



American Taxation Association

Volume 52, No. 3 Fall 2006

Nancy B. Nichols, Editor

PRESIDENT'S MESSAGE

As I write this letter and reflect on my affiliation with the American Taxation Association it is hard to imagine that I have been part of this organization for 18 years. I know for some of you who have been here since the early years of the organization, it is probably hard to envision that you have been affiliated with the ATA for 25, or 30 or even 33 years. I think the reason why so many people remain affiliated with the ATA is the sense of community that this organization fosters. Once people attend an ATA meeting, especially the ATA Midyear Meeting and *JATA* Conference they are hooked. I believe the collegiality of our members to work together on research projects, to share their teaching ideas and curriculum innovations, and to work together on committees for the common good of the ATA are just some of the things that makes the ATA a special organization.

It is indeed an honor and privilege to be the 33rd President of the ATA and to follow a long line of outstanding individuals. I would like to thank Tom Omer for his outstanding leadership of the ATA last year and the guidance he has provided me during the transition. Over the years, in conversations with others who have held this position, they have talked about how accommodating the members of this organization are in giving their time. Based on my experiences, I can now attest to their statements. During the past Spring, I received countless emails from individuals offering their as-



Mark Higgins, ATA President

sistance and whenever I emailed or called someone to serve as a chair or be on a committee they did so without hesitation. It is truly a tribute to all of the individuals that have served and been a part of this organization we have established a rich culture of cooperation.

We will need this cooperation, as the organization moves forward over the next 5 years. By 2010, 50% of current tax and accounting faculty will be eligible for retirement. As an organization we need to be ready to face this and other challenges. One of the great attributes of this organization is that we have always accepted these challenges and have been at the forefront of change. We were the first section with a journal, the first to have a midyear meeting, the first section with a second journal – an online journal at that. So as we go forward we need to continue

to take risks and have an eye on the future.

Some of the issues and challenges I think we face are: How do we attract more Ph.D. students to the area of tax? We have begun to address this issue through the doctoral consortium. I am confident that John Robinson and his committee will build on the efforts of Lillian Mills, Ben Ayers, and Richard Sansing and make the 3rd doctoral consortium the best one ever. We need to continue thinking of other avenues to attract more students to pursue a Ph.D. in tax. But before we can answer the question of how to attract more tax Ph.D.s, I think we need to address a more basic question of how do we attract more students to pursue a Ph.D. Using the recently completed *Report of the AAA/APL Ad Hoc Committee to Assess the Supply and Demand for Accounting Ph.D.s* as a guide, we must try to develop ideas to not only attract new tax Ph.D.s but we must work with others to solve the basic question of how do we attract Ph.D.s to the accounting profession. I have asked Hughlene Burton and the long-range planning committee to examine this issue. Related to this is attracting more current tax faculty members to join the ATA. I have asked Lorraine Wright and the membership committee to continue the work of Bambi Hora and past membership committees on attracting and retaining new members to the ATA. Related to

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President's Letter

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this, the Regional Program liaisons are serving on the membership committee to help attract members from schools that traditionally have not had faculty involved with the ATA.

We must explore new ideas to attract what I would call "non-traditional" members. For example, how can we attract faculty in economics, political science and other disciplines? I think the time is right where the executive committee of the AAA might be receptive to innovative ideas to expand the membership base of the sections which might ultimately lead to an expansion of the AAA membership base. So I will work with the AAA and the membership committee on this issue.

We also need to do a better job of disseminating what I would call our tax knowledge. Through the leadership of Bryan Cloyd and the editorial board of *JATA* and Ed Schnee and the editorial board of *JLTR*, we do a wonderful job of disseminating our research but we need to continue to disseminate the wonderful and creative ideas of our members in the area of teaching and curriculum. I have merged the technology and website committee together and have asked Kevin Murphy and his committee to examine how this information can be communicated to our members. In addition, the committee will also look at how technology (e.g., iPods, blogs, clickers, etc.) is being used and/or can be better used in the classroom. Related to this, I have asked the Undergraduate Curriculum committee, chaired by Ann Christensen, and the Graduate Curriculum committee, chaired by Susan Anderson, to look at innovative and creative ways in which schools are complying with the issue of assessment so this information can be disseminated and all

our members can benefit from this knowledge.

