



## PRESIDENT'S MESSAGE

I write this President's message at the conclusion of what has been a very emotional Spring. It is a little over a month since the tragic day in Blacksburg affected us all. Our thoughts and prayers continue to go to Bryan, Renee and their family on the loss of their daughter Austin. It is because of this and other personal events that have affected members of the ATA community that this newsletter comes to you in a combined Spring/Summer format. With the ATA website, our ability to send out email blasts to our members, and the effort it takes both internally and in Sarasota I will ask the trustees in August to consider whether we need to continue having three newsletters each year. I would also like to hear from you on this issue. Many wonderful things transpired this past Spring, including another very successful Midyear Meeting in San Diego. The Midyear Meeting continues to be the highlight of the ATA year. Members enjoy the smaller, casual setting that provides the opportunity for greater networking. It also allows new faculty and doctoral students to get to know their "older" colleagues in a less formal setting. A special thanks to KPMG for their generous financial support and specifically Bernie Milano (bmilano@kpmg.com) and Gillian Spooner (gspooner@kpmg.com). Congratulations to Andy Cuccia and his committee for putting together an outstanding meeting. Andy and his committee did an excellent job exploring the intersection of tax and financial ac-



*Mark Higgins, ATA President*

counting, from both a research and teaching perspective as well as the role SOX plays in the life of today's tax professional. These topics were reinforced by our luncheon speaker Ms. Margaret Curry, Director of Tax for Dell Inc. I would also like to thank John Robinson and the Doctoral Consortium Committee who, with the help of KPMG, put on another excellent program. I would also like to acknowledge the support of Ernst & Young in providing travel funds for our doctoral students to attend the conference and Midyear meeting. Finally, I would like to thank Bryan Cloyd and the JATA Conference Committee for another outstanding JATA conference. In this letter I hope to update you on some happenings in the ATA of which you might not be aware. The long awaited revision of the AICPA's Model Tax Curriculum was endorsed by the

trustees. Many thanks go to Beth Kern who has been acting as our liaison with AICPA on this project. The ATA owes a special debt of gratitude to Garth Novack who along with May Quan, Kathy Casper of the AAA and the Concerns of New Faculty Committee created a directory of schools with Ph.D. programs in Accounting. This database has been a useful tool to the ATA and has proven to be a valuable resource to the AAA.

In addition to the efforts of Lorraine Wright and the membership committee, I put forth an initiative, at the AAA Spring Council Meeting that would allow the ATA to add non-accounting members to our organization without having the individual join the AAA. Under the proposal, our non-accounting colleagues, in law, finance, and economics could join the ATA section for a higher fee (yet to be determined) with the additional proceeds being shared by the ATA and the AAA. The additional fee would cover administrative costs borne by the AAA. While the proposal was not adopted by the Council, it was favorably received and the Council asked the AAA Executive Committee to provide additional information to the Council for its August meeting. Another item discussed by the trustees is how to create greater visibility for our journals. As Tom discussed in last year's President's Message we are still in the process of getting JATA

*(continued on page 2)*

## **President's Letter**

*(continued from page 1)*

included in SSCI. In addition, we are trying to determine how to get JLTR in the hands of more tax professors and professionals and we welcome your ideas. A final area that has received and will continue to receive attention is the Ph.D. shortage. While the shortage is evident in accounting it is particularly acute in the tax area. This shortage is having a ripple effect on the number of students pursuing tax careers. Using the information that many of you completed at the Midyear Meeting, Roby Sawyers, Shirley Dennis-Escoffier and myself are on a AICPA tax task force that is exploring ways to encourage students to choose tax as a career. As an organization we need to continue attracting more students to the tax profession and continue convincing our best students in masters of accounting programs to pursue a career in academia.

Throughout the year, our committees have been working hard on many initiatives and I would like to mention a few of them. Anne Christensen and her undergraduate curriculum committee worked on a survey which I hope you all had a chance to complete. A special thanks to Dick Larson and the survey development team at Ernst & Young for their assistance in reviewing the survey. The survey also was sent to accounting chairs through the APLG. The survey was designed to solicit

ideas and provide feedback on how accounting programs, in particular the area of tax, are meeting the challenges of assessment. As a result of this survey, we hope this fall to post the innovative assessment ideas that schools have developed so collectively we all benefit. Another survey that many of you completed on VITA Best Practices was conducted by the Pro Bono Task Force chaired by Dennis Schmidt. Over 60 people responded to the survey and the committee is in the process of analyzing the responses. I hope the committee will have an opportunity to present their findings at either a future Midyear Meeting or at next year's Annual Meeting. One final committee I would like to mention is the Annual Meeting committee chaired by Julie Camp. Julia, along with Vice-Chair Garth Novack, have put together an outstanding program for the Chicago meeting. I encourage you to visit the ATA website for more information on the tax portion of the annual meeting and the AAA website for information concerning other sessions.

Finally, I would be remiss if I did not acknowledge the time and effort that Amy Dunbar has devoted to making the ATA website an invaluable resource for our members. For the past three years, Amy has worked extensively to catalog a wide assortment of documents that offer a rich

history of the organization and provides an intuitional memory for this organization. I know that I have used the website extensively throughout my year as President and without it, my job would have been much more difficult. On behalf of the ATA, I would like to thank Amy for her three years of outstanding service as our webmaster. The good news is that our website is in the very capable hands of Zite Hutton, who has been working with Amy all year as Webmaster-elect. This will make for a seamless transition in the fall. Finally, I would like to thank you for providing me with the opportunity to serve as President of the ATA. This is a wonderful organization that continues to attract great people who work tirelessly promoting the values of the ATA. With Terry Shevlin becoming President in August and, with your approval, Shelley Rhoades-Catanach following Terry, I know that the ATA is in good hands for years to come. The success of this organization has always been its members and I hope you will continue to volunteer for the various committees. Terry is still looking for volunteers and I hope you will contact him. Remember you are the ATA. Again, thank you for the opportunity to serve as President and I hope to see you all this August at the Annual Meeting in Chicago.

### **Newsletter Deadline – Fall 2007 Issue**

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

The deadline for submitting information for the Fall 2007 edition of the ATA Newsletter will be posted on the ATA webpage at <http://aaahq.org/ata/index.htm>.

## MEET YOUR PRESIDENT FOR 2007–2008 INCOMING PRESIDENT TERRY SHEVLIN

This letter is the first of two letters I write as President of the ATA. I find this an imposing task—I have read prior President's letters of the ATA and of the AAA. Some of the letters are quiet impressive in the detailed knowledge of the workings and history of the organization while others are impressive in their scope and innovative thinking about "big picture" ideas. Unfortunately my letter falls into neither of these camps but thankfully will be relatively short. What is that old saying: if you have little to say, at least make sure you are concise.

I want to start by stating the obvious: I am honored to be serving as the ATA President. The list of past President's is an impressive "Who's Who of the ATA" organization and I have had the pleasure of knowing many of these individuals. The ATA is an organization of volunteers giving of their time, energies and ideas to share their interests in tax research and the teaching of tax. I will touch on some of these efforts below.

As you read this letter in the Spring/Summer newsletter, our annual meeting will be just a few weeks away. I am confident that the meeting will be a success especially the sessions organized by the ATA. I would like to thank the Annual Meeting Program committee chaired by Julia Brennan from University of Massachusetts Boston. This committee (of volunteers) organizes sessions, the luncheon, the business meeting (including our Blue Book) and selects papers, discussants and moderators. I would also like to congratulate all the award winners announced at the annual meeting—these awards reflect the breadth and quality of the activities of our membership (and which awards are chosen by ATA volunteers on the various committees).



*Terry Shevlin*

Plans for the Midyear Meeting to be held in Memphis on February 22 and 23, 2008 at the famous Peabody Hotel are well under way. I would also like to thank this year's committee chaired by Tim Rupert and KPMG and E&Y for their generous support of this event (both financially and through provision of speakers). The Midyear Meeting together with the Doctoral Consortium and the JATA Conference are major events for the ATA. I strongly encourage you to attend this conference and I look forward to seeing you in Memphis.

Part of my job before officially assuming the President's role at the Annual Meeting is to solicit volunteers and assign committee membership. I was not surprised at the level of responses I received which reflects positively on the willingness of ATA members to contribute their time and energy to serving the association. I thank everyone for volunteering.

For relative newcomers to the association and for other "oldies" like me, I highly recommend the ATA website <http://aaahq.org/ata/index.htm> (started I think by

Tom Omer, carried on and improved by Amy Dunbar and soon to be run by Zite Hutton) as a starting place to learn about the ATA and its many activities. This website contains a wealth of current and historical information (for example, past award winners, links to our publications and newsletter), links to teaching resources, and links to other useful websites.

Some of the challenges that have been identified in past president letters continue to be challenges—there are no short-term fixes for these problems. Our membership numbers continue to decline from above 1,000 members in the mid-nineties to around 800 members. I believe this decline largely reflects the decline in tax tenure track faculty rather than an increase in dissatisfaction with the ATA. Going forward, while we continue to work on trying to stabilize the decline in membership, the bigger picture is that many tenure track positions are being replaced by lecturer positions. While lecturers play a valuable role in educating students and can bring valuable experience to the classroom, lecturers generally do not have Ph.D. degrees and do not (nor are required at most universities) to contribute to the generation of new knowledge (especially that which I classify as basic research as opposed to applied research). Thus I am concerned that the tax field is a declining academic field within traditional business schools. However the solution is not easy—as I believe the problem is both a matter of supply and demand. On the supply side, the ATA Doctoral Consortium helps but is really targeted to those already pursuing their Ph.D. with at least a tangential interest in tax. As academics in the classroom I think we need to bring more of our research into

## 2008 Midyear Meeting Call for Papers — 2008 JATA Conference

The 14th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in Memphis, TN, on February 22–23, 2008. 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.

Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. 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, 2007.

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](mailto: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, 2007**. 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 web site. (<http://aaahq.org/pubs/author.htm>)

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

### Meet your President for 2007–2008

*Continued from page 3*

the classroom to let students know what we do outside class (no, we do not sit around making up more exercises for them) so that students see our excitement and passion for research and teaching. It also might not hurt to inform them of starting salaries because I think most people are uninformed about the economic payoffs. At the same time, these starting salaries are part of the demand side problem—Dean's evaluate the economics of hiring one tenure track person who will teach 3 or 4 classes compared to hiring two lecturers for the same or lower price who will teach up to 4 times the

load. It takes a Dean, especially at public schools, much foresight to fund the hiring of the tenure track person. This problem does not apply only to tax within the accounting field—I also observe it in the auditing field and to a lesser extent in the management accounting area (where here there is a major supply shortage). The AAA is working on the supply side aspects but I think the demand side is equally problematic.

Finally, I have espoused in previous writings elsewhere, that I believe tax researchers should not shy away from policy-related research and policy related activities. Indeed some of our members have been very active in this area

(with George Plesko and Lillian Mills being awarded the 2005 AAA Wildman Medal for their work on the revised Corporate M3 Schedule, and Gary McGill and Ed Outslay winning the 2005 ATA Tax Manuscript Award for their analysis of Enron's tax disclosures). Others have testified before Congress. I think these are important activities and I am working with Roby Sawyers to reorganize the ATA Tax Policy Committee structure so that we can be responsive to calls for comment on various tax issues.

In closing I wish you all a productive and successful year in the classroom and in your research activities.

# 2007 AAA ANNUAL MEETING – SCHEDULE OF EVENTS

## CHICAGO, ILLINOIS – AUGUST 5-8, 2007

**Monday, August 6, 2007 — 10:30am - 12:00pm**  
**ATA Section Business Meeting**

**Monday, August 6, 2007 — 12:15pm - 2:00pm**  
**American Taxation Association Section Luncheon (ticket required)**

**Speaker:** David Weisbach, Director, Olin Program in Law and Economics, The University of Chicago Law School

**Monday, August 6, 2007 — 2:15 pm - 3:45 pm**  
**Session Title: Taxes and Investment I**

**MODERATOR:** Nazik S. Roufaiel, SUNY at Empire State College

*Asymmetric Taxation of Gains and Losses and the Willingness to Invest.* Caren Sureth, University of Paderborn; Armin Voss, University of Magdeburg  
**DISCUSSANT:** Darlene A Pulliam, West Texas A&M University

*Taxes and Investment Opportunities: Valuing Permanently Reinvested Foreign Earnings* Lisa Bryant-Kutcher, David A. Guenther, Lisa Hersrud; University of Oregon

**DISCUSSANT:** Belinda Charlene Henderson, University of Arkansas

*A General Tax Paradox under Uncertainty and Low Growth-Interest Rate Differential.* Thomas Gries, Ulrich Prior, Caren Sureth; University of Paderborn  
**DISCUSSANT:** Richard C. Sansing, Dartmouth

### **ATA Research Forum Papers:**

*An Empirical Investigation on the Effect of Imputation Credits on the Remittance of Overseas Dividends.* Ming-Chin Chen, National Chengchi University  
*Exceptions to Code Requirements to Maintain Inventories: "How Many" and "What Kinds" of Businesses Benefit?* Robert E. Blatz Jr., University of Michigan, Dearborn

*Minimum Taxation by Taxing Wealth – Capital Budgeting and Business Strategy.* Caren Sureth, University of Paderborn; Ralf Maiterth, University of Hanover; Jens Mueller, University of Paderborn  
*The Change of Corporate Domicile, Tax Planning and Legal Environment.* Lawrence H. Bajor, Bowling Green State University

**Monday, August 6, 2007 — 4:30 pm - 6:00 pm**  
**Session Title: Taxes and Investment II**

**Moderator:** Stephen Gara, Drake University  
*Ex-Dividend-Day Price Behavior: An International Evidence.* J. Thomas Connelly, Chulalongkorn University; Larry Gorman, California Polytechnic State University; Piman Limpaphayom, Sasin Graduate Institute of Business Administration of Chulalongkorn University; Robert A. Weigand, Washburn University  
**DISCUSSANT:** Shane Heitzman, University of Rochester

*Alpha Fees with Beta Returns: An Analysis of Individual Investors Response to Disclosures of Taxes and Returns in 529 College Savings Plans.* Raquel M. Alexander, University of Kansas; Leann Luna, University of Tennessee-Knoxville  
**DISCUSSANT:** Tracy Noga, Bentley College  
*The Impact of Tax Uncertainty on Irreversible Investment.* Rainer Niemann, University of Graz  
**DISCUSSANT:** Shelley Rhoades-Catanach, Villanova University

**Monday, August 6, 2007 — 4:30pm - 6:00pm**  
**Session Title: Tax Policy and Reform**

**Moderator:** Garth Novak, Utah State University  
*Bonus Depreciation Incentives: The Impact on General Aviation Aircraft.* Karen C. Miller, Union University; J. Riley Shaw, University of Mississippi; Tonya K. Flesher, University of Mississippi  
**DISCUSSANT:** John McGowan, Saint Louis University

