



**American  
Accounting  
Association**

**American Taxation  
Association**

**FALL 2012**

## Letter from the President



I hope that you are enjoying cooler temperatures and Fall colors! I can't believe that we are already midway through the Fall semester. Before it slips away, I want to take a few minutes to welcome you to the new academic year and share with you some ATA news. At the same time, I would like to thank you for the opportunity to serve as President for the upcoming year. Since my doctoral program, the ATA has been a significant part of my professional life. I am excited and honored for this opportunity.

The first task of the ATA President is the formation of committee structures for the upcoming year. I would like to sincerely thank the many ATA members who generously volunteered to serve in leadership positions and on our many committees. According to my count, we have approximately 200 ATA members serving in 250 volunteer positions. What a terrific testament to this organization!

For me, the Annual Meeting marks the start of the new school year. It is always a great opportunity to meet new colleagues, reconnect with long-time friends and do a little work face-to-face. On behalf of the membership, I would like to thank Susan Anderson and her committee for developing a great set of sessions for the ATA at the 2012 Annual Meeting in National Harbor.

At the same time, we look forward to the Mid-Year Meeting, JATA and JLTR Conferences in San Diego, February 22 and 23. LeAnn Luna and her committee are finalizing what promises to be a great program. In addition to the JATA and JLTR conferences, highlights of the meeting include:

- Keynote speaker Marty Sullivan from *Tax Note*.
- Distinguished law professors Ed Kleinbard, Kirk Stark and John Swain providing insights on federal, state, and international tax.
- Organizational development consultant Frank Cummings offering teaching tips for developing leadership and interpersonal skills.
- Technical updates on tax controversy and taxation of athletes and entertainers.
- Presentations by the winner of the Deloitte Teaching Innovation Award as well as other ATA members distinguished by their teaching skills.

Calls for each of these sessions can be found on pages 3 to 6. Preliminary program details, along with registration and hotel reservation information, can be found on the ATA website (<http://aaahq.org/ata/meetings/midyearmeetings/2013/ATAmidyear2013.html>).

As in past years, the KPMG/ATA Doctoral Consortium will immediately precede the Midyear meeting. This is a great developmental conference for doctoral students with a teaching or research interest in tax. It is also the perfect opportunity to introduce the ATA to our newest colleagues. Sonja Rejo is chairing the organizing committee. Please encourage your doctoral students to apply. Further details are provided on page 7.

In addition to the Midyear Meeting and Doctoral Consortium, ATA committees are working on a number of other initiatives. I would like to highlight just a few that may be of interest to you:

- The Long Range Planning Task Force looks forward to sharing their recommendations for strategic future initiatives of the ATA.
- The Doctoral Consortium and Midyear Meeting Task Forces will begin evaluating these two successful annual events and make strategic recommendations for the future.
- The Tax Policy Oversight Committee has begun work on two policy papers.
- External Relations is developing a process that will better enable us to identify and secure ATA representation on AICPA Technical Resource panels, committees and task forces as well as other national technical and tax policy organizations. Please see related announcement on page 10.
- The Technology Committee is developing recommendations and working with the AAA on redesign of the ATA website. We encourage you to complete the related member survey at <https://www.surveymonkey.com/s/ATAWebsite>. Details on page 10.

The ATA also presents a number of awards each year. Several ATA committees will soon begin to identify outstanding ATA members for each of these honors. These awards 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. I encourage you to forward your submission or to participate in the nomination process. The Calls for these award nominations/submissions can be found on pages 8 to 10, all with January deadlines.

Finally, the nominations committee will soon begin constructing the 2013-2014 slate of officers and trustees to be elected at the next Annual Meeting. Please consider or nominating yourself or colleagues. Specific details are included in the Call for Nominations on page 3.

These are only some of the many activities and initiatives underway at the ATA. I wish you all a great semester and look forward to seeing you in San Diego for the Mid-year meeting.

Sandy Callaghan  
President, ATA 2012-2013  
Texas Christian University

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# Nominations for ATA Leadership Positions

## **Deadline: February 13, 2013**

The ATA Nominations Committee is seeking nominations for the following positions for the 2013-2014 academic year:

1. President-Elect
2. Vice President-Elect
3. Vice President of Finance-Elect
4. Treasurer
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](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 Hughlene Burton at [haburton@unc.edu](mailto:haburton@unc.edu)

## Mid-Year Meeting Submission Deadlines

### **Research in Process**

#### **Deadline: December 1, 2012**

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, or 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 provide the audience exposure to cutting edge research.