I have appointed a task force chaired by Dennis Schmidt that will examine pro bono tax services from the perspective of establishing a guide to best practices. That is what things work and what things do not work so that when our members are looking to create a program at their school they will benefit from the lessons learned so they can create the best program possible.

I have asked both the Teaching Resources committee, chaired by John Everett, and the Publication committee, chaired by John Phillips, to examine how best to disseminate education research with an eye on how our members' contributions might be valued or should I say counted by their institutions.

In the coming year the Publications committee will be busy looking for an editor-elect to carry on the tradition of *JATA*. I encourage you to participate when they have a call for nominations. I hope you will also find the time to provide Fran Ayers names for officers and trustees when her nominations committee solicits your input. This is also true for all the awards committees of the ATA

During the annual meeting, through the efforts of Dick Larson, the officers and trustees meet with tax policy leaders to discuss how the ATA can better develop relationships with the various tax policy organizations. Some of the organizations represented at the meeting were Tax Analysts, The Financial Executive Institute, National Tax Association, National Economic Council and a staff member from the Joint Committee on Taxation. One of the five principle objectives of this organization is to promote and encourage research involving tax policy and tax legislation. This meeting provided a unique opportunity to further this mission. Roby Sawyers

as chair of the Tax Policy Oversight Committee has been asked to work with the various policy committees to file timely responses to new legislation, new regulations and possible tax initiatives. I have encouraged Roby and the Committee chairs to take a proactive role on policy issues. A recent example of these and future efforts will be found in a new area of the website entitled *Spotlight on the ATA*. It is there that we intend to put policy papers published by our committees along with possible tax policy issues that members can investigate. It is clear to me that we need to be more active in the area of tax policy. I hope that the Tax Policy Oversight Committee along with the various tax policy committees and other members of this organization will continue to be active in the policy arena. When we create laws where we have to phase out the phase-outs, it is obvious that there is no tax policy. In addition, Tom Omer who is chairing the External Relations committee is in the early stages of some interesting initiatives that came from our meeting. I hope to be sharing those initiatives with you in future newsletters.

Before discussing some of the upcoming events, I would first like to thank all of the chairs of last year's committee for their outstanding work. I would like to thank Susan Albring and her committee who put together a wonderful Annual Meeting program. Special thanks should go to Gene Seago who has stepped down as the Editor of *JLTR*. Over the last four years, Gene has taken *JLTR* from an idea and made it a reality. On behalf of everyone at the ATA, I would like to thank Gene. I would also like to thank Nancy Nichols who has graciously agreed to continue as the Newsletter Editor and Amy Dunbar who continues to make the website a dynamic source of information. I would also like to thank Zite Hutton who has

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2006 Annual Meeting Luncheon Speaker

The 2006 Annual Meeting Luncheon Speaker was Michael Desmond. Michael started with the U.S. Department of Treasury in January 2005 as Deputy Legislative Counsel in Legislative Affairs. He became acting Tax Legislative Counsel in June 2005 and took the position permanently in October 2005. At the beginning of Michael's Treasury career, his focus was on the ethical rules under Circular 230 and guidance under new Jobs Act provisions dealing with disclosure and reporting of potentially abusive transactions.

Since June 2005, Michael has acted in a review capacity on most of the non-benefits domestic guidance projects coming out of Tax Policy, including the 199 domestic manufacturing deduction, 468B regulations dealing with the tax treatment of like kind exchanges, proposed regulations dealing with corporate estimated tax and the soon to be published capitalization regulations for tangible property under section 263(a).

Michael spent a significant amount of time last Fall and into this year on Katrina-related legislation and guidance. In addition, he's been active on all aspects of the five tax bills that have passed Congress since last summer including the Highway Bill, Energy Bill, Katrina Emergency Tax Relief ACT, GO Zone Act, and Tax Increase Prevention & Reconciliation Act.



NEWSLETTER DEADLINE — SPRING 2006 ISSUE

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

The deadline for submitting information for the Spring 2006 edition of the ATA Newsletter is March 5, 2007. 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; Fax (540) 568-3017.

