



**American
Accounting
Association**

**American Taxation
Association**

FALL 2011

Letter from the President



Tim Rupert, ATA President

As we approach the end of the fall semester, I wanted to continue the tradition of our past few presidents and provide an update of the activities of the ATA through the president's newsletter. At the top of this page, you will see one of the most visible changes that we have made. We have adopted the AAA branding for sections and regions. As the AAA continues to roll out their new branding, you'll see additional changes to our website as we incorporate this new logo.

While our logo may have changed, many of our traditions have remained. The ATA has a tradition of developing wonderful programs for our meetings. This year's annual meeting in Denver was no exception, and I want to take this opportunity to thank Charlene Henderson and her committee for developing a great set of sessions for the ATA.

As we look forward to our future meetings, Nancy Nichols and her committee are finalizing what promises to be a great set of sessions for the mid-year meeting in New Orleans (Feb. 24-25). The program includes a plenary session on Friday with tax directors as well as a legislative update session on Saturday that is being led by Lindy Paull of PwC. Other sessions include a session on teaching millennials that will include representatives from Ernst & Young and KPMG, as well as CPE sessions led by professionals from Deloitte and Grant Thornton. Amy Dunbar and the Research Resources Committee are also coordinating a series of research sessions featuring the work of our members. If you're interested in being a part of the program, there are still opportunities available. On page 2-3, you'll find calls for submissions for the Research-in-Progress session, a teaching session with cases and class materials, and the *JLTR* conference. You can find information about registration for the meeting

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and reservations for the hotel on the ATA website.

As in past years, in conjunction with the mid-year meeting, the ATA will sponsor our Doctoral Consortium. Andy Cuccia is the chair of this year's consortium. He and his committee are developing a great program that promises to be valuable for the development of doctoral students with an interest in teaching and researching in tax.

The end of fall semester also marks the time when we begin to think about our annual meeting. This year's AAA Annual Meeting is scheduled to take place in Washington, D.C. from August 4-8. Susan Anderson is chairing the committee that will develop the program for the ATA. As a reminder, submissions for the conference are due by January 11.

At the annual meeting, the ATA also presents a number of awards to our outstanding members. On pages 6-7, you'll see a call for nominations and submissions for these awards. They include the ATA/Deloitte Teaching Innovation Award, the ATA Tax Manuscript Award, the ATA/PwC Outstanding Dissertation Award, the Sommerfeld Outstanding Tax Educator Award, and the ATA Outstanding Service Award. These awards have deadlines from the middle of January to the beginning of February.

Finally, the annual meeting is also the time when new officers will be elected. On page 5, you'll find a call for nominations for officers for next year. Please consider running or nominating colleagues that you think would help the future of our organization.

I wish you all have a productive end to your fall semester as well as a happy and healthy holiday season, and I look forward to seeing you in New Orleans for the mid-year meeting.

Tim Rupert
President, ATA 2011-2012
Northeastern University

Upcoming Submission Deadlines

2012 ATA Mid-Year Meeting in New Orleans

Research-in-Process Session **Deadline: December 1, 2011**

This session provides all researchers an opportunity to present research-in-process. Research-in-process must be sufficiently developed to allow informed feedback (e.g., well developed background and theory, clearly stated hypotheses, and planned statistical analysis). Papers that will be submitted to a journal prior to the submission deadline are not eligible. We encourage submission of a variety of papers including those that examine new topics, new or seldom seen methods of

research, new data sets, etc. that might appeal to our audience of tax enthusiasts. This session aims to provide authors with relevant and timely feedback and the audience exposure to cutting edge research. Complete submission information can be found at:

[http://aaahq.org/ata/ ATAMenu/ATAMidyear CallForPapers.htm#NF RIP sub](http://aaahq.org/ata/ATAMenu/ATAMidyearCallForPapers.htm#NF_RIP_sub)

For more information, contact Amy Dunbar at AmyDunbar@Business.UConn.edu

Upcoming Submission Deadlines *(cont'd)*

2012 ATA Mid-Year Meeting in New Orleans

A Collection of Classroom Cases and Tools

Deadline: December 1, 2011

The Teaching Resources committee is sponsoring a presentation session at the mid-year meeting that will focus on tax-related teaching and instructional materials. Sharing your tax-related projects and cases will not only help new tax instructors, but also more seasoned professors who would like to use different classroom materials, but may not have the time to develop them. The committee is interested in short cases, class projects, tax return preparation, simulations and tax research that can be easily and effectively integrated into tax curricula at any level (undergraduate or graduate courses).