Manuscripts should be submitted electronically in Microsoft Word or Adobe PDF format. Because a blind review process will be used to evaluate manuscripts, the cover page should be submitted as a separate file to preserve anonymity. 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 Amy Dunbar at [amy.dunbar@business.uconn.edu](mailto:amy.dunbar@business.uconn.edu). Please indicate that the submission is to be considered for the conference by including "ATA Mid-Year Meeting Research-in-Process Session Submission" in the subject line of the email. Authors should include the title of the paper, coauthor names, school affiliations, and email addresses in the body of the email. **For multiple submissions, please submit each in a separate email.** All questions should be addressed to Amy Dunbar.

# Mid-Year Meeting Submission Deadlines (cont)

## **New Faculty/Doctoral Student Research Session**

### **Deadline: Extended to November 9, 2012**

We invite new faculty and doctoral students to submit research papers and research-in-process. For a paper to qualify for the New Faculty/Doctoral Student Session, at least one author must have started their first tenure-track faculty position during the 2009-2010 academic year or later, or be a doctoral student. Papers must be sufficiently developed to allow informed feedback (e.g., well developed background and theory, clearly stated hypotheses, and planned statistical analysis.) Doctoral students are invited to submit papers based on their dissertation or other working papers.

Papers already accepted for publication prior to the selection announcement date are ineligible; submission of papers close to publication acceptance is discouraged. **Papers submitted for this session may also be submitted to either the JATA Conference or the JLTR Conference.** The ATA will partially support doctoral students who have papers accepted for the New Faculty/Doctoral Student Research session; the registration fee will be waived and one night's lodging at the hotel will be provided.

Manuscripts should be submitted electronically in Microsoft Word or Adobe PDF format. Because a blind review process will be used to evaluate manuscripts, the cover page should be submitted as a separate Word or PDF file to preserve anonymity. 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 Amy Dunbar at [amy.dunbar@business.uconn.edu](mailto:amy.dunbar@business.uconn.edu). Please indicate that the submission is to be considered for the conference by including "ATA Mid-Year Meeting New Faculty / Doctoral Student Research Session Submission" in the subject line of the email. Authors should include the title of the paper, coauthor names, school affiliations, and email addresses in the body of the email. Authors should also indicate whether the paper has also been submitted to either the JATA Conference or the JLTR Conference. **For multiple submissions, please submit each in a separate email.** All questions should be addressed to Amy Dunbar.

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## **Innovations and Challenges in Teaching Tax**

### **Deadline: November 15, 2012**

The Teaching Resources Committee is sponsoring a session focused on innovative teaching in tax at the ATA Mid-Year Meeting. Potential topics include, but are not limited to, the use of social media in tax courses, assignments requiring students to apply and enhance their Excel skills, and coping with the challenge of teaching tax courses when the permanence of many tax provisions (e.g., AMT patch) is uncertain. The session's format will include a 5-8 minute presentation of each accepted submission, after which the presenters will be available at tables to further discuss their ideas with interested audience members.

The Committee also is planning to sponsor a session similar to the Effective Learning Strategies (ELS) sessions at the AAA annual meeting. A submitter may choose to have his or her submission considered for this session if it is not accepted for the presentation session or have it considered only for the ELS session. Submissions for either session should describe the idea, resource, teaching strategy, or innovation that supports learning in tax, including the key issues and concepts that will be addressed. Please include learning outcomes – what will participants learn from your presentation or poster?

Authors of accepted submissions will be expected to attend the ATA Mid-Year Meeting and fulfill their responsibilities for the session for which their submission is accepted.

Submit either:

- (1) for consideration only for the ELS session, a short document of approximately 200 words, or
- (2) for consideration only for the presentation session or for both sessions, a longer paper (e.g., 5-10 pages, not counting figures, tables, etc.).

Submissions should be made electronically as email attachments to David Hulse ([dshuls00@uky.edu](mailto:dshuls00@uky.edu)). Indicate in your email whether you want the submission to be considered only for the presentation session, only for the ELS session, or for both sessions. Please make the email's subject line "ATA Mid-Year Meeting Submission."

*For further information, contact David Hulse ([dshuls00@uky.edu](mailto:dshuls00@uky.edu)).*

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## **JLTR Conference**

### **Deadline: Extended to December 15, 2012**

The third annual JLTR Conference will be held in conjunction with the American Taxation Association (ATA) Midyear Meeting in San Diego, California on February 22-23, 2013. Original papers addressing interesting and relevant legal tax research issues along with associated applied tax policy will be considered for the conference. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted. We encourage creative and innovative manuscripts that employ legal research methodologies and that logically and clearly:

- Identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions
- Propose improvements in U.S., state and local, or foreign tax systems and unique solutions to tax or fiscal problems
- Critically analyze proposed or recent tax law changes from both a technical AND a policy perspective
- Discuss improvements in tax compliance, tax complexity, or tax policy
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyze recent or proposed legislative or regulatory changes

- Critically analyze similarities and differences between tax accounting and financial accounting issues

Manuscripts must be no longer than 25 – 30 double spaced pages and must be submitted through the Manuscript Submission and Peer Review System for JLTR, located at <http://jltr.peerx-press.org>. The site contains detailed instructions regarding the preparation of files for submission. All manuscripts must comply with the JLTR editorial policies and style guidelines. To ensure anonymous review, please submit the article title page (with author names) in a separate file from the manuscript text. Also, please indicate that the paper is being submitted for the JLTR Conference. If file compatibility or electronic submission presents a problem, you should contact Professor Tony Curatola by email at [curatola@drexel.edu](mailto:curatola@drexel.edu). If you have questions specifically regarding the JLTR Conference itself, please contact Professor Robert Gardner by email at [gardner@byu.edu](mailto:gardner@byu.edu).