President's Letter

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agreed to be Webmaster-elect and will assume the role of Webmaster when Amy finishes her term next Spring. Zite has already made significant contributions to the website in the short period of time she has worked with Amy.

By the time you read this, I hope it will serve as a reminder that you should be registered for the 2007 Midyear Meeting/JATA

Conference to be held in San Antonio on February 23-24, 2007. Andy Cucci and his committee have put together an outstanding program. Also for those of you who have doctoral students please be sure to have your students apply to attend the Doctoral Consortium to be held on February 22, 2007. The deadline for Ph.D. students to apply to attend the consortium is

December 15, 2006. In closing, I would like to extend my thanks to KPMG for their continued support of the Midyear Meeting and the Doctoral Consortium and to Ernst & Young for their support to the Ph.D. students to attend the doctoral consortium. I hope you all have a productive and successful semester and I look forward to seeing all of you in San Antonio.

CALL FOR SUBMISSIONS – 2007 AWARDS

2007 ATA Outstanding Service Award

The 2006/2007 Awards Committee is soliciting nominees for the ATA Outstanding Service Award.

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee: Edmund Outslay; N270 Business College Complex; Michigan State University; East Lansing MI 48824; (517) 432-2912; Email: outslay@bus.msu.edu.

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

Nomination Deadline: February 1, 2007.

2007 Ray M. Sommerfeld Outstanding Tax Educator Award

The 2006/2007 Awards Committee is soliciting nominees for the Ray M. Sommerfeld Outstanding Tax Educator Award.

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee: Edmund Outslay; N270 Business College Complex; Michigan State University; East Lansing MI 48824; (517) 432-2912; email: outslay@bus.msu.edu.

The purpose of the award, the criteria for selecting the recipient, and the nominations process are described on the ATA website at <http://aaahq.org/ata/index.htm>. **Nomination Deadline: February 1, 2007.**

2007 ATA/Deloitte Teaching Innovation Award

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. Submissions could include, but are not limited to, the following:

- A new framework or paradigm on which the organization of a course is based
 - The novel use of a learning technique or methodology
 - The use of original cases or other course materials designed by the instructor
 - An experiment in group learning or problem-solving
 - Integration of non-technical issues (ethics, communication skills, etc.) into the tax curriculum
- Submissions should comply with the following:

1. At least one author must be a member of the ATA.
2. Award winners must agree to make a presentation about their project at an ATA meeting.
3. Teaching notes should be included with cases and problem-type projects submitted.
4. A project, but not one that was previously selected as a winner, may be submitted in more than one year.
5. The award winner(s) must agree to the dissemination of their award-winning project to the ATA membership, and the material must be made available to faculty and students at no charge for 1 year subsequent to the receipt of the award.
6. The project should be submitted with the goal of facilitating a blind review if possible. Ideally, the chairperson will be the only person who knows the identity of the author and/or authors.
7. Submissions must be postmarked on or before **January 15, 2007**. Please send submissions to:
Prof. Raquel Alexander
University of Kansas School of Business
1300 Sunnyside Avenue
Lawrence, KS. 66045
Phone: (785) 864-7318
Email: raquela@ku.edu

2007 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

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 summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. (Submission of a summary chapter of one's dissertation is discouraged.)
- The dissertation must have been completed during the 2006 calendar year.
- Qualified candidates must be ATA members.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.

Submissions must be sent by **February 28, 2007**. Please email submissions to geisler@umsl.edu, or mail submissions to Professor Greg Geisler; University of Missouri-St. Louis; College of Business Administration, 487 SSB; 1 University Blvd.; St. Louis, MO 63121-4400.

AAA 2007 Annual Meeting Call for Submissions

In 2007, the American Accounting Association (AAA) will hold its Annual Meeting in Chicago, Illinois, August 5–8. The Program Advisory Committee for the 2007 Annual Meeting of the AAA invites academic and practitioner members from around the globe to submit proposals for: papers, panels, forum proposals, Effective Learning Strategies sessions, CPE sessions and special concurrent session proposals, as well as to volunteer to serve as reviewers, moderators and discussants for meeting sessions. The Committee is particularly interested in ideas for concurrent sessions that are highly innovative and bring fresh perspectives to bear on accounting research and education. Some sessions will showcase ideas that lie outside the current boundaries of accounting but show promise for furthering our understanding of accounting. Thus, we are continuing the Emerging and Innovative Research Projects Sessions to highlight new research that is outside the traditional boundaries of accounting research. New Scholar Concurrent sessions offer an excellent opportunity for new faculty and doctoral students to receive mentoring from senior scholars on promising working papers. Effective Learning Strategies sessions offer an interactive opportunity to share innovations supporting learning.