*Investor Response to a Reduction in the Dividend Tax Rate: Evidence for the Jobs & Growth Tax Relief Reconciliation Act of 2003.* Teresa Ann Lightner, Texas Tech University; Michael Morrow, Texas Tech University; Robert Ricketts, Texas Tech University; Mark Riley, Northern Illinois University  
**DISCUSSANT:** Wayne Counts, The University of Texas of the Permian Basin

*Did Debt Constraints Influence U.S. Multinationals' Repatriations and Repayment of Debt with their Holiday Cash?* Susan M. Albring, University of South Florida; Lillian F. Mills, The University of Texas at Austin; Kaye J. Newberry, University of Houston  
**DISCUSSANT:** Thomas Schultz, Miami University

**Monday, August 6, 2007 — 4:30 pm - 6:00 pm**  
**Session Title: Tax Policy and Practice**

**MODERATOR:** Stacy R. Wade, Western Kentucky University

*A Split Develops in the Circuit Courts Over Whether or Not Early Retirement Payments Made to Tenured Faculty are subject to FICA Taxes.* Mark Aquilio, St Johns University

**DISCUSSANT:** Brigitte Muehlmann, Suffolk University

*Navigating the Schedule M-3 Compliance Maze.* John O. Everett, Virginia Commonwealth University; Cherie J. Hennig, Florida International University; William A Raabe, University of Ohio  
**DISCUSSANT:** A. Blair Staley, Bloomsburg University of Pennsylvania

*Regional Diffusion Theory and the Adoption of Anti-PIC Statutes.* Amy M. Hageman, Sean Robb, University of Central Florida  
**DISCUSSANT:** Mary Ann Hofmann, Appalachian State University

(continued on page 6)

## 2007 AAA Annual Meeting – Schedule of Events

(continued from page 5)

### **Tuesday, August 7, 2007 — 10:30am – 12:00 pm New Scholar Sessions**

*A Re-examination of Ex-Dividend Day Price Movements: evidence from ADR Market*

Bi-Huei Tsa, National Chiao Tung University;  
Shing-Yang Hu, National Taiwan University;  
Shu-Hsing Li, National Taiwan University

*Pre-tax Versus After-tax Earnings: Do Appearances Matter?* Leslie A. Robinson, Dartmouth College

*The Spread of Aggressive Corporate Tax Reporting: A Detailed Examination of the Corporate-Owned Life Insurance Shelter* Jennifer L. Brown, Arizona State University

### **Tuesday, August 7, 2007 — 10:30 am – 12:00 pm**

#### **Session Title: International Issues in Taxation**

MODERATOR: Thomas D. Schultz, Miami University

*Taxation of International Investment and Accounting Valuation.* Anja De Waegenaere, Tilburg University;  
Richard C. Sansing, Dartmouth College and Tilburg University

DISCUSSANT: Nazik Roufaiel, SUNY at Empire State College

*Finding a New Tax Base for German Companies after the Abolishment of the One-Book System*

Deborah Knirsch, Otto Beisheim School of Management Vallendar

DISCUSSANT: Darlene Pulliam, West Texas A&M University

*The Impact of Tax Reform on Corporate Capital Investment: Evidence from Australian Panel Data.*

Grant Richardson, City University Hong Kong;  
Roman Lanis, University of Technology

DISCUSSANT: Warren Bostrom, College of St. Benedict/ St. Johns University

### **Tuesday, August 7, 2007 — 2:15 pm – 3:45 pm**

#### **Panel Session: The Overlap of Accounting, Auditing, and Taxation Disclosure and Compliance Issues: How Increased Transparency is Affecting Corporate Reporting**

MODERATOR: Cherie J. Hennig, Florida International University

PANELISTS: Galand Brunson, Director Tax Services; J. Ralph Byington, University of South Carolina; Richard G. Larsen, Global director of Tax Risk Services, Ernst & Young; Harve M. Lewis, Senior Manager, National Tax Practice, KPMG

### **Tuesday, August 7, 2007 — 2:15 pm-3:45 pm**

#### **Session Title: Corporate Taxation**

MODERATOR: Raquel M. Alexander, University of Kansas

*A Study of Early and Later Compliers with Section 162(m): Different Firms with Different Motivations?*

Peter D. Woodlock, Youngstown State University  
DISCUSSANT: Gerald Weinstein, John Carroll University

*Shareholder Taxes and Corporate Philanthropy.*

Dharmika Dharmapala, University of Connecticut & University of Michigan; Sanjay Gupta, Michigan State University

DISCUSSANT: Kirsten Cook, Texas A&M University

*Income Tax Momentum.* Jacob K. Thomas, Frank X.

Zhang, Yale School of Management;  
DISCUSSANT: David Weber, University of Connecticut

### **Tuesday, August 7, 2007 — 2:15 pm – 3:45 pm**

#### **Session Title: Book-Tax Differences and Financial Disclosures**

MODERATOR: Sean T. McGuire, University of Georgia

*Do Firms Eat Their Cookies Before FIN 48 Reveals the Cookie Jar?* Jennifer Blouin, University of Pennsylvania; Christi Gleason, University of Iowa;

Lillian Mills, The University of Texas at Austin; Stephanie Sikes, The University of Texas at Austin

DISCUSSANT: Janet Tillinger, Texas A&M Corpus Christi

*Do Firms Use Tax Cushion Reversals to Meet Earnings Targets.* Sanjay Gupta, Michigan State University;

Rick Laux, Arizona State University

DISCUSSANT: Belinda Charlene Henderson, University of Arkansas

*Taxable Income as a Performance Measure: The Effects of Tax Planning and Earnings Quality.*

Benjamin C. Ayers, University of Georgia; John (Xuefeng) Jiang, Michigan State University; Stacie K. Laplante, University of Georgia

DISCUSSANT: Kelly McKillop, University of Massachusetts

### **Tuesday, August 7, 2007 — 4:30 pm – 6:00 pm**

#### **Session Title: Behavioral Research in Taxation**

Moderator: David Hulse, University of Kentucky

*Information Quantity and Order in Students' Tax*

*Research Judgments.* Alexander M. G. Gelardi,

University of St. Thomas

DISCUSSANT: Jennifer Kahle, University of South Florida

*The Gap Between What Taxpayers Want and What Tax Preparers Think They Want.* Teresa Stephenson,

University of Wyoming

DISCUSSANT: Raquel M. Alexander, University of Kansas

*An Experimental Investigation of Tax Professionals' Ethical Environments.* Donna D. Bobek, University of Central Florida; Robin R. Radtke, Florida Atlantic University

DISCUSSANT: Bambi Hora, University of Central Oklahoma

(continued on page 7)

# Final Report of the ATA Nominations Committee

## ATA NOMINEES FOR OFFICE – 2007

President-elect:	Shelley Rhoades
Vice President-elect:	Marty Wartick
Secretary (extend term one more year):	Suzanne Luttmann
Treasurer:	Hughlene Burton
Trustees:	Dick Larson Diane Falsetta- Jennifer Blouin
Publications Committee:	George Plesko Michelle Hanlon

### 2007 AAA Annual Meeting — Schedule of Events

(continued from page 6)

**Tuesday, August 7, 2007 — 4:30 pm - 6:00 pm**

**Session Title: Book-Tax Differences**

MODERATOR: Tracy Noga, Bentley College  
*Credit Ratings and Taxes: The Effect of Book/Tax Differences on Ratings Changes.* Benjamin C. Ayers, Stacie K. Laplante, Sean T. McGuire, University of Georgia

DISCUSSANT: Michelle Hanlon, University of Michigan

*Book-Tax Differences and Tax Noncompliance: Evidence from a Transitional Economy.* K. Hung Chan, Kenny Z. Lin, Phyllis L. Mo, Lingnan University

DISCUSSANT: Charlie Yuan, Florida International University

*The Impact of Managing the Tax Function as a Profit Center on the Book-Tax Gap.* John R. Robinson, The University of Texas at Austin, Stephanie A. Sikes, The University of Texas at Austin, Connie D. Weaver, Texas A&M University

DISCUSSANT: Lisa Hersrud, University of Oregon

**Wednesday, August 8, 2007 — 10:30 am - 12:00 pm**

**Session Title: Capital Gains and Taxes**

MODERATOR: Gerald P. Weinstein, John Carroll University  
*Capital Gains Taxes and IPO Underpricing.* Katrina Ellis, University of California Davis; Oliver Zhen Li, University of Notre Dame; John R. Robinson, The University of Texas at Austin

DISCUSSANT: Leslie Robinson, Tuck School of Business at Dartmouth

*Omitted Variable Bias in Time Series Estimates of Capital Gains Realizations.* George Plesko, University of Connecticut

DISCUSSANT: Thomas Omer, Texas A&M University

*Capital Gains Taxes, Pricing Spreads and Arbitrage: Evidence from Cross-Listed Firms in the U.S.* Jennifer Blouin, University of Pennsylvania; Luzi Hail, University of Pennsylvania; Michelle Higgins Yetman, University of California, Davis

DISCUSSANT: William Moser, University of Missouri-Columbia

## 2007 MIDYEAR MEETING REPORT

San Antonio hosted the ATA 2007 Midyear Meeting and JATA Conference this February. The program's array of research, teaching, and professional development sessions, along with wonderful speakers, made it difficult for the attendees to decide which session to attend. For those of you who could not attend, many of the presenters have graciously provided their material in electronic format. To view the material from the meeting go to the new ATA web page and click on 2007 ATA Mid-Year Meeting.

The third annual KPMG / ATA Doctoral Consortium was held on Thursday before the ATA meeting with 30 doctoral students participating. John Robinson, Program Chair, and his committee did a great job getting presenters that provided a wonderful experience for the students. Many thanks to KPMG for funding this important initiative, and to Malana Konkle and Gillian Spooner of the KPMG Foundation for attending and welcoming the students.

The Midyear meeting focused on the intersection of tax with other areas of accounting. It kicked-off with two CPE sessions on Friday morning. KPMG instructors once again provided their expertise for these sessions. Brian Simpson, Tax Director in the KPMG Dallas office, first led a discussion on FAS No. 109. Rebecca Godkin, Managing Director in the KPMG Denver office on rotation in the Department of Professional Practice, followed with a discussion of new developments regarding the financial reporting of uncertain tax positions. Also on Friday morning, the JATA Conference began with two papers being presented and discussed.

At lunch, Jennifer Kahle (University of South Florida), Chair of the New Faculty Concerns Committee, introduced the Ph.D. students and new faculty members. Many of the students received travel funds to attend the meeting thanks to the generous support of Ernst & Young.

Following lunch, the JATA Con-

ference concluded with the presentation and discussion of two more papers. Four legal scholarship papers were presented in the concurrent Legal Scholarship session. A panel discussion on the evolving roles and responsibilities of both tax and audit professionals, and the skills required of each, followed the break. The panelists were Jeri Calle and Scott Stelk, both members of KPMG's Core Audit Quality Review Program, and Bill Jackson, a KPMG Tax Partner.

Saturday morning began with two concurrent sessions. The first was a panel session in which Karen Anderson and Gina Sewell, Tax VPs of SourceCorp, Inc. and Devon Energy respectively, discussed life in today's corporate tax department in the face of SOX 404, FIN 48, and other recent developments. The second featured C. Bryan Cloyd (Virginia Tech University) and Connie Weaver (Texas A&M University) presenting "Engaging Students in the Politics of Tax Policy: The Tax Equity Survey Project, the winner of the most recent ATA/Deloitte Teaching Innovation Award. Those sessions were followed by another set of concurrent sessions. In one, Michelle Hanlon (University of Michigan), Lill Mills (University of Texas) and George Plesko (University of Connecticut) discussed research incorporating the intersection of tax with financial reporting and auditing. In the companion session, Kevin Misiewicz (Notre Dame), Jim Seida (Notre Dame) and Jane Baldwin (Baylor) discussed how they integrate tax and other accounting topics in their classes.

Our luncheon speaker on Saturday was Ms. Margaret Curry, Director of Tax for Dell, Inc. She





## 2007 MIDYEAR MEETING REPORT

(continued from page 8)



discussed the challenges currently facing new and senior tax professionals, including changing roles and responsibilities and ethical dilemmas, and how these might be integrated in the curriculum.

In one of the concurrent sessions immediately following lunch, Gary McGill (University of Florida), Ed Outsley (Michigan State University), and John Phillips (University of Connecticut) demonstrated different approaches they have used to incorporate FAS 109 into their tax classes. In the second, Linda Krull (University of Texas), Richard Sansing (Dartmouth College) and David Harris (Syracuse University) used their research to highlight the importance of triangulating research findings.

The meeting concluded with two final concurrent sessions. One session featured the research of new faculty and Ph.D. students. In the other, Bill Raabe (Ohio State University), Sally Jones (University of Virginia), and Zite Hutton (Western Washington University) discussed when and how to effectively use cases in the classroom, where to find cases, and how to develop them.

I would like to thank the 2007 ATA Midyear Meeting Program

Committee for the tremendous amount of time and effort they put into the program. The committee consisted of Susan Anderson (North Carolina A&T), T.J. Atwood (North Texas), Terry Crain (Oklahoma), Charlene Henderson (Arkansas), Lynn Jones (North Florida), Kim Key (Auburn), Bill Kulsrud (Indiana-Indianapolis), Teresa Lightner (Texas Tech), Tracy Noga (Bentley), Nathan Oestreich (San Diego State), John Phillips (Connecticut), Susan Porter (Massachusetts Amherst), Kathleen Sinning (Western Michigan), Pamela Smith (The University of Texas at San Antonio), Teresa Stephenson (Wyoming), Janet Trewin (University of Nebraska at Kearney), and John Wilguess (Oklahoma State). They did a tremendous job in putting to-

gether the program and getting the wonderful guest speakers. In addition, the following individuals were invaluable to the success of the program: Bryan Cloyd (Virginia Tech), Shirley Dennis-Escoffier (Miami), Ellen Glazerman (Ernst & Young), Jim Seida (Notre Dame), Gillian Spooner (KPMG) and Mark Higgins (Rhode Island). And as always, a special thanks to the ATA's "honorary meeting coordinator" Marty Escoffier (Florida International University). Finally, the ATA is very grateful for the KPMG funding that supports our midyear meeting. We could not host the meeting without KPMG's help!

The 2008 ATA Mid-year Meeting and JATA Conference will be held at the Peabody Hotel in Memphis, Tennessee on February 22-23, 2008. Mark your calendars!



