 East Market Street,
San Antonio, TX

Calls for submissions to the JATA Conference and the JLTR Conference appear in this newsletter.

Calls for submissions to the MidYear ATA Meeting (Research sessions and Teaching sessions) will soon be available on the ATA website (<http://aaahq.org/ata/>).



Upcoming Submission Deadlines

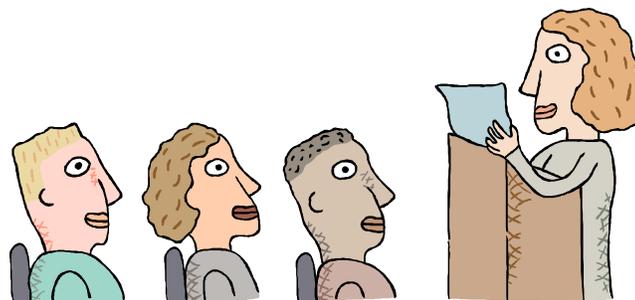
Call for Papers: 2014 JATA Conference

Deadline: November 1, 2013

The 19th 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 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.peerx-press.org>. 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.



Call for Papers: JLTR Conference

Deadline: November 2, 2013

The fourth annual JLTR Conference will be held in conjunction with the 2014 American Taxation Association (ATA) Midyear Meeting in San Antonio 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.peerx-press.org>. 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 by checking the appropriate box that the paper is being submitted for the Legal Research Conference. There is no cost for submitting to the conference only. If file compatibility or electronic submission presents a problem, contact Professor Tony Curatola by email at curatola@drexel.edu. If you have questions specifically regarding the JLTR Conference itself, please contact Professor Robert Gardner by email at gardner@byu.edu.

Although you are submitting your paper through JLTR manuscript submission system, papers submitted for the Legal Research 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>). **YOU MUST CHECK THE BOX AND PAY THE SUBMISSION FEE ONLY IF YOU WANT THE PAPER TO ALSO BE CONSIDERED FOR PUBLICATION IN JLTR.**

Northeast Region Meeting of the AAA

Deadline: Sunday, June 15, 2013

The 2013 AAA Northeast Regional Meeting will be held at the Hilton Hartford Hotel, Hartford, CT, on October 24-26, 2013. Accounting educators, students and professionals are invited to submit completed manuscripts and ideas for panels or workshops (including dialogue and emerging research) for presentation at the meeting. Papers may encompass any topical area of accounting and may be theoretical or practice-oriented, and all types of empirical work are invited for consideration. Accounting education papers and cases are also encouraged for submission.

All papers submitted will be sent out for blind review. The final submission deadline is June 15, 2013. For the latest details on the meeting and submission process, go to <http://aaahq.org/northeast/meetings/2013/call.cfm>.

ATA Memorial Fund

At their February 2010 meeting, the Trustees of the ATA approved the creation of an ATA Memorial Fund for the benefit of Doctoral Education. With the recent loss of long-time members Jack Kramer, Christine Bauman and Marty Escoffier, we are reminded that the ATA created this fund to provide a vehicle for ATA members to contribute in memory of deceased ATA members and friends. Each August, the trustees allocate a portion of the fund balance to benefit doctoral student education. Possible uses include travel costs, registration fees, or consortium materials for doctoral students.

If you wish to make a contribution to the ATA Memorial Fund, please make your check payable to the American Taxation Association. On the memo line, please note "ATA Memorial Fund" and the name of the deceased member that you are honoring. Mail to ATA Treasurer, John Barrick, at the following address:

Professor John Barrick
School of Accountancy
Brigham Young University
Provo, Utah 84602

Announcements

Tax Syllabus & Case Exchanges

The tax syllabus and case exchanges provide ATA members with the opportunity to share teaching materials with other ATA members. The Teaching Resources Committee is updating this part of the ATA web site and is considering adding other tax course materials (e.g., projects). We ask you to submit any syllabi, cases, and other materials from your undergraduate and graduate tax courses that you are willing to share. If you have shared some of these before, we thank you but ask that you do so again so the materials are as up-to-date as possible. Tax cases, projects, and other such materials should be submitted without any solutions so they are not available to students (adopters of them would need to contact the authors for the solutions). Please email your materials to David Hulse (dshuls00@uky.edu).



2013 AAA Annual Meeting

Early Registration Deadline: June 18, 2013

Hotel Registration Deadline: June 18, 2013

More information can be found at:

<https://aaahq.org/AM2013/registration.cfm>