Submission Deadlines

Submissions are being accepted online and must be received by **Monday, January 8, 2007** to be considered for inclusion in the program. There is no submission fee. All submissions must be submitted electronically and can be submitted online at <http://aaahq.org/AM2007/submit.htm>.

ATA 2006–2007 Officers

President:	Mark Higgins
President-Elect:	Terry Shevlin
Vice President:	Andy Cuccia
Vice President-Elect:	Timothy Rupert
Secretary:	Suzanne Luttmann
Treasurer:	Nancy Nichols
Trustees:	Fran Ayres
	John Phillips
	Thomas C. Omer
	Gillian Spooner
	Richard G. Larsen
	Raquel Alexander
	Cindy Blanthorne
	Mary Margaret Frank
	Susan Porter
	Ron Worsham
	Robert Yetman

2007 CALL FOR NOMINATIONS Editor, *The Journal of the American Taxation Association*

The ATA Publications Committee seeks nominations for the Editor-Elect of *The Journal of the American Taxation Association (JATA)*. The term of office for Editor-Elect is one year beginning July 1, 2007, with the person appointed serving as Editor for a three-year term beginning July 1, 2008.

In addition to the normal duties associated with such a position (selecting papers for publication in *JATA*), the editor coordinates and helps select papers for the annual *JATA* Conference held in conjunction with the ATA Midyear Meeting. Interested persons are requested to submit a letter of interest, along with a current *curriculum vitae*, by **November 15, 2006** to:

Professor John Phillips
Department of Accounting
School of Business
University of Connecticut
2100 Hillside Road, Unit 1041
Storrs, CT 06269-1041
Work Phone: 860-486–2789
Fax: 860-486-4838
Email: john.phillips@business.uconn.edu

2007 AAA Regional Meetings

ATA members are encouraged to attend the AAA regional meetings to help ensure high quality tax sessions at these meetings. The ATA Regional Coordinators are listed below.

Region	ATA Regional Coordinator
Southwest	Pamela Smith Pamela.Smith@utsa.edu
Midwest	Kate Mantzke kmantzke@niu.edu
Southeast	Stacy Wade stacy.wade@wku.edu
Mid-Atlantic	Shelley Rhoades-Catanach shelley.rhoades@villanova.edu
Northeast	Brigitte Muehlmann bmuehlmann@bentley.edu
Western	Dennis Schmidt dschmidt@montana.edu
Ohio	Scott Yetmar s.yetmar@csuohio.edu

See the AAA website and the ATA website for additional information about regional meeting dates and submission deadlines.

2007 MIDYEAR MEETING

2007 JATA Conference

Call for Papers

The 13th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in San Antonio, Texas, on February 23-24, 2007. Original papers addressing interesting and relevant tax issues will be considered for the conference. Submissions to the conference will be treated as submissions to *JATA* 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. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. An award carrying a cash prize of \$1,000 will be made to the best conference paper as selected by the conference committee.

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 will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 1, 2006.

Manuscripts should be prepared in conformance with *JATA*'s published preparation and **style guidelines** and submitted electronically in Microsoft Word or

Adobe PDF format. To preserve anonymity, the cover page should be submitted as a separate Word or PDF file. If the research utilizes experimental instruments, 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 Bryan Cloyd at **JATA@vt.edu**. Please indicate in the email that the paper is being submitted for the Conference. To be considered, **papers must be received no later than October 1, 2006**. Contact Professor Cloyd by email or phone (540.231.3181) if file compatibility or electronic submission presents a problem. The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA website (<https://aaahq.org/AAAFORMS/journals/jatasubmit.cfm>).

Questions about the submission process may be directed to Professor Bryan Cloyd at the address shown below.