# ATA COMMITTEE CONTRIBUTIONS

## Incorporating the Usual (and Some Unusual) Ethics Cases in the Undergraduate Course

### Teaching Resources Committee

(John Everett, Sandra Byrd, Caroline Craig, Stephen Gara, Bambi Hora, Frances McNair, and Linda Nelsestuen)

Finding time to incorporate ethical considerations in an undergraduate tax course is often a daunting task. Here are ten ethics cases (and one bonus case) that may be assigned as out-of-class research assignments throughout the semester, with optional class discussion as time permits. Each assignment has relevant authority listed, so that the student is essentially trying to apply the guidance to the set of facts. Some cases are more or less clear-cut, and others are not. These ten cases review common ethical dilemmas likely to be faced in contemporary tax practice.

The only research resource the student needs is the AICPA webpage, which has links to the following four primary sources of authority:

- **AICPA Code of Professional Ethics** (at <http://tax.aicpa.org>, click on *Code of Professional Conduct* link on the page)
- **AICPA Statements on Standards for Tax Services** (at <http://tax.aicpa.org>, click on *Statements on Standards for Tax Services* link on the page)
- **Circular 230 Regulations** (at <http://tax.aicpa.org>, click on *Circular 230 Resources* link on the page)
- **Sarbanes-Oxley Act of 2002** (at <http://thecaq.aicpa.org>, click on the *Resources* tab, then click on the *Sarbanes-Oxley* link)

**Case 1 – Resolving Unanswered Questions (*Statements on Standards for Tax Services No. 2*)** – Susan Beale prepared the federal income tax return of Abby Coffman last year. This return included \$121,000 of dividend income on Intel stock. This year, Abby is not reporting any dividend income in the preliminary information furnished to Susan. Susan knows that Intel did not suspend dividend payments this year. What are Susan’s ethical obligations at this point in time?

**Comments** – All ethical guidance stresses the need to do due diligence, and to make additional inquiries when other documentation is insufficient. Susan should follow up with Abby and ask about the lack of dividend income on the return. Even if Abby no longer owns the stock, its disposition may have resulted in capital gain or some other form of recognition. Susan should not sign the return until the issue is resolved.

**Case 2 – Use of Estimates and Unanswered Questions (*Statements on Standards for Tax Services No. 2 and No. 4*)** – Sam Walton is preparing the federal income tax return of Bill and Barbara Allen, when he notices that their vacation condominium at Virginia Beach was rented for 210 days, and that their personal usage for the year was 28 days. Sam asks Bill for more details, as the Sec. 280A limitations on losses would apply since personal days exceeded 10% of the rental days. Bill responds that, oh yes, he forgot to mention that 8 of those personal days were actually days that Bill went down and painted the condominium, replaced some furniture and appliances, and did other repairs. Bill can furnish the dates and receipts for the paint and appliances. The Regulations provide that legitimate repair days (2/3’s of the day spent on maintenance, etc.) do not count as personal days under the Sec. 280A rules. What are Sam’s ethical obligations at this point?

**Comments** – Based on the facts as presented, especially given that the client suddenly “remembered” the repair days, it appears that the information is somewhat incomplete and inconsistent. As a result, Sam should probably not rely on the client’s assertion without further investigation. The receipts for paint and appliances are not sufficient proof of the effort required for a repair day. Sam should explain the law to the clients, and make reasonable inquiries, including examining prior returns for tax treatment of the vacation home. One important question is whether other family members accompanied Bill on the repair days.

**Case 3 – Records Retention (*Code of Ethics, Rule 501, and Circular 230, §10.28*)** – For ten years, Macon Corporation was a client of XY Accounting. Macon decided to change to another accounting firm, and demands that XY provide copies of all of its records to their new accounting firm, Tax Easy. Macon has not yet paid XY for preparing last year’s tax returns. What are XY’s obligations in this matter?

**Comments** – According to the Code of Ethics, the records should not be retained. And in some states, holding records hostage for fees may be a violation of State Board rules. But Circular 230 takes a more lenient view, particularly when fees are unpaid. Actual

(continued on page 11)

## **ATA Committee Contributions — Ethics Cases**

*(continued from page 10)*

client records should probably be returned to avoid adding fuel to the fire. But work papers prepared by the accountant in a completed engagement may possibly be withheld until payment is made. However, it is worth noting that some State Boards of Accountancy have expanded the definition of client records to include selected work papers.

**Case 4 – Substantial Authority (*Statements on Standards for Tax Services No. 1, and Circular 230, §10.34*)** – Pamela Thompson is preparing a tax return for a client that includes a vacation rental home which is not subject to the Sec. 280A limitations because the personal usage (32 days) was less than 10% of the 333 days the property was rented. Pamela would like to deduct the interest expense on the vacation home related to the 32 personal days, but she is concerned that since the home is treated as a rental property under Sec. 280A, the interest related to personal days is nondeductible consumer interest. Her research uncovers 8 articles in professional journals that conclude such amounts are personal interest, and one article concluding that such amounts are investment interest. The Code, Regulations, and court cases are silent on this particular issue, although the editors of one tax service conclude that it is personal interest. Could Pamela take the position that the interest is investment interest, relying on the one article?

**Comments** – The fact that primary tax authority is silent on an issue does not provide justification for using just any source. Although the Tax Standards do mention using authority such as well-written articles, this is minor secondary authority, and is not “substantial authority” for purposes of avoiding penalties.

**Case 5 – Reliance on the Work of Others (*Circular 230, §10.22 - §10.24*)** – Tom Morrow is assisting a client in evaluating a proposed equipment leasing transaction in which the estimated residual value of the equipment at the end of the lease term is critical to determining the tax consequences of the lease. The broker arranging the lease transaction has prepared a detailed analysis that sets out an explicit assumption concerning the equipment’s estimated residual value which would be favorable to Tom’s client. May Tom rely on the broker’s computations in determining the tax consequences of the lease for his client?

**Comment** – Tom may rely on the work product of another person, if he believes that reasonable care was used in preparing the final figures. However, the broker in this case is not entirely at arm’s length, since the broker has a personal motivation to close

the lease deal. The essential question is whether or not this fact may have influenced his or her valuation of the residual value.

**Case 6 – Conflict of Interest (*Code of Professional Ethics, Rule 102, and Circular 230, §10.29*)** – Seth Adams had prepared the tax returns of Jim and Judy Hethcox for over 15 years. Two years ago, only Jim showed up for the interview, informing Seth that he and Judy had separated and were planning to divorce. Jim and Judy had discussed their tax situation, and Judy had agreed to file a joint return if that option saved the most taxes. Judy had forwarded all of her tax information to Jim for this purpose. Seth computes the tax liability both ways, and determines that a joint return would save taxes, so such a return was filed. Jim and Judy divorced shortly thereafter. Two years later, Jim comes to Seth’s office, with a notice of audit for that joint return, and a quick review by Seth indicates that the problem is \$9,000 of unreported miscellaneous income earned by Judy (apparently also subject to the self-employment tax as well). Interest and penalties are also proposed. Can Seth represent Jim in this matter?

**Comment** – Seth’s mistake was agreeing to represent both taxpayers after the divorce. Even if he had obtained written consents from both spouses regarding the possible conflict of interest, he should have told them at the time that he would be unable to represent either one of them if a controversy arose. He has a duty of loyalty to each client, and the current situation is a no-win one for him. To help Jim at this stage would violate his fiduciary responsibility to Judy. The best of the bad choices facing Seth is probably to withdraw from both clients.

**Case 7 – Confidentiality (*Code of Professional Ethics, Rule 301*)** – Tom Hayden’s client Edward Yost has just sold an office building, and asks Tom about the feasibility of having a cost segregation study performed after the fact of the sale as a means of generating substantial depreciation tax savings on an amended return. (Such a post-sale opportunity was recently publicized in IRS guidance.) Shortly after talking to Edward, Gina Venn, an accountant in the Centerville office of Tom’s regional firm (300 miles away) calls Tom to mention that Wills Be Done, an S-Corporation client of hers owned 100% by Millicent Wills, had just completed a cost-segregation study on a new building that they purchased for their business. Millicent had asked Gina to review the cost segregation study and the computations, and in the review Gina discovered that the seller was actually Tom’s client, Edward Yost! In passing, Gina mentioned that fact to Millicent Wills, who said, half jokingly,

*(continued on page 12)*

## **ATA Committee Contributions — Ethics Cases**

*(continued from page 11)*

“Wonder if they will pay for this information? It might help offset the highway-robbery cost that the consulting firm charged us.” Nothing else was said, but Gina made a point of telling you that she has the details of the study in her file. What are the ethical considerations with regard to this information?

**Comment** – Obviously, asking Gina directly for details would violate client confidentiality, under both the Code of Professional Conduct and Circular 230, even though technically there is only one accounting “firm.” What about passing along the offer to Edward? In some respects, this may be a conflict of interest, even if there is just one firm, although the two taxpayers’ interests are not adverse. If the perception is that there are really two “firms,” then confidentiality would demand that Millicent waive the confidentiality of the information in writing before such an offer is made.

### **Case 8 – Covered Opinion (Circular 230, §10.35)**

Sue Clark is preparing the tax return of Al and Marge Woods. Al and Marge were surprised with a “home makeover” in September of last year by the URS Network. Much to their chagrin, they discovered that URS sent them a Form 1099 for the value of the makeover of \$300,000, since the IRS contends that such makeovers are income. But Sue sees a possible way out of this: Could Al and Marge claim that the value of the makeover was actually rent paid by URS and its subsidiary construction company to use their home for the 12 days of the makeover, since Al and Marge lived in a hotel this time? If so, the §280A vacation home rules would apply, and none of the \$300,000 would be taxable, since the rental period was less than 15 days (the de minimis rule).

Sue researches the issue thoroughly, and can find no authority that would disqualify such a strategy, other than a form versus substance stance by the IRS. Sue mentions this possibility to a Vice-President at URS, and he is all excited about the idea. He mentions that it would be of interest to prior winners and all future winners, and he would like to publicize this and refer winners to Sue for a fee. Do you foresee any problems with this arrangement?

**Comment** – Obviously, this is a marketed opinion under Circular 230, promoted by the VP and having a significant tax avoidance purpose. The opinion will be subject to enhanced disclosure requirements, including the fee arrangement, and an advisory for the taxpayer to seek independent tax advice. The plan is full of risks, especially since there appears to be no direct tax authority. Given this background, the plan may be a “listed transaction” candidate!

### **Case 9 – Contemporaneous and Prohibited Services (Sarbanes Oxley – Sec. 201)**

– During 2006, Tower Corporation hires XYZ, a registered public accounting firm, to provide a valuation study in connection with a contribution of real property to a charity. At that time, XYZ was not the auditor of Tower Corporation, but in January, 2007, Tower hires XYZ as its auditor. Are there any problems with XYZ performing audits of Tower Corporation’s records?

**Comment** – Tower may not be prohibited from auditing the 2007 statements, unless the valuation has a significant impact on those statements. But what about auditing the 2006 statements? Although Sarbanes-Oxley prohibits offering certain services “contemporaneously” with the audit, one interpretation of this rule could be that the firm is auditing its own work, even though it was completed one year before the audit.

### **Case 10 – Pre-approval of Services and Commission Arrangements (Sarbanes-Oxley, §202, and Code of Ethics, Rule 503)**

– After wading through the Sarbanes-Oxley Act and trying to comply with the independence and pre-approval provisions, ABC Accounting Firm has decided to avoid potential pricing study engagements, a firm specialty, with any firm that they audit. XYZ Accounting, another firm in town, offers the same pricing service and has made the tentative decision to avoid pre-approval and independence questions as well. When ABC learned of XYZ’s decision, they proposed to XYZ that they would recommend XYZ to their audit clients who wanted pricing studies, if XYZ would in turn recommend ABC to XYZ’s audit clients who wanted such studies. In this case, both firms would be independent (neither does the audit) and a pre-approval process would not be required. At the end of the year, the firm that had performed more engagements under the referral agreement would pay the other firm \$15,000 per excess engagement, so that the net result would be roughly equivalent to each firm servicing its own clients. Do you foresee problems with this?

**Comment** – In a word: yes! The arrangement between ABC and XYZ would appear to be a commission/referral fee agreement, which would violate the Code rule and certain provisions of Circular 230 as well. And since the problem implied that the proposal was designed to be an “end around” to the Sarbanes-Oxley requirement for pre-approval, such an arrangement would violate the independence provisions of that act. To have any chance of passing muster, the arrangement must be strictly informal, and no “adjustment fee” should be included.

*(continued on page 13)*

## ATA Committee Contributions — Ethics Cases

(continued from page 12)

**Bonus Case - Foregoing Deductions to Increase the Earned Income Credit (for reference, see article citation below)** - Jane Adams, a local CPA, is supervising a session of the VITA tax preparation program for volunteers from a local university. One of the students notes that a taxpayer with \$14,000 of Schedule C gross income and \$6,000 of legitimate business expenses wants to forego reporting \$4,000 of the expenses so that he will receive a larger earned income credit, since up to a point the credit increases faster than the self-employment tax. The student has verified that the total refund to the taxpayer, even after considering the additional self-employment tax, would increase from approximately \$3,000 to \$4,000, due to the refund feature of the earned income credit. The student asks if it is ethical to elect not to report all of one's expenses. How should Jane respond?

**Comment** - In *New Colonial Ice Co. v. Helvering*, 292 US 435, the U.S. Supreme Court noted that deductions are "... matters of legislative grace." Thus,

taxpayers are allowed, but not required, to report deductions. The question of whether or not this is ethical is an interesting one, and there appear to be no firm answers, although a couple of old IRS rulings seem to require reporting deductions in very limited fact situations involving the self-employment tax.. Congress designed this credit as a subsidy to encourage low-income taxpayers to earn more, and should a taxpayer be penalized just because he or she reports the same gross receipts but more deductions than another taxpayer? An instructor may choose to refer students to the following article for background on this issue: Joseph D. Beams and W. Eugene Seago, "Why Some Taxpayers Benefit from Not Claiming Deductions," *Taxes-The Tax Magazine* (May, 2006), pp. 43-48.

These eleven cases only touch the surface of the myriad ethical dilemmas that tax professionals face every day. Nonetheless, the overview provided by these cases does reinforce the notion that, just as is in every-day life, sometimes the facts and numbers will just not double-rule.

## 2006-2007 Board of Trustees



Front, left to right: Nancy Nichols, Fran Ayres, Mark Higgins, Tim Rupert. Back, left to right: Susan Porter, Andy Cuccia, Suzanne Luttman, John Phillips, Tom Omer, Terry Shevlin, Richard Larsen

# MINUTES OF THE ATA BUSINESS MEETING

August 7, 2006 — Washington, D.C.

