



# American Accounting Association

## American Taxation Association

Spring/Summer 2016

## Letter from the President

Howdy friends and colleagues. I hope your spring semester is winding down successfully. Before you launch into your summer activities, I'd like to provide an update on ATA news. First, many thanks to all the volunteers who have generously given their time and energy in support of ATA's programs and initiatives – it's an honor and a privilege to work with you.

In breaking AAA news, Anne Christensen will serve as President-Elect on the AAA Board of Directors. Anne will join Terry Shevlin who serves as AAA Vice President – Research & Publications. Anne and Terry join previous ATA members who have ALSO served our academy in the AAA, including Hughlene Burton who now serves as Past Chair of the AAA Council.

In news around the ATA, the 2016 ATA Midyear Meeting in Orlando (our 28<sup>th</sup> Midyear) was a terrific success. This won't be a surprise if you were among the 315 professionals who attended the meeting (a new record attendance for ATA Midyear Meetings). Kim Key and her committee developed and executed an outstanding program with two full days of new teaching techniques and insightful research.

The Plenary sessions on Friday began with a panel discussion on tax policy and the national debt organized by Rachael Heisler of the Campaign to Fix the Debt. The second plenary session organized by Raquel Alexander was entitled "The Joy of Tax", an insightful and humorous presentation by Richard Murphy, Tax Research UK Director. The afternoon and Saturday sessions were composed of research sessions and an editors panel organized by Alexander Edwards and the Research Committee and teaching innovation sessions organized by David Hulse and the Technology Committee. Luncheon speakers included David Brunori of *Tax Analysts* and Hughlene Burton for AAA.

Many of the benefits we derive from the Midyear Meeting are because of the generosity of our sponsors; Deloitte, Ernst & Young, Grant Thornton, KPMG and PwC. We deeply appreciate their support – please convey our gratitude when you see their representatives.

Immediately preceding the Midyear meeting, KPMG and the ATA welcomed forty-three doctoral students to the 12<sup>th</sup> Annual KPMG/ATA Doctoral Consortium. I would like to

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recognize Jake Thornock and his committee for organizing this important development opportunity for our doctoral students. In addition, I would like to thank KPMG for sponsoring the event and the Ernst and Young Foundation for providing travel support for students attending the consortium.

Finally, thanks to Ken Klassen and Roby Sawyers and the conference committees for another great set of *JATA* and *JLTR* Conference papers. We all enjoy these opportunities to discuss groundbreaking research.

With summer, it's time to register for the AAA Annual Meeting which will be held in New York City on August 7 to 10. Mark Jackson and his committee have developed an exciting program for us. Finally, I would also like to invite all members to attend the ATA Business Meeting which will take place immediately before the luncheon on August 8 (10:15 – 11:45 am). This will be our 42<sup>nd</sup> annual meeting and is important because we will elect our officers and trustees for the coming academic year. In addition, there will be proposals by the Long Range Planning Committee, the Manuscript Award Committee, and the Midyear Meeting Task Force.

Have a great summer and I hope to see you in New York.

John Robinson  
 President, ATA 2015-2016  
 Texas A&M University

## ATA Slate of Nominees

The ATA Nominations Committee has offered the following slate of nominees for the 2016-2017 academic year:

### 2016-17 Slate of ATA Officer and Trustee Nominations

Position	Nominee	Affiliation
President Elect	Ben Ayers	University of Georgia
VP Elect	Lynn Jones	Valdosta State University
VP–Finance Elect	John Barrick	Brigham Young University
Secretary	Blaise Sonnier	University of Colorado – Colorado Springs
<b>Trustees</b>	Michael Donohoe	University of Illinois
	Sean McGuire	Texas A&M University
	Sonja Rego	University of Indiana
	David Weber	University of Connecticut
<b>Publications Committee</b>	Linda Krull	University of Oregon
	Donna Schmitt	University of South Carolina

Thank you to the Andy Cuccia and Nominations Committee for their hard work and the nominees for their willingness to serve the ATA!

# In Memoriam

Professor Charles R. Enis, a lifelong member of ATA, died of cancer at his home on November 25. He was 69. At the Midyear Meeting, the Board of Trustees passed a resolution honoring Charles for his service and contributions to our academy. The following memorial is posed on the AAA commons with a picture of Charles.