C. Bryan Cloyd, Editor
Journal of the American Taxation Association
Department of Accounting & Information Systems
Pamplin College of Business
3007 Pamplin Hall (0101)
Virginia Tech
Blacksburg, VA 24061

Legal Research Session, 2007 ATA Midyear Meeting

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2007 ATA Midyear meeting. Submitted manuscripts will also be considered for publication in *The ATA Journal of Legal Tax Research*. All manuscripts will be blind reviewed and must follow the style guidelines of *The ATA Journal of Legal Tax Research*.

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 non-tax 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 have been accepted for publication are not eligible. The deadline for submissions of legal research manuscripts is **November 1, 2006**.

Legal Research Session, 2007 ATA Midyear Meeting

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Three copies should be submitted to:

William Duncan
Chair, Legal Research
Committee
School of Global Leadership &
Management
P.O. Box 37100
Phoenix, AZ 85069-7100
602.543.6112

New Faculty and Doctoral Research, 2007 ATA Midyear Meeting

The 19th annual American Taxation Association (ATA) Midyear Meeting will feature a session devoted exclusively to research by new faculty and doctoral students. This session provides new faculty and Ph.D. students an excellent opportunity to gain exposure by presenting their research in a conference setting and to receive constructive feedback on their work. Selected papers will be made available in advance of the midyear meeting through the ATA website. We invite authors to submit research papers and research-in-process papers. 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).

Dual submission of manuscripts to the *JATA* Conference and 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: In order for a paper to qualify for the New Faculty and Doctoral Student Research Session, at least one author must have started their first tenure-track faculty position during the 2003-04 academic year or later or be a doctoral student. Doctoral students are invited to submit

Alternatively, ONE COPY can be submitted via e-mail to: william.duncan@asu.edu.

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

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.

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, 2006**. Papers selected for the New Faculty/ Doctoral Research Session will be announced by December 15, 2006.

Submission: Questions and submissions should be made electronically to Jon Davis at jdavis@bus.wisc.edu. Please include "New Faculty/Doctoral Research" in the subject line of the email. Submitted manuscripts should be either MS Word or Adobe Acrobat files attached to an email. Since a blind review process will be used to evaluate manuscripts, send the title page in a separate file from the manuscript file and delete any identifying information from the manuscript file. A statement indicating the manuscript's status should accompany the submission; the statement should also note if the manuscript is being simultaneously submitted to the *JATA* Conference.

CALL FOR PAPERS *Advances in Taxation*

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

Manuscripts should be readable, relevant, and rigorous. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to substantive issues inherent in the system of taxation. To be rigorous, manuscripts should scrupulously follow the tenants of sound research design and execution. Conclusions must follow logically from the evidence and arguments presented. Reasonable assumptions and logical development are essential for theoretical manuscripts.

Three copies of each manuscript, three copies of research instruments, and a \$40.00 check made payable to *Advances in Taxation* to cover the submission fee should be sent to:

Professor Suzanne Luttman
Santa Clara University
Accounting Department
500 El Camino Real
Santa Clara, CA 95053
Phone: (408) 554-4897
Fax: (408) 261-1803
Email: sluttman@scu.edu

Additional information regarding the journal is available at <http://cms.scu.edu/business/accounting/ait.cfm>

2007 MIDYEAR MEETING AND JATA CONFERENCE

Meeting Registration Information

You may register for the meeting online at the ATA website (<http://aaahq.org/ata/index.htm>) or by submitting the Registration Form in this booklet. The meeting registration fee includes a name badge (required for admittance to all events), all meals specified in the program, and a list of registrants. A \$50 late registration fee will be charged for any registrations received after January 22, 2007. To help us ensure the proper room size and food requirements, it is very important that you complete the enclosed form indicating the sessions and meals you expect to attend.

Conference Hotel Information

The conference will be held at the Hilton Palacio del Rio hotel. For more information about the hotel, visit the hotel website at:

<http://www.palaciodelrio.hilton.com>.