1. ATA President Tom Omer called the meeting to order at 10:15 a.m. Tom welcomed the membership to Washington, D.C. and thanked Susan Albring, chair of the Annual Meeting Program Committee, and her committee for their work in setting up the program at the annual meeting for the ATA. Tom also thanked Fran Ayres, chair of the Annual Meeting for the AAA, for her work on the annual meeting as well.
2. Tom recognized Gene Seago as the originating editor of *JLTR*. The membership expressed their appreciation and Tom presented him with a plaque commemorating his contributions to the association as the editor of the journal.
3. Bryan Cloyd presented the report for *JATA* (the report was also published on p. 15 of the bluebook for the annual meeting). Bryan indicated that it was an active year for the journal. Submissions to the journal, including submission to the *JATA* conference, had increased to 69 total manuscripts. Bryan noted that he appreciates the membership choosing to let *JATA* consider their work. He indicated that the spring 2006 edition is delayed but will be coming out soon, and he expects future issues to be distributed on schedule. He also announced that the association will not publish a supplemental issue to *JATA* for the conference. Instead, the papers will be incorporated into regular issues. This change will allow more time for papers to develop so that the quality will remain high for the journal. October 1 is the submission deadline for the 2007 conference, and papers can be submitted to [jata@vt.edu](mailto:jata@vt.edu). Bryan also indicated that he would be announcing the winners of the best paper and discussant from the conference at the ATA luncheon. This is a tradition that will continue for the 2007 conference. However, he also noted that because the conference issue will be folded into regular journal, he is transforming the best paper award into an award for the journal overall. Finally, Bryan thanked the referees and ad hoc reviewers and ad hoc editors who devote such a great deal of time and energy for the journal. He indicated that last year, 18 members of the editorial board and 40 ad hoc reviewers played some part in evaluating papers. He concluded by giving special recognition for the members of the editorial board who will be concluding their term: Raquel Alexander, Michelle Hanlon, Kathy Krawczyk, Linda Krull and Ira Weiss.
4. Gene presented the report for *JLTR*. Gene thanked the reviewers for the journal and thanked those who submitted papers.
5. Tim Rupert, Secretary, presented the minutes of the ATA business meeting during the 2005 annual meeting in San Francisco. Bob Halperin moved that the minutes be accepted; Jon Davis seconded the motion, and it was unanimously approved by the membership.
6. Nancy Nichols, Treasurer, presented the Treasurer's report for the ATA. Nancy noted that the budget is on target for dues and that membership numbers are up slightly. The association is awaiting contributions from KPMG and E&Y related to the midyear meeting, but the contributed amount will be less than the budgeted amount by \$9,000 because of the decision to stop publishing a separate conference issue of *JATA*. However, Nancy noted that the reduced level of expenses with the elimination of the conference issue is in line with the income of the association. Nancy expects the association to have an additional cash balance at the end of year.
7. Mark Higgins, President-elect, presented the association's budget for next year, and noted that as in previous years, the budget was designed to be balanced. Shelley Rhoades-Catanach moved that the budget be approved, Bob Halperin seconded the motion, and the membership unanimously approved the motion.
8. The various standing committees for the ATA then began presenting their reports. Carolyn Strobel indicated that the Accreditation and Curriculum Committee had no report.
9. Susan Albring presented the report for the Annual Meeting Program Committee. She thanked her committee for their hard work and noted that they received 33 submissions for the research sessions. The ATA was allocated eight sessions for the annual meeting, so they accepted 24 papers and one paper for the forum session. The sessions sponsored by the ATA are located on pages 2-6 of the bluebook.
10. Allen Ford, chair of the ATA/Deloitte Teaching Innovation Award Committee, indicated that the committee reviewed submissions for the award and that the winner will be announced at the luncheon.
11. Brian Spilker reported that the ATA/PwC Doctoral Dissertation Award Committee received three quality submissions for the annual award and that the winner will be announced at the luncheon.
12. Mary Margaret Frank, chair of the ATA Manuscript Award Committee, announced that the committee had chosen a winner for the annual award and will announce the winner at the luncheon.
13. Dick Weber, chair of the Awards Committee, also announced that winners of the ATA awards would be announced at the luncheon.
14. Garth Novack, chair of the Concerns of New Faculty Committee, reported that the committee arranged for a breakfast for new faculty at the

(continued on page 15)

## Minutes of the ATA Business Meeting

(continued from page 14)

- midyear meeting, but that the breakfast was sparsely attended so the committee is looking for alternatives. The committee also updated the email list for new faculty.
15. No one from the Graduate Tax Education was present to report to the membership.
  16. Bill Kulsrud, chair of the Legal Research Committee, noted that the committee received seven submissions for the session at the midyear meeting. He thanked the members of this committee and encouraged the membership to submit to next year's midyear meeting.
  17. Mark Higgins, chair of the Long-range Planning Task Force, reported that the task force looked at the shortage of Ph.D. students as well as membership issues.
  18. No one from the Membership Committee was present to report on the committee's activities.
  19. Shelley Rhoades-Catanach, chair of the Midyear Meeting Program Committee, thanked her committee for planning and executing the meeting. She noted that the final report for the meeting is in the ATA newsletter for those wanting additional information.
  20. Anne Christensen reported for the Midyear Logistical Issues Task Force. She first asked that we keep Shirley and Marty in our thoughts as Marty recuperates from surgery. She said the task force was continuing to work to try to make the midyear meeting easier to plan. The task force created a standard RFP for hotels and they are also working on another site selection survey. Anne also announced that she and Sharon Lassar are trying to get people to submit their syllabi for undergraduate and graduate courses, so that they can be included on the ATA website.
  21. Mark Higgins, chair of the Midyear Meeting Site Selection committee, reported that the midyear meeting for 2008 would tentatively be held in Memphis with New Orleans as a back up. For 2009, the committee was recommending Orlando or Salt Lake City.
  22. Ed Outslay reported that the Pro Bono Tax Services Task Force continued to monitor what the IRS is doing for VITA sites during the year.
  23. Andy Cuccia, chair of the Publications Committee, reported that the committee was implementing a new annual *JATA* outstanding manuscript award, with the hope that it would attract more and higher quality papers and provide an additional benefit to members who submit to the journal.
  24. Tracy Noga, chair of the Regional Programs Committee, thanked the regional coordinators for their work during the year. Overall, 32 papers were submitted to regional meetings. Twenty-eight of the papers were accepted for presentation and several panel sessions were held.
  25. Jim Sieda, chair of the Research Resources and Methodologies Committee, reported that the committee developed a research session for the midyear meeting. In addition, the committee received 10 to 11 submissions for the New Faculty and Doctoral Student session at the midyear meeting.
  26. Cherie Henning, chair of the Tax Policy Research Oversight Committee, indicated that the charge of the oversight committee is to provide a platform for others to submit proposals for review so that the ATA can take a position on various tax issues. She noted that the oversight committee did not receive any policy positions from the subcommittees this year, but she would encourage the subcommittees to follow through for next year. This is an important element for the ATA to gain additional visibility. She also asked that for anyone wishing to comment on the Schedule M-3, their comments should be sent to the ATA rather than directly so that the ATA will be recognized for its members' contributions to this discussion.
  27. Kevin Misciewicz, reporting for the Teaching Resources Committee, announced that the case exchange was established and currently included 17 cases. The committee also submitted a column for the spring newsletter on assessing competencies under the AICPA core competencies. The committee is also sponsoring a session at the upcoming 2007 midyear meeting related to incorporating tax issues throughout the curriculum.
  28. The Technology Committee has been busy working on the ATA website. Members should look at the website to see the newest updates.
  29. Andy Cuccia announced that the 2007 Midyear Meeting will be held in San Antonio on February 23 and 24. The program committee is working hard to put together an interesting, relevant, and fun meeting. Andy noted that tentative programs for the meeting had been distributed on the chairs with additional programs available in the back of the room for anyone who did not receive one. Andy announced that the midyear meeting, *JATA* conference and doctoral consortium will take place in a hotel that is on the Riverwalk in San Antonio, with the top floor of the hotel reserved for the conference. The hotel already has the meeting on its website, so members are able to reserve a room on the website at the special conference rate. Andy also asked that the members pay particular attention to the deadlines for the legal research session, new faculty research session, and *JATA* conference which are all available in the program. Because our competitive advantage or unique perspective is from our role as accountants, the focus of the conference is on the relation/intersection between tax and other areas of accounting. The luncheon speaker for the conference will be the Director of Tax for Dell, Margaret Curry. The registration form for the meeting is available in the program book as well as on the ATA website. The AAA website should also include the registration form soon. Andy noted

(continued on page 16)

## Minutes of the ATA Business Meeting

(continued from page 15)

that with the continued support of KPMG, we have been able to keep the cost of the midyear meeting at a reasonable price. Finally, he noted that the committee will meet at 7:00 tomorrow morning in the Embassy room in Wardman Tower.

30. Raquel Alexander announced that the third annual ATA Doctoral Consortium will once again be held before the midyear meeting. The deadline to apply for the consortium is September 15. Once again, KPMG is generously sponsoring the hotel room and registration fee. Raquel noted that the consortium is not limited to those already committed to tax. Instead, everyone who has an interest in tax is welcome to apply.
31. Dave Stewart presented the report from the Nominations Committee (also contained on p. 21 of the bluebook). The following members were nominated for elected positions for 2006-2007:
- |                       |  |
|-----------------------|--|
| President-Elect:      | Terry Shevlin  |
| Vice-President Elect: | Tim Rupert   |
| Secretary:            | Suzanne Luttmann   |
| Trustees:             | Cynthia Blanthorne<br>Sue Porter<br>Gillian Spooner<br>Ron Worsham<br>Bob Yetman |
- Publications Committee: Mary Margaret Frank  
Raquel Alexander

With no additional nominations from the floor, Jon Davis moved that the nominees be elected. Shelley Rhoades-Catanach seconded the motion and the membership unanimously approved the motion. Dave thanked the committee for their work and encouraged members to send nominations to Fran Ayres for the upcoming year.

32. At the conclusion of the elections, President Tom Omer noted that when he took office, he challenged us to think about how we can gain more public exposure for the ATA. The thinking process for doing this has begun. He announced that tomorrow night the trustees will meet with well known policy groups in Washington, D.C. This is the first time this type of meeting has occurred. The focus of the meeting will be what the ATA can do to become more involved in tax policy. What can we do that these other groups would be interested in? Tom noted that this is the first step to getting more public exposure for the organization and he thanked Dick Larsen for arranging the meeting.
33. Tom presented the new president of the association, Mark Higgins, with the gavel and declared him president for the coming year. Mark thanked Tom for his leadership for the last year. He noted that he felt it was an honor and privilege to serve as the thirty-third president of the ATA and to follow in the footsteps of his predecessors. He noted that the ATA has a long history of having members who work together to accomplish the organization's goals and his experience thus far continues to confirm this. He noted that we have a rich culture of cooperation and that we will need this cooperation in the future as nearly half of

the members will likely be eligible for retirement in the next five years. He indicated that we traditionally have been a section that has been willing to take risks, and we will likely need to continue to do this going forward in order to remain a productive organization.

Mark then outlined several efforts he plans to have the ATA focus on over the next year. First, he noted the need to attract more Ph.D. students to the profession. He hopes to use the recently released AAA study to guide the association's efforts to attract more Ph.D. students to a profession in tax academia.

He also recognizes the need for the ATA to attract more members. To do this, it is important to look for more non-traditional members, for example, economists. He believes that the AAA will now be more interested in these types of initiatives as well.

He noted that we need to continue to share knowledge about teaching and curriculum like we do for research through *JATA* and *JLTR*. He has combined the technology and education committees in an effort to investigate these possibilities further. In addition, the teaching and research committees are being charged with examining how to better disseminate information about education research.

Mark also noted that the strong reputation that the ATA has for research contributions needs to continue. In relation to this, the Publications Committee is charged with nominating a new editor for *JATA*. To help them in the process, it is important that the membership responds to the call for nominations.

Mark also indicated that members of the trustees would be meeting with representatives of other tax policy and professional organizations at a dinner organized by Dick Larsen of E & Y. The purpose of the dinner is to promote the research in tax policy and tax education that the members of the ATA produce. Mark noted that the ATA needs to be more active in tax policy and he plans to encourage the membership and the tax policy subcommittees to be more active.

In concluding, Mark thanked Ed Schnee who asked him to chair his first committee in the ATA, and John Everett for giving him additional opportunities to chair committees in the organization. Mark has tried to encourage new members in the same way. To that extent, he encouraged members to contact him if they haven't returned their committee assignment sheet but still want to get involved. He noted that the high level of participation by our members makes the ATA a model for the other sections in the AAA. Mark concluded by thanking the members for the opportunity to serve the organization as its president.

34. At the conclusion of Mark's speech, Bob Halperin moved to adjourn the meeting, and Shelley Rhoades-Catanach seconded the motion. The members unanimously approved the motion to adjourn.



# MINUTES OF THE ATA BOARD OF TRUSTEES MEETING

August 6, 2006 — Washington, D.C.

Officers and Board of Trustees present:

Fran Ayres	Nancy Nichols
Chris Bauman	Tom Omer
Andy Cuccia	John Phillips
Tony Curatola	Shelley Rhoades-Catanach
Mark Higgins	Tim Rupert
Dick Larsen	Dave Stewart
Suzanne Luttmann	

Others present:

Cindy Blanthorne	Sue Porter
Bryan Cloyd	Ed Schnee
Amy Dunbar	Terry Shevlin
Ed Outslay	Dick Weber

1. President Tom Omer called the meeting to order at 12:05 p.m. and welcomed the officers and trustees.
2. Tim Rupert, secretary, presented the minutes from the trustees' meeting on February 24, 2006. Nancy Nichols moved to accept the minutes, Suzanne Luttmann seconded the motion, and the minutes were unanimously approved.
3. Bryan Cloyd presented the editor's report for *JATA*. He reported that during the first year of his editorship, submissions to the journal were up slightly. Not counting submissions to the conference, 59 papers were in process during the year. With the conference, 69 submissions were processed versus 60 in the previous year. Bryan also felt that the quality of the submissions was at least consistent with the previous year if not better. The turnaround for submissions has also stayed fairly steady. Bryan has sent two issues of the journal (spring 2006 and fall 2006) to the AAA in Sarasota. Bryan also expects the spring 2007 issue to be on time and indicated that the issue will probably contain around 5 papers. He also expects future issues to have 5-6 papers. Last year, Bryan started the forum as an attempt to get research started that was uniquely suited for *JATA*. Two submissions from the first forum call for papers have now been submitted to the journal. In addition, Bryan will be announcing the winners of the best paper and best discussant awards at the ATA luncheon. Finally, Bryan announced that he had chosen six new members of the editorial board who have agreed to serve and he continues to get great help from the referees.
4. Ed Schnee presented the *JLTR* report and indicated that he and Gene have worked closely together during the transition of editors. They have found that the AAA office in Sarasota seems to be backed up and has taken a considerable amount of time getting issues ready for publication. Gene has an entire issue that is ready to be published. Ed began accepting papers on July 1. He expects to follow up with those who have submitted papers to the legal research session at the midyear meeting. Ed is also contacting authors who have

published in the past and is encouraging them to submit new research. Currently, there are seven articles in process that Gene will continue to work with as editor. The acceptance rate has been about 35% and the latest issue has four articles. Ed also solicited for new members for the editorial board and has gotten a great response. Ed is following up to establish his editorial board. Mark Higgins asked how many articles are backlogged. Ed responded 5-7 articles. Dave Stewart asked if Ed knew why there was a delay. Ed thought that it was just a matter of getting the articles correctly formatted. Ed noted that the whole point of making the journal available on the web was to make sure that the articles were published in a timely manner, but that the delays at the AAA are impacting the ability to do this. Anything that can be done to speed up the process would help the journal. Mark noted that the Auditing section has just been given approval to do an on-line journal that will not be going through Sarasota. Nancy Nichols also noted that there have been substantial delays in getting the ATA Newsletter formatted by the AAA office.