Charles was an expert in taxation, public policy, and judgment and decision-making in accounting, and a faculty member for 34 years at the Smeal College of Business of The Pennsylvania State University,

He was born in Baltimore and earned his undergraduate, MBA, and doctoral degrees, all from the University of Maryland. He was also a CPA. He joined Penn State in 1981.

He authored over ninety publications, including more than thirty articles in scholarly journals such as *Accounting, Organizations, and Society*; *Decision Sciences*; the *Journal of Accounting Research*; and the *Journal of the American Taxation Association*.

Charles was devoted to his students and would try to involve them in tax law considerations drawn from his own life. He loved to vacation in Ocean City, MD, had a home there, and drove a 1973 Eldorado convertible. These facts were prominent in the tax cases he wrote for his students to analyze. Were improvements to the vacation property tax deductible? How many days could the property be rented in year without attracting tax? For any tax question, Charles knew the answer, the relevant code section, and even the form.

Charles' encyclopedic knowledge extended to three other subjects: baseball, pharmaceuticals, and ballroom dancing. He was a lifelong Baltimore Orioles and Washington Nationals supporter and a hard-playing member of the Smeal Accounting Department's softball team. He served as a pharmacy specialist in the Army and Army Reserve at Walter Reed National Military Medical Center. And, he loved ballroom dancing with Gloria.

Charles was buried with military honors at the Indiantown Gap National Cemetery. He is survived by his wife Gloria, son Mark, daughter Megan May, and two grandchildren.

<http://commons.aaahq.org/posts/2a11d73388>

Mark your calendars for the

**2017 ATA Midyear Meeting: Taxes and Society**

**&**

**JATA and JLTR Conferences**

**February 16-18, 2017**

[Renaissance Phoenix Downtown Hotel](#)

50 East Adams Street,  
Phoenix, AZ

Calls for submissions to the Midyear ATA Meeting's concurrent research and professional development sessions will soon be available on the [ATA website](#).

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



# Upcoming Submission Deadlines

## Call for Papers: 2017 JATA Conference

**Deadline: November 1, 2016**

The 23<sup>rd</sup> *Journal of the American Taxation Association (JATA)* Conference will be held in conjunction with the ATA Midyear Meeting in Phoenix on February 16-18, 2017. 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 should not be submitted. Papers submitted to *JATA* will be given some preference in the conference selection process. Authors will be notified of the Conference selection decision by December 15, 2016.

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*.

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. By checking the appropriate boxes on the submission website, please indicate the type of submission: whether the manuscript is being submitted for the Conference or whether the paper is being submitted for both the Conference and for publication in *JATA*. To be considered, papers must be received no later than November 1, 2016.

*Note that submission to the JATA Conference is separate from submission to the concurrent research sessions at the ATA Midyear Meeting. If you would like your paper considered for both sessions, please make sure to submit to both.*

# Call for Papers: JLTR Conference

**Deadline: November 1, 2016**

The annual *Journal of Legal Tax Research (JLTR)* Conference will be held in conjunction with the American Taxation Association (ATA) Midyear Meeting in Phoenix on February 16-18, 2017. 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 by checking the appropriate box whether the paper is being submitted only for the *JLTR* Conference or simultaneously for the *JLTR* Conference and for publication consideration in the *ATA Journal of Legal Tax Research*. Decisions for the Conference and *JLTR* will be made independently of each other.

While there is no cost for submitting to the conference, simultaneous submissions to the conference and the journal require a payment of \$50 which must be made online before submitting the manuscript.

If you have questions regarding the *JLTR* Conference or submitting a paper to both the conference and for publication consideration in *JLTR*, please contact Professor Roby Sawyers by email at [robby\\_sawyers@ncsu.edu](mailto:robby_sawyers@ncsu.edu) or by phone at 919 515 4443.

# Reminder

**2016  
AAA Annual Meeting  
New York  
August 8-10, 2016**

**Early Registration Deadline:** June 14, 2016

**Registration Deadline:** July 13, 2016

More information can be found at:

<https://aaahq.org/Meetings/2016/Annual-Meeting>