Making a Reservation: Hotel reservations may be made by phone, directly with the hotel (1-210-222-1400) or through Hilton reservations (1-800-HILTONS [445-8667]). Be sure to mention that you are with the American Taxation Association to get our special rate of \$167 (plus tax) for either a single or double room. Alternatively, reservations can be made online at the above web address. Enter your requested reservation dates and click on "Go." On the next page, choose your room preferences and enter "ATA" as the Group/Convention Code in the Special Accounts section before clicking on "Continue." The special ATA rate should be displayed. After choosing your room type, you will be asked to provide your personal information including your method of payment. Note that a first night's deposit, refundable up to 72 hours before check-in, will be required. After clicking on "Book Now," you will receive your confirmation information.

A minimum number of guest rooms had to be guaranteed to get this rate (i.e., the ATA must pay for unused rooms). To help us meet the room block requirement, please stay at the Palacio del Rio. The block of rooms will be held until January 22, 2007. Note we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut off date. You should make your reservations as early as possible to help ensure your accommodations.

Checking In/Out: Check-in time is 3:00 p.m. and check-out time is 11:00 a.m. Although your room may be ready before the normal check-in time, this cannot be guaranteed. If you arrive early and your room

is not available, the hotel will provide storage for your luggage. Our special rate will be honored by the hotel (subject to availability) from February 18 through February 27, 2007.

Airport to Hotel Information

SATRANS offers shuttle service between the airport and the Palacio del Rio for approximately \$14 one-way or \$24 round-trip. Shuttle tickets are sold curbside, just outside the airport baggage claim area. Cab fares are approximately \$24 each way. The hotel is located 8 miles from the airport, approximately a 20 minute drive.

What to See and Do in San Antonio

Now the eighth largest city in the United States, San Antonio has retained its sense of history and tradition, while carefully blending in cosmopolitan progress. The city has always been a crossroads and a meeting place. Sounds and flavors of Native Americans, Old Mexico, Germans, the Wild West and the Deep South mingle and merge. Close to twenty million visitors a year delight in the discovery of San Antonio's charms. Besides its rich history and Old World charm, the Alamo city is home to some of the most popular and unique attractions in the Lone Star State. The hotel is directly on the world famous Riverwalk with cruises boarding right outside the hotel door. Visitors can spend countless hours frequenting the shops, restaurants and nightclubs that line the river's banks or walk to neighboring La Villita, the original village of San Antonio. The Alamo, the site of one of the most notorious battles in history, is a short stroll away. In addition to the Tower of the Americas, offering visitors an extraordinarily inspiring view of San Antonio from its 605 foot high observation decks and revolving restaurant, Hemisphere Park houses the Mexican Cultural Institute, the Institute of Texan Cultures, numerous shops, and a relaxing water park. One of the largest zoos in the nation, the San Antonio Zoo houses over 3,500 animals, making it a must see for kids and adults alike. Four Spanish frontier missions, part of a colonization system that stretched across the Spanish Southwest in the 17th, 18th, 19th centuries, are preserved in the San Antonio Missions National Historical Park. Finally, San Antonio offers several unique dining options, ensuring a memorable trip. For more information about visiting San Antonio, visit <http://www.sanantoniocvb.com/>.

Continuing Professional Education

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

2007 Midyear Meeting and JATA Conference

February 23-24, 2007

Sponsored by the KPMG Foundation

TENTATIVE PROGRAM

Please check <http://aaahq.org/ata/index.htm> for updates to the program.

Friday, February 23, 2007

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

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

7:30 a.m. - 6:30 p.m. **Publisher Exhibits** *Foyer*

CPE SESSIONS

8:15 - 9:45 a.m. **FAS 109**
Corte Real DEF This session will be led by professionals from KPMG.

10:15 - 11:45 a.m. **Uncertain Tax Positions**
Corte Real DEF This session will be led by professionals from KPMG.

Noon - 1:15 p.m. **Lunch**
La Condesa New faculty will be introduced by Jennifer Kahle (University of South Florida), Chair of the New Faculty Concerns Committee.

JATA CONFERENCE

10:00 a.m. - Noon **JATA Conference Part I**
Corte Real ABC *Moderator:* Bryan Cloyd (Virginia Tech University)
(See enclosed Call for Papers for this session)

Noon - 1:15 p.m. **Lunch**
La Condesa New faculty will be introduced by Jennifer Kahle (University of South Florida), Chair of the New Faculty Concerns Committee.