5. Treasurer Nancy Nichols presented the budget report for the year ending June 30, 2006. For the report that will be presented at the ATA luncheon, nine months of financial information will be reported. She noted that although we are showing a negative balance for now, by year end we should be fine as we have just received the check from E & Y and should receive the check from KPMG for their support of the mid-year meeting. Nancy also reported that the membership numbers are up a bit, so that is also helping our financial picture. She also reported that the midyear meeting was on budget. Bryan Cloyd asked about the line item for credit card fees. Nancy explained that when we charge submission fees or registration fees, then we get a part of the cost back as a fee from AAA.
6. President-elect Mark Higgins presented the 2006-2007 budget. As in past years, the budget is designed to break even. Mark noted that the costs of the journals were estimated without the *JATA* conference issue. Ed Outslay asked whether the AAA still has the rule about sections needing at least 1,000 members. Tom indicated that we have still been given two votes on the AAA council and they haven't indicated that they planned to change it.
7. Andy Cuccia, chair of the Publications Committee, presented his report for the committee. During the past year, the committee continued to work on facilitating the free access to the *JLTR* website. Because there is uncertainty at AAA headquarters, we don't know how long the free

(continued on page 18)

## Minutes of the ATA Board of Trustees

(continued from page 17)

access will last but there is no indication that the AAA will end the free access at this time.

The Publications Committee also is in favor of eliminating the special issue for the *JATA* conference. Instead, the papers will be published in the regular issues of the journal.

Andy also indicated that Zite Hutton has agreed to take responsibility for the ATA website. She will serve as webmaster-elect this year, and then take over from Amy Dunbar next year. Andy also announced that Nancy Nichols will continue to serve as the newsletter editor.

Andy also presented several proposed changes to the ATA Publications Manual for the trustees to consider. The first proposal that the trustees considered was the recommendation that the best paper award for the *JATA* conference be changed to a best paper award for the journal. Following is the formal proposal that was introduced (John Phillips moved that the motion be approved and Chris Bauman seconded):

The *JATA* Conference Best Paper Award was replaced with an annual *JATA* Outstanding Paper Award. Every refereed article published in *JATA*, beginning with volume 29 (2007), will be automatically nominated. The winner will be determined by the Editor and the Editorial Advisory Board after considering any input volunteered by ATA members. Statements of support for any papers will be accepted from ATA members by the Editor until March 31 of the year following the year covered by the award, with the winner announced at the subsequent annual ATA luncheon. A call for statements of support will be included in the fall issue of each volume of *JATA* beginning with volume 29 (2007). The *JATA* Conference Award will be presented for the last time at the 2007 Conference.

After the motion that the proposal be approved, the trustees discussed the motion. Dave Stewart asked whether there will be specific criteria for deciding on the winner. Andy indicated that the committee had not considered criteria but would expect them to be very general to allow for a broad range of papers to be considered. Chris Bauman asked whether the author would have to be an ATA member, and Andy indicated that would not be a requirement. Ed Outsley asked how this award is related to the ATA Manuscript award. Andy noted that this award would be limited to just *JATA* while the Manuscript award often goes to articles in other journals. Bryan Cloyd indicated that there was a sincere hope that the winner of the *JATA* award might also be carefully considered for the Manuscript award. Tim Rupert asked whether members of the editorial board would be eligible for the award and how the voting process would then work. Andy responded said that the committee will work to come up with

guidelines for this situation. Mark Higgins suggested that ad hoc reviewers could be used as an alternative. Andy suggested that wording be added to “exclude any editorial board members who have had a paper published in that particular volume of *JATA*” from the voting process. After this discussion, the trustees unanimously approved the proposal.

The second proposal that the trustees considered was related to the delivery method of *JATA*. Beginning this year, dues for the AAA include electronic access to the association’s journals, but members pay extra for receiving a hardcopy of the journals. The Publications Committee is proposing to use a similar format with *JATA*. ATA members will receive electronic access to *JATA* for free with their dues, but the committee is suggesting that members pay an extra annual charge of \$10 for a hardcopy of the issues. Tony Curatola moved that the proposal be accepted and John Phillips seconded the motion. Tom Omer asked whether the \$10 charge is the correct amount or whether it should be more or less. Andy suggested that we start with \$10 and then revisit the amount in the future if needed. Tom also asked whether we want to eventually discourage the print copy given its cost. Andy suggested that we may want to revisit this issue in the future as well. Tim Rupert asked whether the SSCI database considers the form of distribution in determining whether to include journals in its database or not. Andy indicated that they look at total subscriptions. Tony Curatola asked whether this move may make *JATA* look more like an electronic journal. Shelley Rhoades-Catanach asked whether the association had increased the price of membership a few years ago because of the cost associated with printing the journal. She suggested that if this was the case, we could run into backlash because we are not now providing the published journal. After further discussion, John Phillips called for a vote on the proposal and it was unanimously approved by the trustees.

Finally, Andy also presented proposed changes to Publications Handbook. The first set of changes is designed to clarify how the editor-elect of the newsletter and the webmaster-elect are selected. The changes note that the Publications Committee is responsible for providing a recommendation to the President and President-Elect for both of these positions (the previous wording indicated that the committee would provide assistance if the President or President-Elect requested it). The changes also clarify that the content of the website is governed by the webmaster and not the Publications Committee. Chris Bauman moved that these changes be accepted and Nancy Nichols seconded the motion. The motion unanimously passed.

(continued on page 19)

## Minutes of the ATA Board of Trustees

(continued from page 18)

Andy also informed the trustees that the committee was considering the issue of library subscriptions. The Publications Committee is scheduled to look at the subscription price for institutions next year, but we received correspondence from the AAA encouraging us to look at the price that we currently charge. At the present time, we charge \$30 for institutional subscriptions. Other sections, for example the Auditing section, charge as much as \$125. However, in the meantime, the AAA is currently looking at ways to bundle and sell access to all of the AAA journals, so this may be a moot point. Mark Higgins noted that this is why the AAA wants to get the chairs of the Publications Committees from the various sections involved in the process. Ed Outslay noted that his library has a policy where they have to cut something if prices go up. Mark also noted that access through many of the library electronic services does not include access to the most current year. To get access to the current year, the library needs to have a subscription to the journal.

Andy also reported that the Publications Committee considered the application to have *JATA* included on the SSCI database. However, when an organization applies to be included, SSCI looks at the next two issues of journal. The Publications Committee decided that this is not the best time for this closer scrutiny. The Committee also approached Lexis/Nexis about including *JLTR* in their database. Currently, Lexis/Nexis is not considering any further resources this year, but will consider new resources next year. The committee also considered to whom we should be advertising *JLTR*. They compiled a list of people that we want to contact to try to get greater exposure for the journal. Finally, Andy suggested that the committee should look at the webmaster's term, which is currently 3 years, but we may want to reduce to 2 years so it isn't overly burdensome on the webmaster.

8. Shelley Rhoades-Catanach reported on the 2006 mid-year meeting in San Diego. The meeting attracted 207 paid registrants, including 35 students. The total number of paid registrants was similar to previous years, and the costs for the meeting were similar to previous years. Food costs, not including the food-related costs for the doctoral consortium, were about \$40,000. Ed Outslay asked if Shelley had an estimate of how many tenure-track faculty attended. Shelly indicated it was about 170.
9. Andy Cuccia presented information about the 2007 mid-year meeting to be held in San Antonio. He distributed a preliminary program and noted that most of the meeting deals with the intersection of tax with other functional areas of accounting. His hope is that when attendees leave

the meeting, they will have learned something and really taken something away. The CPE sessions have been identified but participants have not been identified from KPMG. Another session will bring to life what goes on in a tax department currently. All of the other sessions are also staffed. Margaret Curry, the vice president of tax for Dell will be the luncheon speaker. The registration form for the meeting is on the ATA website. The committee is also currently considering hosting a Thursday night social for those members who arrive in San Antonio the night before the meeting officially begins.

10. Tim Rupert presented preliminary information about 2008 mid-year meeting. He is currently working with the AAA to negotiate a deal with the Peabody Hotel in Memphis for the meeting.
11. Mark Higgins reported that the Midyear Meeting Site Selection Committee had chosen Orlando for the 2009 mid-year meeting with Salt Lake City chosen as the alternate location. Shelley noted that the surveys from last year's mid-year meeting were overwhelmingly in favor of Florida and Orlando.
12. Tom Omer presented a proposed change from the ATA/Deloitte Teaching Innovation Award Committee. One issue that the committee discussed was whether authors should be eligible for the award if they received outside compensation (i.e., beyond salary and grants from the author's school) for the project. Another issue raised by the committee is how long the teaching materials should be made freely available to the membership of the ATA. In discussing these issues, Mark Higgins suggested that we set a window over which time the materials should be made freely available to the membership, but after this time, the authors should be allowed to do whatever they wish with them. Tom suggested that we should write the eligibility guidelines to clarify the timetable over which the materials will be free. The trustees suggested adding one year as the amount of time over which the materials would be made available for free. With this stipulation about the timing, the trustees felt it was unnecessary to address the outside compensation issue. Tom moved that we add the one-year time limit to the guidelines for submissions for the award. Tony Curatola seconded the motion and it was passed unanimously.

The trustees also discussed a recommendation that the chair-elect be a member of the committee in the year prior to chairing the committee. In this way, the chair-elect can help coordinate the presentation of the award-winning submission in the following year. Tom Omer moved that the change be made to the structure of the committee. Dick Larsen seconded the motion and it was unanimously approved by the trustees.

(continued on page 20)

## Minutes of the ATA Board of Trustees

*(continued from page 19)*

The trustees also discussed clarifying the types of courses which are eligible for the award. Tom Omer moved that the wording be changed to "for innovations in tax courses. The course may be..." Shelley Rhoades-Catanach seconded the motion and it was unanimously approved by the trustees.

13. John Phillips presented a report from the task force formed to address eligibility issues with the Sommerfeld and Service awards. The first issue that the task force addressed was the possibility that the same person could receive both awards. The task force recommended that the same person should be allowed to win both awards. However, the task force also thought there should be a minimum amount of time between the receipt of the two awards. The task force suggested that a minimum of three years must lapse between receiving the awards. The second issue that the task force considered was a recommendation from the Awards Committee that the description of the Sommerfeld award be written so that it be given every other year, with the proviso that the committee present the award in consecutive years if the committee so chooses. The task force felt that the current language doesn't require that the award be given every year. They also felt that there are enough qualified candidates for the award to be given yearly and that the criteria are broad enough to allow for this, so the task force recommended that no change be made to the wording concerning the timing of the award. The third issue that the task force considered was the criteria for the Sommerfeld award. The criteria that are used include: no crossover between the Service and Sommerfeld Awards, the candidate be strong on a lot of dimensions, not just one or two, the candidate have significant ties to the ATA, and the candidate must be well into their career. The task force recommended that the first of these criteria be eliminated but that the other three be retained. The task force felt that if the frequency of presenting the award becomes an issue in the future, then the criteria could be reviewed. Finally, the task force considered ways to improve and expand the nominations process. The task force noted that soon we will have a generation of ATA members who will have no first-hand knowledge of who Ray Sommerfeld was or what he meant to the organization. They suggested that we spend some time at upcoming meetings to share information about who Ray was and the role that he played in the organization. The task force also recommended that in the future, we might also identify and recognize people from strong masters programs. Dick Weber suggested that the emphasis should be on publicizing the award and what it is all about. Dick also noted that semantics have created problems in

the past and that they wanted to change the semantics so that these problems could be avoided. He also reiterated that the preceding year's Awards Committee and the current year's committee have not felt that there are enough qualified candidates.

After the report of the task force was presented, Andy Cuccia moved that the first recommendation (i.e., to allow recipients to receive both the Sommerfeld and Service award as long as there was a three-year lapse in between) be accepted. Dave Stewart seconded the motion. Tom questioned whether the three-year lapse was the right amount of time between awards. Tony Curatola indicated that the task force chose three years because members of the Awards Committee serve three-year terms so that the same committee members would not be voting on the same person during the same time period. The trustees passed the motion unanimously.

Fran Ayres moved that the trustees accept the recommendation of the task force that no change be made to the wording for the Sommerfeld Award to indicate that it will be awarded every other year. Mark Higgins seconded the motion. Tony Curatola added that when we present the awards at the luncheon, we could announce that the award is not necessarily presented every year. Dick Weber indicated that this might be a good solution and that the chair of the Awards Committee could do this as they present the awards. The trustees passed the recommendation of the task force by a vote of 12 in favor and 1 against.

Nancy Nichols suggested that we might want to attach something about Ray Sommerfeld to the nomination form. Tom suggested that this should tell us why the award is being given. Amy Dunbar asked whether we should do a tax hall of fame. Tony Curatola suggested the webmaster could create a section on the website that highlights these people and what they've done. Chris Bauman noted that she would hope that this wouldn't replace the speeches that are given at the luncheon because they are often moving and inspirational and the membership benefits from learning more about the contributions of these members.

Tony Curatola moved that the trustees accept the task force's recommendations regarding the criteria and the nominations process. Fran Ayres seconded the motion and the trustees unanimously passed the motion. Dave Stewart suggested that the ATA should try to make sure that the recipient's family knows about the presentation so that they can share in the event.

14. Dick Larsen briefed the trustees on the dinner that he organized with representatives from various tax policy organizations. He indicated that the dinner guests would include the chair of the AICPA tax section and the executive director of TEI. He also indicated that there were several

*(continued on page 21)*

## Minutes of the ATA Board of Trustees

(continued from page 20)

others who wanted to meet with the trustees of the ATA but were unable to make this dinner, so they would like to meet with us in the future. The trustees discussed what we would like to accomplish at this meeting and agreed that the primary goal was to determine how the ATA and its members could get more involved in the policy/regulatory area. We should also try to get more information about what they think are the key issues that we should be researching. We could ask them to make a few remarks about what we can do to play a bigger role in policy discussion and decisions. Amy Dunbar suggested that in thinking of questions, we might ask where they go to get their ideas and what they read. Are there topics we could be working on? Or do they have enough people doing the work they need? What could accountants do that economists are not doing? We could also investigate the possibility of

doing more faculty stints at Treasury or the IRS. We could also ask about possible involvement in training as the IRS currently asks attorneys to do much of their training. The trustees thanked Dick for organizing the meeting.