Complete submission information can be found at:

<http://aaahq.org/ata/meetings/midyear-meetings/2012/2012%20Classroom%20Cases%20Call%20for%20Submissions.pdf>

For more information, contact Brigitte Muehlmann at bmuehlmann@suffolk.edu

JLTR Conference

Deadline: December 15, 2011

The JLTR Conference will feature papers using legal tax research methods. The paper should be no longer than 25-30 double spaced pages. All manuscripts will be blind reviewed and must follow the style guidelines of The Journal of Legal Tax Research. We encourage submission of research that:

- Proposes improvements in U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Discusses improvements in tax policy, tax compliance or tax complexity
- Identifies, describes or illuminates important current tax issues
- Critically analyzes recent or proposed legislative or regulatory changes
- Provides critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyzes similarities and differences between tax accounting and financial accounting issues

Complete submission information can be found at:

[http://aaahq.org/ata/ ATAMenu/ATAMidyearCallForPapers.htm#JLTRcall](http://aaahq.org/ata/ATAMenu/ATAMidyearCallForPapers.htm#JLTRcall)

For more information, contact Blaise Sonnier at sonnierb@fiu.edu

Upcoming Submission Deadlines *(cont'd)*

2012 Internal Revenue Service Research Conference

Deadline: December 1, 2011

The Internal Revenue Service will hold its 2012 Research Conference in June or July in Washington, D.C.. The exact date and location will be announced at a future date, at <http://www.irs.gov/taxstats/bustaxstats/article/0,,id=227443,00.html>.

We invite you to propose a research paper on a tax administration topic for the 2012 Conference. General areas of interest include measuring and influencing taxpayer compliance, estimating taxpayer compliance costs (burden), tax complexity, improving tax administration (e.g., through service, enforcement, systems, third parties, changing the tax law or regulations, etc.), and understanding the nature and behavior of the taxpayer population. For more information about this conference, including previous conference programs and papers, visit the Web site shown above, and click on the links to previous conferences.

Proposals are welcome from government and non-government researchers from the U.S. and abroad. One author per paper will receive funding for travel and those who are not government employees (or government contractors) also will receive honoraria.

Completed papers will be due in May. A conference proceedings volume will be published containing all of the papers presented at the conference. Authors will have until August to revise and resubmit final draft of their paper for publication.

For each proposed paper, please submit:

- A title
- An abstract not to exceed two pages in length in word format
- Names and affiliations of all authors
- An e-mail address and phone number for at least one contact author

**The deadline for proposals is
December 1, 2011.**

Please e-mail your submission to: research.conference@irs.gov. Please put “proposed paper” in the subject line.

Thank you for your interest in our conference and advancing tax administration research.

Janice M. Hedemann
Chair, 2012 IRS Research Conference

Nominations for ATA Positions

Call for Nominations: ATA Officers, Trustees, and Publications Committee

Deadline: February 13, 2012

The ATA Nominations Committee is seeking nominations for the following positions for the 2012-2013 academic year:

1. President-Elect
2. Vice President-Elect
3. Vice President of Finance-Elect
4. Secretary
5. Four Trustees (two-year terms)
6. Two Trustees who are members of the Publications Committee (two-year terms)

Details of these positions (roles and responsibilities) can be found in the ATA Operations Manual on the ATA Website: <http://aaahq.org/ata/ATAMenu/AdminManual.htm>

Please take the time to think about who you would like to see in ATA leadership positions. These individuals will influence the activities of the ATA in the coming years.

Please send your nominations to Professor Lil Mills at Lillian.Mills@mcombs.utexas.edu.

Call for Nominations: ATA Webmaster

A new webmaster for the ATA will be needed, starting September 1, 2012. If you are technically proficient and have an interest in design you're encouraged to send an email to:

ATAwebmaster@AAAhq.org or contact Anne Christensen, chair of the Publications Committee at annec@montana.edu



2012 ATA Mid-Year Meeting

Meeting Registration Deadline:

January 23, 2012

Hotel Registration Deadline:

January 25, 2012

More information can be found at:

<http://aaahq.org/ata/meetings/midyear-meetings/2012/ATAmidyear2012.htm>

Nominations/Submission for Awards

ATA/Deloitte Teaching Innovation Award

Deadline: January 16, 2012

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

Submission information can be found at:

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

For more information, contact David Hulse at dshuls00@uky.edu

ATA Tax Manuscript Award

Deadline: January 15, 2012

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

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

For more information, contact Tom Omer at tommer@mays.tamu.edu

ATA/PwC Outstanding Dissertation Award

Deadline: February 3, 2012

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation. The award recipient receives a plaque and a \$5,000 award at the annual ATA luncheon. Candidates must submit a “working paper” from their dissertation that does not exceed 40 pages (including all tables, graphs, charts, appendices, and bibliography). The dissertation must have been completed during the 2011 calendar year. The complete requirements for submission can be found at:

[http://aaahq.org/ata/ ATAMenu/CallAwards.html#ATAPwCOutstandingDissertation](http://aaahq.org/ata/ATAMenu/CallAwards.html#ATAPwCOutstandingDissertation)

For more information, contact Richard Sansing at

Richard.C.Sansing@tuck.dartmouth.edu

Nominations/Submission for Awards (cont'd)

2012 Ray M. Sommerfeld Outstanding Tax Educator Award

Deadline: January 31, 2012

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

http://aaahq.org/ata/_ATAMenu/CallAwards.html#RayMSommerfeld

For more information, contact Ben Ayers at bayers@uga.edu

2012 ATA Outstanding Service Award

Deadline: January 31, 2012

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

http://aaahq.org/ata/_ATAMenu/CallAwards.html#ATAOutstandingService

For more information, contact Ben Ayers at bayers@uga.edu