1:30 - 3:30 p.m. **JATA Conference Part II**
Corte Real ABC *Moderator:* Bryan Cloyd (Virginia Tech University)

CONCURRENT SESSIONS

1:30 - 3:30 p.m. **Legal Research**
Corte Real DEF *Moderator:* Bill Duncan (Arizona State University West)
(See enclosed Call for Papers for this session)

3:30 - 4:00 p.m. **Refreshment Break** *Foyer*

4:00 - 5:30 p.m. **Who's Doing What These Days? The Changing Roles and Responsibilities of Tax and Audit Professionals**
Corte Real *Moderator:* TBA
Audit and tax partners from KPMG will discuss the array of tax, financial reporting, and audit knowledge and skills required of today's accounting professionals in light of recent regulatory and standard developments and the changing relationship between the audit and tax professional.

5:30 - 6:45 p.m. **Committee Meetings** *Mezzanine Level*

7:00 - 8:00 p.m. **Reception Sponsored by KPMG** *Terrace Garden*

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2007 Midyear Meeting and JATA Conference Program

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Saturday, February 24, 2007

7:30 – 8:30 a.m. **Continental Breakfast** Foyer
7:30 – 8:30 a.m. **New Faculty Breakfast** El Mirador
7:30 a.m – 5:00 p.m. **Publisher Exhibits** Foyer

CONCURRENT SESSIONS

8:30 – 10:00 a.m. **(1) Life in the Tax Department During and After SOX Implementation: Tales from the Front**
Corte Real ABC

Moderator: TBA

The tax department personnel and tax advisor of a publicly traded company will bring to life the internal workings of today's tax department, including compliance with and life after SOX. They will discuss in detail the challenges faced in SOX compliance including the specific tax risks identified; missing or undocumented controls; and documenting and accounting for uncertain tax positions.

8:30 – 10:00 a.m. **(2) ATA/Deloitte Teaching Award**
Corte Real DEF

Moderator: Allen Ford (University of Kansas)

This session will feature the 2006 ATA/Deloitte Teaching Innovation Award winner(s).

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

CONCURRENT SESSIONS

10:30 a.m – Noon **(1) Tax Accounting Research**
Corte Real ABC

Moderator: TBA

One of the unique perspectives that accountants bring to tax research is the intersection of tax with other functional areas of accounting. This session will examine research incorporating the intersection of tax with financial reporting and auditing. Tax reporting for both financial statement and compliance purposes will be considered. Michelle Hanlon (University of Michigan), Lil Mills (The University of Texas at Austin) and George Plesko (University of Connecticut) will review and interpret prior work as well as discuss potential directions for future research.

10:30 a.m. – Noon **(2) Integrating Tax throughout the Curriculum**
Corte Real DEF

Moderator: Kathy Sinning (Western Michigan University)

Kevin Misiewicz (University of Notre Dame), Jim Seida (University of Notre Dame) and Jane Baldwin (Baylor) will discuss how they integrate tax and other accounting topics in traditional tax and financial reporting classes at both the undergraduate and graduate levels. The design of less-traditional classes intended to incorporate multiple functional areas also will be discussed.

Noon – 1:30 p.m. **Lunch** El Mirador

Speaker: Ms. Margaret Curry

Ms. Curry is the Director of Tax for Dell, Inc. of Round Rock, Texas, the No.1 provider of computer systems worldwide.

CONCURRENT SESSIONS

1:30 – 3:00 p.m. **(1) Enhancing Research Validity through Triangulation**
Corte Real ABC

Moderator: TBA

This session will highlight the importance of triangulating research findings. The session will include presentations and discussions of invited research papers that address a common issue through different methodologies or data sources.

1:30 – 3:00 p.m. **(2) Incorporating FAS 109 into the Tax Curriculum**
Corte Real DEF

Moderator: TBA

As the financial reporting of taxes takes on increased importance, tax educators are faced with the responsibility of ensuring adequate coverage of the topic in the curriculum. Possibilities range from including FAS 109 as a distinct substantive topic in an introductory tax class to designing an expanded module in an advanced class to creating entire courses that use FAS 109 to integrate ideas from several functional areas. Gary McGill (University of Florida), Ed Outslay (Michigan State University), and John Phillips (University of Connecticut) will demonstrate different approaches they have used to incorporate FAS 109 into their classes.