15. Amy Dunbar, the Association's Webmaster, briefed the trustees on the organization's website. The website has been reorganized, and Zite Hutton and Amy have been working together to update the website. Amy reported that having several people with access to the website (e.g., the webmaster and the webmaster-elect) is a great way to make sure that the website is always up to date. The trustees thanked Amy for all her hard work and noted that the website looks fantastic.
16. John Phillips, the incoming chair of the Publications Committee, requested that the trustees send any potential nominees for the editor-elect position of *JATA* to him.
17. President Tom Omer adjourned the meeting at 3:00 p.m.

## 2006 AWARD WINNERS

### 2005–2006 Ray M. Sommerfeld Outstanding Tax Educator Award



Doug Shackelford

and *Economics*, *Accounting Review*, *Journal of Accounting Research*, and *Journal of the American Taxation Association*. He has served on countless committees for both the American Accounting Association and the American Taxation Association including the Notable Contributions to the Accounting Literature Award Screening Committee, the Publications Committee, the Research Advisory Committee, and the New Faculty Consortium Committee for AAA. He has served the ATA through the Research Resources and Methodologies Committee, the Nominations Committee, the Publications Committee, and the Concerns of New Tax Faculty Committee.

At the Midyear meeting luncheon in San Antonio, Douglas A. Shackelford was honored as the Ray M. Sommerfeld Outstanding Tax Educator. Since the award's inception, Ernst & Young has awarded many thousands of dollars in scholarships to universities of the recipients' choice and has provided the funds to purchase the crystal sculptures that accompany the award. Ray Sommerfeld was a truly inspired tax educator who made a difference in numerous students' lives. He was truly a master teacher.

Doug Shackelford is truly a worthy recipient of this award. He is currently the Senior Associate Dean for Academic Affairs and the Meade H. Willis Distinguished Professor of Taxation at the University of North Carolina, Chapel Hill. He has received the ATA Tax Manuscript award twice and was received the Outstanding Educator Award from the North Carolina Association of Certified Public Accountants in 2006. He has more than thirty publications in top tier journals. Again and again, he has participated in doctoral consortia and inspired Ph.D. students to enter the field of taxation.

Doug Shackelford has served on the editorial boards of *Accounting Horizons*, *Journal of Accounting*

## 2006 AWARD WINNERS

### 2005–2006 ATA Tax Manuscript Award

Dan Dhaliwal, Oliver Zhen Li, and Robert Trezevant won the 2006 ATA Tax Manuscript Award for their 2003 article “Is a dividend tax penalty incorporated into the return on a firm’s common stock?” published in *Journal of Accounting and Economics*. They received the award at the 2006 Annual Meeting Luncheon held on August 7, 2006 in Washington, D.C.

*Mary Margaret Frank and Dan Dhaliwal*



### 2005–2006 ATA/ Deloitte Teaching Innovation Award

Bryan C. Cloyd (Virginia Tech) and Connie Weaver (Texas A&M) won the ATA/Deloitte Teaching Innovation Award for their submission, “Engaging Students in the Politics of Tax Policy: The Tax Equity Survey Project.” They received the award at the 2006 Annual Meeting Luncheon held on August 7, 2006 in Washington, D.C. Bryan and Connie presented their project at the ATA Midyear Meeting in San Antonio.

*Deloitte Representative, Janet Butchko, C. Bryan Cloyd, Connie Weaver, and Allen Ford*



## 2006 AWARD WINNERS

### 2005–2006 ATA Service Awards

The ATA presented two ATA Service Awards at the August 7, 2006 luncheon in Washington D.C. The awards were presented to Stewart Karlinsky and Robert Gardner.

#### Stewart Karlinsky

The 2005-2006 ATA Service Award was presented to Professor Stewart Karlinsky, Professor of Taxation and Graduate Tax Director at San Jose State University. After receiving his doctorate degree from New York University in 1981, Stu began his academic career at the University of Southern California. In 1988 he joined the San Jose State University faculty. Professor Karlinsky has a distinguished career of service to the ATA.

Through the years, Stu has served on the Board of Trustees, the Midyear Planning Committee, the Legal Tax Research Committee, the Tax Policy Oversight Committee, the Accreditation and Curriculum Committee, the Nominations Committee, and the ATA/Ernst and Young Graduate Tax Manuscript Award. During his years of service, Stu brought enthusiasm, energy, and a sense of humor to the ATA. He has been a tireless worker and has contributed in innumerable ways to our organization's success. Stu's selection as this year's Service Award winner is a well-deserved honor.



*Bill Kulsrud and Stewart Karlinsky*

#### Robert Gardner

The 2005-2006 ATA Service Award was presented to Robert L. Gardner, the Robert J. Smith Professor of Accounting at Brigham Young University. After receiving his PhD from the University of Texas in 1979, Bob joined the BYU faculty and began his distinguished career of service to the ATA.

Through the years, the Bob has chaired or served on the Membership committee, the Publications committee, the committee on State and Local Taxes, the Tax Policy Research committee, the committee for Liaison with CPA Firms for Tax Education, the Legal Research Committee, the Nominations committee, the Awards Committee, the Outstanding Teaching Award Committee, and the Long-Range Strategy Committee. He has also served as Editor of the ATA Newsletter.

In addition to serving four terms as a Trustee, Bob was elected Treasurer in 1996 and President-Elect in 1998. After serving his term as ATA President for 1999-2000, Bob has continued to be a welcome presence in the life of our organization. The organization is grateful to Bob for all of his years of service, and he is well deserving of the outstanding service award.



*Bill Kulsrud and Bob Gardner*

# 2006-2007 ATA COMMITTEES

## Accreditation and Curriculum Issues Committee — 2006-2007

Anne Christensen	annec@montana.edu	Montana State University
Joanne Burress	jpburress@hotmail.com	Ithaca College
Ellen Cook	edcook@louisiana.edu	University of Louisiana at Lafayette
Andrew Judd	ajudd@bus.ucf.edu	University of Central Florida
Kim Key	keykimb@auburn.edu	Auburn University
Janice Klimek	klimek@cmsu.edu	Central Missouri State University
Sharon Lassar	sharonlassar@yahoo.com	Florida International University
Nancy Nichols	nicholnb@jmu.edu	James Madison University
Judith Sage	lloydsage@aol.com	University of Illinois at Springfield
Janet Trewin	trewinj1@unk.edu	University of Nebraska at Kearney

### Charges

- 1 Maintain and update the course syllabi for the ATA Course Syllabi Exchange.
- 2 Work with the Teaching Resources Committee to develop the new ATA Course Case Exchange.
- 3 If requested, work the Midyear Meeting Committee, Annual Program Committee or Graduate Tax Committee to help develop sessions related to curriculum and/or accreditation issues.
- 4 Review any changes to AACSB accreditation standards on undergraduate programs as well as the role of tax in undergraduate accounting programs.
- 5 Review any changes to AACSB accreditation standards on undergraduate programs as well as the role of tax in undergraduate accounting programs.
- 6 Consider accreditation and curricular issues that relate to the changes in the CPA exam
- 7 Continue to monitor the NASBA proposal for the accounting curriculum. Determine its impact on accounting education and whether the ATA should also comment on the issue.
- 8 Consider how the efforts of this committee can increase the public persona of the ATA.

## Annual Meeting Program — 2006-2007

Julia Brennan - Chair	julia.brennan@umb.edu	University of Massachusetts Boston
Garth Novack -Vice Chair	Garth.Novack@USU.edu	Utah State University
Larry Crumbley	dcrumbl@lsu.edu	Louisiana State University
Carol Fischer	cfischer@sbu.edu	St. Bonaventure University
Bill Harden	Jwharden@uncg.edu	The Univ. of North Carolina at Greensboro
Charlene Henderson	chenderson@walton.uark.edu	Univ. of Arkansas
Mitch McGhee	mitchmcghee@comcast.net	California State University, Stanislaus
John McGowan	mcgowanjr@slu.edu	Saint Louis University
Tracy Noga	tnoga@bentley.edu	Bentley College
Adrienne Slaymaker	aslay@ix.netcom.com	Metropolitan State University
Deborah Thomas	dthomas@walton.uark.edu	University of Arkansas
Cynthia Vines	cvines@uky.edu	University of Kentucky
John Wilguess	John.wilguess@okstate.edu	Oklahoma State University

### Charges

- 1 Coordinate the Committee's efforts with the AAA Annual Program Committee and investigate the possibility of joint sessions with other AAA Sections.
- 2 Review solicitation and selection guidelines for papers to be presented, panel discussions, session moderators, discussants and luncheon speakers.
- 3 Solicit and select papers, speakers, moderators and discussants for the 2007 Annual Program.
- 4 Arrange all program details, including time and room assignments, audio and video equipment, speaker's gift or honorarium, and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and various ATA Awards Committees.
- 5 Prepare and distribute the 2007 Annual Meeting Blue Book at the 2007 Annual Meeting.

*(continued on page 25)*



## **2006–2007 ATA Committees**

*(continued from page 24)*

### **ATA Midyear Meeting Logistical Issues Task Force — 2006–2007**

Shirley Dennis-Escoffier	sdennis@miami.edu	University of Miami
Marty Escoffier	escoffm@fiu.edu	Florida International
Hughlene Burton	haburton@email.uncc.edu	The University of North Carolina at Charlotte
Anne Christensen	annec@montana.edu	Montana State University

#### **Charges**

- 1 Review the report submitted by the 2005-2006 task force and consider if any updates are needed
- 2 Work with the Site selection committee to consider a process for determining meeting sites, meeting fees (both faculty and student fee) and determining minimum basic meeting costs (AV, copying, AAA costs). Consider the airline and food per person for the sites and rate them low, medium, or high.
- 3 Present the task force's recommendations to the Board of Trustees.
- 4 The committee chair will arrange for the plaque(s) and presentation by a Deloitte representative or a committee member at the 2007 ATA Annual Program luncheon.
- 5 The committee chair will work with the 2008 Midyear meeting chair to arrange the session in which the winner and other nominees (as determined by the committee and Midyear program chair) will present their innovation at the 2008 Midyear meeting.

### **Manuscript Award Committee — 2006–2007**

Robert Halperin	rhalperi@sbcglobal.net	The Hong Kong Polytechnic University
Ben Ayers	bayers@uga.edu	University of Georgia
John Barrick	barrick@byu.edu	Brigham Young University
Shane Heitzman	heitzman@eller.arizona.edu	University of Arizona
Peggy Hite	Hitep@indiana.edu	Indiana University
David Hulse	dshuls00@uky.edu	University of Kentucky
Beth Kern	bkern@iusb.edu	Indiana University South Bend
Linda Krull	linda.krull@mcombs.utexas.edu	The University of Texas at Austin

#### **Charges**

- 1 Review the solicitation and selection guidelines for the ATA Tax Manuscript Award. Provide ATA Trustees and Officers with a document outlining the process suitable for display on the ATA website
- 2 Solicit nominations of published research by ATA members by placing a notice in the Fall 2006 ATA Newsletter and on the ATA web page. At least one author co-author must be an ATA member.
- 3 Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s).
- 4 The committee chair will arrange for the plaque(s) and presentation(s) at the 2007 ATA Annual Program luncheon.
- 5 Consider how the efforts of this committee and the award it presents can increase the public persona of the ATA

### **ATA/Deloitte Teaching Innovation — 2006–2007**

Raquel Alexander	RaquelA@ku.edu	University of Kansas
Robert Gardner	gardner@byu.edu	Brigham Young University
Sharon Lassar	sharonlassar@yahoo.com	Florida International University
Bobbie Martindale	bobbie@dbu.edu	Dallas Baptist University
Rod Monger	rodmonger@gmail.com	American University in Dubai
Sarah Nutter	snutter@gmu.edu	George Mason
Kent Royalty	kroyalty@stmarytx.edu	St. Mary's University
Kathleen Sinning	kathleen.sinning@wmich.edu	Western Michigan University

#### **Charges**

- 1 Review the solicitation and selection guidelines for the ATA/Deloitte Teaching Innovation Award.

*(continued on page 26)*

## **2006–2007 ATA Committees**

### **ATA/Deloitte Teaching Innovation — 2006–2007** (continued from page 25)

- 2 Solicit nominations of published research by ATA members by placing a notice in the Fall 2006 ATA Newsletter and on the ATA web page. At least one author or co-author must be an ATA member.
- 3 Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s) and where possible the institutions' Media office for University
- 4 The committee chair will arrange for the plaque(s) and presentation by a Deloitte representative or a committee member at the 2007 ATA Annual Program luncheon.
- 5 The committee chair will work with the 2008 Midyear meeting chair to arrange the session in which the winner and other nominees (as determined by the committee and Midyear program chair) will present their innovation at the 2008 Midyear meeting.

### **ATA/KPMG Tax Doctoral Consortium — 2006–2007**

John Robinson	John.Robinson@mcombs.utexas.edu	University of Texas
Amy Dunbar	amy.dunbar@business.uconn.edu	University of Connecticut
Ken Klassen	kklassen@waterloo.ca	University of Georgia
Anne Magro	amagro@ou.edu	University of Oklahoma
Ed Maydew	edward_maydew@unc.edu	University of North Carolina
Susan Porter	porter@acctg.umass.edu	University of Massachusetts
Richard Sansing	richard.c.sansing@dartmouth.edu	Dartmouth College

#### **Charges**

- 1 Design and run the 2007 ATA doctoral consortium.
- 2 Work with the ATA officers and trustees to obtain funding for 2007 and future consortia.
- 3 Continue the policy established in the prior year of contacting consortium attendees 6 months and one year after their attendance to inquire about their program progress and remind them of the benefits of continuing their affiliation with the ATA.
- 4 Think generally how the activities of this committee would be of interest to an audience beyond just ATA members and how your committee through the ATA website or other facility can make that activity known both to the members and broader audience. This audience might include firms, College Deans and Department Heads, especially those who do not have participating students.

### **ATA/PwC Doctoral Dissertation Award Committee — 2006–2007**

Greg Geisler	geisler@umsl.edu	University of Missouri–St. Louis
Fran Ayres	fayres@ou.edu	University of Oklahoma
Cindy Blanthorne	cblantho@unc.edu	The University of North Carolina at Charlotte
Alan Macnaughton	amacnaug@uwaterloo.ca	University of Waterloo
Jeff Paterson	jpaters@cob.fsu.edu	Florida State University
Sonja Rego	sonja-olhoft@uiowa.edu	University of Iowa
Andrew Schmidt	aps2113@columbia.edu	Columbia University
Mark Solomon	msolomon@walshcollege.edu	Walsh College
Bob Yetman	rjyetman@ucdavis.edu	University of California, Davis

#### **Charges**

- 1 Review solicitation and selection guidelines.
- 2 Solicit applications from ATA members by placing a notice in the Fall 2006 ATA Newsletter, on the ATA web site, and by other appropriate means. Work with the New Faculty Concerns Committee to publicize the award.
- 3 Select the winner and notify the ATA President as well as the recipient's Dean and Department Chair at the recipient's institution. Notify the applicants who did not win the award.
- 4 Arrange for the plaque, award check, and presentation by a PricewaterhouseCoopers representative or a committee member at the 2007 ATA Annual Program luncheon.
- 5 Consider how the efforts of this committee and the award it presents can increase the public persona of the ATA.

(continued on page 27)

## 2006-2007 ATA Committees

(continued from page 26)

### Awards — 2006-2007

Ed Outsley	outsley@bus.msu.edu	Michigan State University
Shirley Dennis-Escoffier	sdennis@miami.edu	University of Miami
William Duncan	william.duncan@asu.edu	Arizona State University
Diana Falsetta	falsetta@miami.edu	University of Miami
Ed Maydew	edward_maydew@unc.edu	The University of North Carolina
Dave Stewart	dstewart@byu.edu	Brigham Young University

### Charges

- 1 Review the ATA Awards Committee Manual as it relates to criteria for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award.
- 2 Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award. Place notices requesting nominations in the Fall 2006 ATA Newsletter, on the ATA website, and in an email message to ATA members. Prior year nominations should be reviewed to determine if they merit continued consideration.
- 3 Select the award recipients and notify the ATA President
- 4 Arrange for the awards and presentation of awards by the committee chair at the Annual Program Luncheon
- 5 Develop appropriate methods for making arrangements to obtain the awards each year. Provide a list of alternatives to the Trustees by the February 2007 meeting, so that when the artist is no longer able to create the sculpture for the Sommerfeld Award a suitable replacement can be secured.
- 6 Update the ATA Awards Committee Manual and pass it on to the next committee. NOTE: There is no requirement that either of the above awards be made every year. However, the decision not to make an award in a given year basically constitutes a decision by the current committee that none of the nominated/considered parties is currently qualified for the subject award. Such a decision should not be made lightly and is not binding on future committees. The Committee may impose additional criteria beyond those specified in selecting a single winner from a group of qualified candidates. However, such additional criteria cannot be used to determine who is qualified for the awards.
- 7 Consider how the efforts of this committee can increase the public persona of the ATA

### Concerns of New Faculty — 2006-2007

Jennifer Kahle	jkahle@coba.usf.edu	University of South Florida
Wendy Achilles	achillesw@ecu.edu	East Carolina University
Diana Falsetta	falsetta@miami.edu	University of Miami
Alfred Greenfield Jr	greenfield_c@utpb.edu	The University of Texas of the Permian Basin
Richard Mason	mason@unr.edu	University of Nevada, Reno
Garth Novack	Garth.Novack@USU.edu	Utah State University
Chuck Pier	chuck.pier@txstate.edu	Texas State University
Teresa Stephenson	teresas@uwyo.edu	University of Wyoming
Anthony Varnon	avarnon@semo.edu	Southeast Missouri State University

### Charges

- 1 Identify new tax faculty and doctoral students. Invite them to join the ATA and participate in the Midyear Meeting by way of a personal letter. Encourage them to submit papers to the New Faculty and Doctoral Students Paper Session at the Midyear Meeting. Encourage new faculty to apply for the ATA/PricewaterhouseCoopers Doctoral Dissertation Award.
- 2 Update the Ph.D. program director contact information found on the ATA website.
- 3 Work with the Teaching Resources Committee to encourage new faculty to more fully use the teaching consultants and mentorship programs.
- 4 As needed, help new faculty become aware of places where working papers are posted and information on different research conferences where papers may be submitted for presentation.
- 5 Organize a New Faculty breakfast at the Midyear Meeting. Consider inviting experienced faculty from various types of schools (i.e., research, teaching) to speak at the breakfast on topics such as career development, how to publish etc.
- 6 Welcome and introduce new faculty and doctoral students at the Midyear Meeting.

(continued on page 26)

## 2006–2007 ATA Committees

(continued from page 27)

### External Relations — 2006–2007

Thomas Omer	tomer@mays.tamu.edu	Texas A&M University
Susan Anders	sanders@sbu.edu	St. Bonaventure University
Christine Bauman	christine.bauman@uni.edu	University of Northern Iowa
Bill Raabe	raabe.12@osu.edu	Ohio State
Robert Ricketts	rricketts@ba.ttu.edu	Texas Tech University
Susan Sorensen	sorensen@cl.uh.edu	University of Houston Clear Lake
Roxanne Spindle	rspindle@vcu.edu	Virginia Commonwealth University

### Charges

- 1 Identify, develop, and publicize in the ATA Newsletter and on the ATA website opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.
- 2 Explore opportunities for ATA members to work with IRS, Treasury, AICPA, ABA, public accounting firms and other groups in (1) developing joint research topics, and (2) serving on committees, task forces and other working groups.
- 3 Work with the Tax Policy Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource panels, committees and task forces.
- 4 Explore ways that tax professionals can become more involved with the ATA.
- 5 Work with the Pro Bono Task Force to disseminate information on how these programs are being conducted at various universities throughout the country. Engage the AICPA and IRS to gain financial and legislative support for pro-bono tax services conducted by ATA members.
- 6 Consider trying to offer sessions at various regional meetings (where there is an interest).
- 7 Consider how the efforts of this committee can provide an even greater increase the public persona of the ATA.

### Graduate Education Committee — 2006–2007

Susan Anderson	andrsnse@appstate.edu	Appalachian State University
Barry Broden	broden@hartford.edu	University of Hartford
Larry Garrison	garrisonl@umkc.edu	University of Missouri–Kansas City
Philip Harmelink	pharmeli@uno.edu	University of New Orleans
David Jaeger	djaeger@unf.edu	University of North Florida
Richard Leaman	rleaman@du.edu	University of Denver
Janet Meade	jmeade@uh.edu	University of Houston
Jim Trebby	james.trebby@mu.edu	Marquette University

### Charges

- 1 Help identify graduate tax course syllabi that can be added to the online syllabus exchange program. In addition to syllabi, begin to build a database of various class projects that can be used to help ATA members supplement their existing tax courses materials.
- 2 Work with the Teaching Resources Committee to develop the new ATA Course Case Exchange.
- 3 If requested, work the Midyear Meeting Committee, Annual Program Committee or Undergraduate Tax Committee to help develop sessions related to curriculum and/ or accreditation issues.
- 4 Investigate what accounting programs are doing to meet the AACSB requirements for assessment. Specifically, how is assessment being conducted in graduate tax programs and used in graduate tax courses.
- 5 Review any changes to AACSB accreditation standards on graduate programs as well as the role of tax in graduate accounting programs.
- 6 Consider accreditation and curricular issues that relate to the changes in the CPA exam
- 7 Continue to monitor the NASBA proposal for the accounting curriculum. Determine its impact on accounting education and whether the ATA should also comment on the issue.
- 8 Consider how the efforts of this committee can increase the public persona of the ATA.

(continued on page 29)

## **2006–2007 ATA Committees**

*(continued from page 28)*

### **JATA Conference Committee — 2006–2007**

Bryan Cloyd	bcloyd@vt.edu	Virginia Tech
Susan Albring	salbring@coba.usf.edu	University of South Florida
Donna Bobek	dbobek@bus.ucf.edu	University of Central Florida
Michelle Hanlon	mhanlon@umich.edu	University of Michigan
Garth Novack	Garth.Novack@USU.edu	Utah State University
Thomas Omer	tommer@mays.tamu.edu	Texas A&M University
Edmund Outslay	outslay@bus.msu.edu	Michigan State University

#### **Charges**

- 1 Coordinate the JATA Conference activities with the Midyear Program Committee.
- 2 Solicit and select papers for the 2007 JATA Conference.
- 3 Select discussants and moderators as needed for the selected papers. Arrange for any needed audiovisual equipment with the ATA Midyear Committee.
- 4 Consider how and whether this conference can provide a greater public presence for the ATA. Consider the extent to which the conference already creates a public presence for the organization and whether that is sufficiently effective or can it be extended or improved. Also, consider whether researchers from other disciplines should be actively encouraged to submit papers.

### **Legal Research Committee — 2006–2007**

William Duncan	william.duncan@asu.edu	Arizona State University
Mark Cowan	markcowan@boisestate.edu	Boise State University
John Janiga	jjaniga@luc.edu	Loyola University Chicago
Ernie Larkins	e_lark@bellsouth.net	Georgia State University
Ken Orbach	orbach@fau.edu	Florida Atlantic University
Kaye Sheridan	Kaye-Sheridan@utc.edu	University of Tennessee at Chattanooga

#### **Charges**

- 1 Establish and post in the Summer and Fall ATA Newsletters as well as on the ATA website guidelines for the submission of legal research papers to the ATA Midyear Meeting.
- 2 Solicit and select legal research papers for presentation at the 2007 ATA Midyear Meeting. Work with the Editor of the ATA Journal of Legal Tax Research to coordinate efforts so that manuscripts may be considered for potential publication in the journal.
- 3 Work with the Midyear Meeting Program Committee to determine the number of papers to be presented at the 2007 Midyear Meeting.
- 4 Arrange for discussants, moderators, and audiovisual equipment if needed.
- 5 If requested, work with the Editor of the ATA Journal of Legal Tax Research to assist in attracting high quality manuscripts to the journal and to provide any other assistance he may request.
- 6 Consider how the efforts of this committee can enhance the public persona of the ATA

### **Long-Range Planning Task Force — 2006–2007**

Hughlene Burton	haburton@email.uncc.edu	The Univ. of North Carolina at Charlotte
Beth Kern	bkern@iusb.edu	Indiana University–South Bend
Ed Outslay	outslay@bus.msu.edu	Michigan State University
Shelley Rhoades-Catanach	shelley.rhoades@villanova.edu	Villanova University

#### **Charges**

- 1 Ascertain the challenges facing tax research, education, practice and the ATA.
- 2 Make recommendations, if appropriate, to the Trustees regarding strategies that the ATA can pursue to meet future challenges.
- 3 Consider long term financial strategies for the ATA
- 4 Make recommendations to the Trustees regarding strategies for increasing the public persona (presence) of the ATA

*(continued on page 30)*

## 2006–2007 ATA Committees

(continued from page 29)

### Membership Committee — 2006–2007

Lorraine Wright	lwright@ncsu.edu	North Carolina State University
Toby Stock	stockt@ohio.edu	Ohio University
Caroline Strobel	strobel@moore.sc.edu	University of South Carolina
Marty Wartick	marty-wartick@uni.edu	Northern Iowa University
Donna Bobek	dbobek@bus.ucf.edu	University of Central Florida
Shelley Rhoades-Catanach	shelley.rhoades@villanova.edu	Villanova University
Kate Mantzke	kmantzke@niu.edu	Northern Illinois University
Brigitte Muehlmann	bmuehlmann@bentley.edu	Bentley College
Scott Yetmar	s.yetmar@csuohio.edu	Cleveland State University
Stacy Wade	stacy.wade@wku.edu	Western Kentucky University
Pamela Smith	Pamela.Smith@utsa.edu	The University of Texas at San Antonio
Dennis Schmidt	dschmidt@montana.edu	Montana State University

### Charges

- 1 Ensure that membership information is available for display and distribution at the AAA Annual Meeting and Regional Meetings. Coordinate this activity with the AAA Annual Program Committee and the Regional Programs Committee. The Regional Programs Committee will distribute brochures at the Regional Meetings.
- 2 Identify through the AAA, ATA members whose memberships have lapsed and invite them to rejoin the ATA.
- 3 Contact last year's membership chair for a document of the procedures that the Membership Committee performs annually so that it may be updated and passed on to successive Membership Committees.
- 4 Work with the New Faculty Concerns Committee to target prospective members of the ATA.
- 5 Use the Ph.D. Directors database that is on the ATA website and contact the directors for the names of tax doctoral students. Coordinate with Doctoral consortium committee to obtain names of doctoral students that you might not have received from the Ph.D. directors.
- 6 Consider ways to increase both academic and practitioner interest in joining the ATA.
- 7 Consider whether an increase in the public persona of the ATA would increase the membership of the ATA and what types of activities this committee thinks would help increase that persona

### Midyear Program Committee — 2006–2007

Andy Cuccia	cuccia@ou.edu	University of Oklahoma
Susan Anderson	sanderson9@triad.rr.com	North Carolina A&T
T. J. Atwood	AtwoodT@unt.edu	University of North Texas
Terry Crain	tcrain@ou.edu	University of Oklahoma
Charlene Henderson	chenderson@walton.uark.edu	University of Arkansas
Kim Key	keykimb@auburn.edu	Auburn University
Lynn Jones	lcjones@unf.edu	University of North Florida
Bill Kulsrud	wkulsrud@iupui.edu	Indiana University Indianapolis
Teresa Lightner	t.lightner@ttu.edu	Texas Tech University
Tracy Noga	tnoga@bentley.edu	Bentley College
Nathan Oestreich	drno@sdsu.edu	San Diego State University
John Phillips	john.phillips@business.uconn.edu	University of Connecticut
Susan Porter	porter@acctg.umass.edu	University of Massachusetts
Tim Rupert	T.Rupert@neu.edu	Northeastern University
Kathleen Sinning	kathleen.sinning@wmich.edu	Western Michigan University
Pamela Smith	Pamela.Smith@utsa.edu	The University of Texas at San Antonio
Teresa Stephenson	TeresaS@uwyo.edu	University of Wyoming
Janet Trewin	trewinj1@unk.edu	University of Nebraska at Kearney
John Wilguess	john.wilguess@okstate.edu	Oklahoma State University

(continued on page 31)

## **2006–2007 ATA Committees**

### ***Midyear Program Committee (continued from page 30)***

#### **Charges**

- 1 Plan the 2007 Midyear Meeting including hotel selection, session topics, speakers, rooms, meals and breaks.
- 2 Coordinate a research session and a new faculty/doctoral session with the Research Methodologies Committee.
- 3 Coordinate a teaching session with the Teaching Resources Committee.
- 4 Coordinate the Legal Research sessions with the chairs of the Legal Research committees.
- 5 Work with the JATA Editor to coordinate any issues needed between the midyear meeting and the JATA conference.
- 6 Coordinate a New Faculty Breakfast with the New Faculty Concerns Committee.
- 7 Arrange for a luncheon speaker and an appropriate gift or honorarium.
- 8 Handle all on-site activities.
- 9 Promote the meeting at the 2007 Annual Meeting by providing a preliminary program and information about meeting and hotel registration.
- 10 Secure evaluation of meeting components (Program, speakers, food, hotel, etc.) at the Midyear Meeting. Forward summary data to the President-elect and Vice President-elect for planning the following year's Midyear Meeting. Submit a complete report to the Trustees.
- 11 Assist the Vice President-elect with planning for the 2008 Midyear Meeting.
- 12 Consider how the efforts of this committee can increase the public persona of the ATA

### **Midyear Meeting Site Selection Committee — 2006–2007**

Hughlene Burton	haburton@email.uncc.edu	The Univ. of North Carolina at Charlotte
Shelley Rhoades-Catanach	shelley.rhoades@villanova.edu	Villanova University
Mark Higgins	markhiggins@uri.edu	University of Rhode Island

#### **Charges**

- 1 Select a primary site and a back-up site for the 2009 ATA Midyear Meeting. If possible, these sites should be selected from the list of cities approved by the Trustees at the August 2003 meeting. These cities were the highest ranked cities from the membership survey conducted in 2003.
- 2 Work with the Midyear Meeting Logistical Issues Task Force to update the 2003 survey for market changes that have occurred since that time. Also consult with AAA to determine if the organization will be moving toward a system where it uses 1 or 2 hotels, if applicable for all regional and section meetings.
- 3 Coordinate with the 2007 Midyear Planning Committee to ensure that a wide selection of potential sites are included in the 2007 Midyear evaluation form. Review the preferred sites from the 2006 Midyear meeting.
- 4 Report the selection to the President and the Board of Trustees by their August 2008 meeting. The Board will then approve the selection by a majority vote. If the selection is not approved, it will be sent back to the committee. The committee will then submit another site for the Board's approval.
- 5 Consider and recommend to the trustees a process for setting the registration fees for upcoming meetings. Include consideration of past costs and the impact of meeting costs on attendance.