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2007 Midyear Meeting and JATA Conference Program

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Saturday, February 24, 2007

3:00 – 3:30 p.m. **Refreshment Break** *Foyer*

CONCURRENT SESSIONS

3:30 – 5:00 p.m. **(1) Research by New Tax Faculty and Ph.D. Students**

Corte Real ABC

Moderator: Teresa Lightner (Texas Tech University)

New faculty and Ph.D. students will present their research in this session. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants. (Refer to the enclosed Call for Papers for submission guidelines.)

3:30 – 5:00 p.m. **(2) Tax Cases in the Classroom: Where, When and How?**

Corte Real DEF

Moderator: Tracy Noga (Bentley College)

In this session Bill Raabe (Ohio State University), Sally Jones (University of Virginia), and Zite Hutton (Western Washington University) will discuss when and how to effectively use cases in the classroom (at various levels), where to find cases, and how to develop your own cases.

2006 Award Recipients 2006 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

The ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award was presented to David Weber at the ATA luncheon on Monday, August 7, 2006. Presenting the award was Jean Wyer of PwC and Brian Spilker, Brigham Young University. David's dissertation, "Book-Tax Differences, Analysts' Forecast Errors, and Stock Returns" was completed at the University of Colorado at Boulder. David Guenther served as David's dissertation chair.

David's dissertation examines whether market participants utilize the information in book-tax differences (BTDs) efficiently in forming their expectations of future earnings. His study extends prior research by using published earnings forecasts of financial analysts to test the relation between BTD and analysts' errors in forecasting future earnings. He finds that analysts' forecasts are more optimistic for firm-years where book income is high relative to tax income and that investors make similar systematic errors.

David is an Assistant Professor at the University of Connecticut. We congratulate David on this award and wish him the very best in his career!

2007 KPMG/ATA Tax Doctoral Consortium

February 22, 2007

The third annual KPMG/ATA Tax Doctoral Consortium will be held on Thursday, February 22 before the ATA Midyear Meeting in San Antonio.

The goal of the consortium is to help prospective new tax faculty make the right choices in the early stages of their careers so that they become successful scholars. Getting advice from and establishing relationships with experienced faculty during one's doctoral program can make a crucial difference in that person's academic career. 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, as well as attract students to tax early in their doctoral programs. The expected student-faculty ratio of 30:8 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.

Faculty participants at the 2007 KPMG/ATA Tax Doctoral Consortium will include Raquel Alexander, Amy Dunbar, Ken Klassen, Anne Magro, Ed Maydew, Susan Porter, John Robinson, and Richard Sansing. The full program will be posted on the ATA website when it becomes available.

KPMG is providing funding for student hotel costs for Thursday, February 22, and all consortium meals. The application deadline is Friday, December 15. Please let doctoral students at your institution know about the 2007 KPMG/ATA Tax Doctoral Consortium. We welcome doctoral students who are undecided about taxation as a focus of their research. Please direct questions regarding the application process to Raquel Alexander at raquela@ku.edu.

Application Form for the 2007 KPMG/ATA Tax Doctoral Consortium

February 22, 2007

(Please Print or Type)

Member ID# _____ Name: _____

School: _____ Nickname (for badge) _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone (____) _____ Fax: (____) _____

Email Address: _____

Please send this application form via mail, email, or fax to:

Professor Raquel Alexander
University of Kansas
1300 Sunnyside Avenue
Lawrence, KS 66045
Fax: (785) 864-5328
Email: raquela@ku.edu

Application deadline is Friday, December 15th. Invitations will be issued by Friday, December 29th.
Students Registering for the Doctoral Consortium

Faculty Contact: _____

Year Started Ph.D. Program _____ Year Expected to go on the Job Market _____

Is Tax your Primary interest in research and teaching? _____

Are you a full-time, resident doctorate student in an accredited business school accounting program? _____

If no, briefly explain. _____

Did you attend the 2006 KPMG/ATA Tax Doctoral Consortium? _____