*(continued on page 32)*

## **2006-2007 ATA Committees**

*(continued from page 31)*

### **Nominations Committee — 2006-2007**

Frances Ayres	fayres@ou.edu	University of Oklahoma
Stewart Karlinsky	taxphd@pacbell.net	San Jose State University
Leann Luna	lluna@utk.edu	University of Tennessee
Bobbie Martindale	bobbie@dbu.edu	Dallas Baptist University
Thomas Omer	tomerm@may.s.tamu.edu	Texas A&M University

### **Charges**

- 1 Review the solicitation and selection guidelines for the ATA Tax Manuscript Award. Provide ATA Trustees and Officers with a document outlining the process suitable for display on the ATA website
- 2 Solicit nominations from the membership by placing a notice in the Fall 2006 ATA Newsletter and on the ATA website as well as from the Board of Trustees for a slate of officers for 2007-2008. The slate for 2007-2008 includes the following positions
  - a.) President-Elect
  - b.) Vice President-Elect
  - c.) Secretary
  - d.) Treasurer (can be re-nominated for a second term. However, current person is finishing second term).
  - e.) Three Trustees or additional Trustees if needed
  - f.) Two members for the Publication Committee
- 3 Contract prior years' committee chairs to obtain names and/or nominations of people who would make effective officers and trustees.
- 4 Select the candidates for nominations by April 1, 2007, and notify the 2006-2007 President and President-Elect of their names. Publish the slate in the Summer 2007 ATA Newsletter.
- 5 Present the slate to the Board of Trustees at the August 2007 meeting and to the ATA membership at the 2007 ATA annual program business meeting.

### **Publications Committee — 2006-2007**

John Phillips	john.phillips@business.uconn.edu	University of Connecticut
Bob Yetman	rjyetman@ucdavis.edu	University of California, Davis
Sandy Callaghan	S.Callaghan@tcu.edu	Texas Chirstian University
Jim Seida	jseida@nd.edu	Notre Dame
Raquel Alexander	RaquelA@ku.edu	University of Kansas
Mary Margaret Frank	FrankM@darden.virginia.edu	University of Virginia

### **Charges**

- 1 Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.
- 2 Review and make any necessary changes to the Publication Committee Handbook.
- 3 Provide a recommendation to the President and President Elect regarding an editor-elect for JATA.
- 4 Provide a recommendation to the President and President Elect regarding the editor of the newsletter for 2007-2008.
- 5 Work, as needed, with the JATA Editor on the application to have JATA included in the SSCI database.
- 6 Continue to develop and implement a plan to increase the visibility of JATA and JLTR. Also consider ways to increase library subscriptions to both journals.
- 7 Explore ways in which tax based education research (cases, innovative teaching methods, research papers etc.) can be disseminated so that our member's efforts might be recognized by some institutions.
- 8 Consider how the efforts of this committee can increase the public persona of the ATA.

*(continued on page 33)*



## 2006–2007 ATA Committees

(continued from page 32)

### Regional Programs Committee — 2006–2007

Marty Wartick	Chair	Northern Iowa University
Donna Bobek	Vice Chair	University of Central Florida
Shelley Rhoades-Catanach	Mid-Atlantic	Villanova University
Kate Mantzke	Midwest	Northern Illinois University
Brigitte Muehlmann	Northeast	Bentley
Scott Yetmar	Ohio	Cleveland State University
Stacy Wade	Southeast	Western Kentucky University
Pamela Smith	Southwest	The University of Texas at San Antonio
Dennis Schmidt	Western	Montana State University

#### Charges

- 1 Establish contact with the AAA Regional Vice President and the regional program chairs to ensure that the ATA is represented on all regional programs.
- 2 Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax educational issues. Notify members of submission deadlines for all regional meetings.
- 3 Work with the ATA President to send an email to ATA members notifying them of submission deadlines for all regional meetings.
- 4 Attend regional program planning meetings.
- 5 Coordinate with any organizations sponsoring pre- and post-meeting seminars at the regional meetings.
- 6 Assist the Membership Committee with distributing materials about the ATA at the regional meetings and provide feedback and/or ideas to the committee on how to attract new members.
- 7 Introduce tax practitioners to the ATA by involving them in planning.
- 8 IPublish information about the tax portion of the regional meetings in the Spring ATA Newsletter and the ATA website
- 9 Develop a description of procedures used to coordinate the Regional Programs that may be updated and passed on to successive Regional Program Chairs.
- 10 Consider how the efforts of this committee can increase the public persona of the ATA

### Research Resources and Methodologies Committee — 2006–2007

Jon Davis	jdavis@bus.wisc.edu	University of Wisconsin–Madison
Darryl Brown	dbrown2@ilstu.edu	Illinois State University
William Brent Carper	TeamCarp@earthlink.net	Saint Leo University
Charles Enis	c3e@psu.edu	Pennsylvania State University
Tonya Flesher	actonya@olemiss.edu	University of Mississippi
Jim Seida	jseida@nd.edu	Notre Dame

#### Charges

- 1 In coordination with the Midyear Committee, plan and administer a research session at the 2007 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators and discussants as needed.
- 2 In coordination with the Midyear and New Faculty Concerns Committees, plan and administer a New Faculty/Doctoral Student research session at the 2007 Midyear Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators and/or discussants.
- 3 Establish and post in both the Summer and Fall 2006 ATA Newsletters as well as the ATA website the guidelines for submission of New Faculty/Doctoral research papers to the ATA Midyear Meeting.
- 4 Create a research column for the Fall 2006 and Summer 2007 ATA Newsletters that includes citations and brief summaries of several research articles in each of the major paradigms that are likely to be of interest to ATA members. Strive to find articles that are in journals that ATA members may not routinely read.
- 5 Consider how the efforts of this committee can increase the public persona of the ATA

(continued on page 34)

## **2006–2007 ATA Committees**

*(continued from page 33)*

### **Tax Policy — Accounting Methods Committee — 2006–2007**

Dick Weber	weberr@msu.edu	Michigan State University
Susan Anders	sanders@sbu.edu	St. Bonaventure University
Darryl Brown	dbrown2@ilstu.edu	Illinois State University
Adrienne Slaymaker	aslay@ix.netcom.com	Metropolitan State University
Stacy Wade	stacy.wade@wku.edu	Western Kentucky University

#### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response. Forward any ideas to the chair of the tax policy oversight committee.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

### **Tax Policy — Complexity Committee — 2006–2007**

Gene Seago	seago@vt.edu	Virginia Tech
Sandra Byrd	Sandrabyrd@Missouristate.Edu	Missouri State University
Philip Harmelink	pharmeli@uno.edu	University of New Orleans
Kaye Sheridan	Kaye-Sheridan@utc.edu	University of Tennessee at Chattanooga
Jay Soled	jaysoled@andromeda.rutgers.edu	Rutgers University
Jean Wells	jwellsjessup@howard.edu	Howard University

#### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response. Forward any ideas to the chair of the tax policy oversight committee.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

### **Tax Policy — Corporate Committee — 2006–2007**

Don Samelson	samelson@lamar.colostate.edu	Colorado State
Richard Leaman	rleaman@du.edu	University of Denver
Ronald Marcuson	marcusonr@yahoo.com	Depaul University
Mark Segal	msegal@usouthal.edu	University of South Alabama
Janet Trewin	trewinj1@unk.edu	University of Nebraska at Kearney

#### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response. Forward any ideas to the chair of the tax policy oversight committee.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

*(continued on page 35)*

## **2006–2007 ATA Committees**

*(continued from page 34)*

### **Tax Policy — Family Committee — 2006–2007**

Richard Spead	richard@speadtax.com	Spead Tax Group, \ Washington School of Law
Ellen Cook	edcook@louisiana.edu	University of Louisiana at Lafayette
John McGowan	mcgowanjr@slu.edu	Saint Louis University
Chuck Pier	chuck.pier@txstate.edu	Texas State University
Lorraine Wright	lwright@ncsu.edu	North Carolina State University

#### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response. Forward any ideas to the chair of the tax policy oversight committee.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

### **Tax Policy — Flow-Through Entities Committee — 2006–2007**

Tom Dickens	dickent@clermson.edu	Clemson University
Larry Crumbley	dcrumbl@lsu.edu	Louisiana State University
Bill Harden	jwharden@uncg.edu	The University of North Carolina at Greensboro
Ken Orbach	orbach@fau.edu	Florida Atlantic University
John Stancil	jstancil@flsouthern.edu	Florida Southern College

#### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response. Forward any ideas to the chair of the tax policy oversight committee.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

### **Tax Policy — International Committee — 2006–2007**

Gil Manzon	manzong@bc.edu	Boston College
Alexander Gelardi	amgelardi@stthomas.edu	University of St. Thomas
Devan Mescall	dmescall@uwaterloo.ca	University of Waterloo
Michael Schadewald	schade@uwm.edu	University of Wisconsin–Milwaukee
William Zink	william.zink@gt.com	Grant Thornton LLP

#### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response. Forward any ideas to the chair of the tax policy oversight committee.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

### **Tax Policy — Multistate Committee — 2006–2007**

*(continued on page 36)*

## **2006–2007 ATA Committees**

*(continued from page 35)*

Debra Salvador	salbador@vt.edu	Virginia Tech
Tonya Flesher	actonya@olemiss.edu	University of Mississippi
Kate Mantzke	kmantzke@niu.edu	Northern Illinois University
Roxanne Spindle	rspindle@vcu.edu	Virginia Commonwealth University
Deborah Thomas	dthomas@walton.uark.edu	University of Arkansas

### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics that would be appropriate for the ATA to make a formal response. Forward any ideas to the chair of the tax policy oversight committee.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

## **Tax Policy — Oversight Committee — 2006–2007**

Roby Sawyers	Oversight	North Carolina State University
Gene Seago	Complexity	Virginia Tech
Dick Weber	Accounting Methods	Michigan State University
Don Samelson	Corporate	Colorado State University
Richard Spead	Family	Spead Tax Group, PLLC \ Washington School of Law
Gil Manzon	International	Boston College
Debra Salvador	Multi-State	Virginia Tech
Tom Dickens	Flow-through-Entities	Clemson University

### **Charges**

- 1 Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the Tax Policy Committees.
- 2 Work with the External Relations Faculty Committee to identify and recommend ATA members to serve on AICPA Technical Resource Panels, committees and task forces.
- 3 Consider how this committee's efforts can increase the public persona of the ATA.

## **Teaching Resources Committee — 2006–2007**

*(continued on page 37)*

## 2006-2007 ATA Committees

(continued from page 36)

John Everett	jeverett@vcu.edu	Virginia Commonwealth University
Sandra Byrd	Sandrabyrd@Missouristate.Edu	Missouri State University
Caroline Craig	ckcraig@ilstu.edu	Illinois State University
Stephen Gara	Stephen.Gara@drake.edu	Drake University
Bambi Hora	bhora@ucok.edu	University of Central Oklahoma
Frances McNair	fmcnair@cobilan.msstate.edu	Mississippi State University
Linda Nelsestuen	lnelsestuen1@tampabay.rr.com	University of Tampa
Toby Stock	stockt@ohio.edu	Ohio University

### Charges

- 1 In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2007 ATA Midyear Meeting.
- 2 Consult with the Undergraduate Curriculum Committee and Graduate Education Committee and the ATA Webmaster to plan and begin implementing an online exchange of assessment material that is being used in tax courses. Implementation should consider how the assessment material should be organized to facilitate ATA members' ease of access.
- 3 Write a column for the Spring ATA Newsletter which includes citation and short summaries of articles about innovative teaching ideas.
- 4 Develop a proposal for ways that the ATA can encourage, develop and disseminate tax education research.
- 5 Monitor any developments with the AICPA's Model Tax Curriculum and work with the Undergraduate Curriculum to determine its impact on tax education.
- 6 Think generally how the activities of this committee would be of interest to an audience beyond just ATA members and how your committee through the ATA website or other facility can make that activity known both to the members and broader audience.

## Technology Committee — 2006-2007

Kevin Murphy	kevin.murphy@okstate.edu	Oklahoma State University
Amy Dunbar	Amy.Dunbar@business.uconn.edu	University of Connecticut
Zite Hutton	Zite.Hutton@wwu.edu	Western Washington University
Bruce Lubich	blubich@umuc.edu	University of Maryland
Richard Newmark	richard.newmark@unco.edu	Northern Colorado University
Jerrold Stern	stern@indiana.edu	Indiana University
Scott Yetmar	s.yetmar@csuohio.edu	Cleveland State University

### Charges

- 1 Determine ways in which the ATA website can be better utilized as a tool for disseminating information about technology that is used in the classroom.
- 2 Determine ways in which the ATA website can be better utilized as a tool for disseminating information about innovative teaching ideas, tips, and techniques.
- 3 Create a section of the web that list the past years and as many as the previous years ATA/ Deloitte Innovations in Teaching Award winners
- 4 Work with the Teaching Resources Committee determine ways in which the ATA website can be better utilized as a tool for disseminating information about educational and pedagogical research
- 5 Determine ways in which the ATA website can be better utilized as a tool for disseminating potential research ideas.