Papers submitted to the JLTR Conference are NOT automatically considered for publication in JLTR. If you wish to also submit the paper for publication in JLTR, please indicate by checking the appropriate box on the submission website. The JLTR submission fee of \$50 in U.S. funds should be paid by credit card following the instructions provided on the AAA web site (<http://aaahq.org/pubs/author.htm>).

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## 2013 JATA Conference

### **Deadline: Extended to November 9, 2012**

The 19th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in San Diego, California, on February 22-23, 2013. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline, however, may not be submitted.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 14, 2012.

Manuscripts must be submitted through the **Manuscript Submission and Peer Review System for JATA**. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author



names) must be in a separate file from the manuscript text. All manuscripts must comply with the *JATA* editorial policies and style guidelines. Please indicate that the paper is being submitted for the Conference and whether you are also submitting the paper for publication in *JATA* by checking the appropriate box on the submission website.

If file compatibility or electronic submission presents a problem, contact Professor Phillips by email at [jata@business.uconn.edu](mailto:jata@business.uconn.edu). The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the **AAA web site**. The submission fee is only required if the paper is to be considered for publication in *JATA*. Questions about the submission process may be emailed to John Phillips at [jata@business.uconn.edu](mailto:jata@business.uconn.edu).

## 2013 KPMG/ATA Tax Doctoral Consortium

**Deadline: November 16, 2012**

The ninth annual KPMG/ATA Tax Doctoral Consortium will be held on Thursday, February 21, 2013 before the ATA midyear meeting in San Diego.

The goal of the consortium is to help prospective new tax faculty make the right choices in the early stages of their careers so that they become successful scholars. While the program is designed to meet the needs of doctoral students with an interest in tax that are in the middle stages of their doctoral program, we will consider applications from doctoral students at all levels. A low student-faculty ratio will provide an opportunity for doctoral students to meet and learn from successful tax faculty in both small group sessions and on an individual basis.

The full program will be posted on the ATA website when it becomes available. Some funding will be available to cover travel costs, including travel support from the ATA Memorial Fund in honor of Chris Bauman and Marty Escoffier. The application is available on the [ATA website](#).

Please let doctoral students at your institution know about the 2013 KPMG/ATA Tax Doctoral Consortium. Questions can be directed to me at [sorego@indiana.edu](mailto:sorego@indiana.edu) or at the address below.

### 2013 ATA Mid-Year Meeting

**Meeting Registration Deadline:** January 22, 2013

**Hotel Registration Deadline:** January 28, 2013

More information can be found at:

<http://aaahq.org/ata/meetings/midyear-meetings/2013/ATAmidyear2013.html>

# Nominations/Submission for Awards

## ATA/Deloitte Teaching Innovation Award

**Deadline: January 15, 2013**

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>

For more information, contact Suzanne Luttman at [sluttman@scu.edu](mailto:sluttman@scu.edu).

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## ATA/PwC Outstanding Dissertation Award

**Deadline: January 25, 2013**

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation. The award recipient receives a plaque and a \$5,000 award at the annual ATA luncheon.

To be eligible, candidates must meet the following requirements:

- Candidates must submit a “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 2012 calendar year.
- Qualified candidates must be ATA members.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies the candidate has met all submission requirements.

### **Submission procedure**

Submissions must be emailed on or before January 25, 2013 (note that this date is 4 weeks earlier than past years to allow the committee time to evaluate the submissions and meet at the mid-year meeting to select the winning submission).

<http://aaahq.org/ata/ATAMenu/CallAwards.html#ATAPwCOutstandingDissertation>

Please e-mail submissions to Andy Schmidt at [apschmid@ncsu.edu](mailto:apschmid@ncsu.edu).



## **ATA Tax Manuscript Award**

**Deadline: January 15, 2013**

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 Lillian Mills at [Lillian.Mills@mcombs.utexas.edu](mailto:Lillian.Mills@mcombs.utexas.edu).

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## **2013 Ray M. Sommerfeld Outstanding Tax Educator Award**

**Deadline: January 31, 2013**

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

For more information, contact Mark Higgins at [markhiggins@uri.edu](mailto:markhiggins@uri.edu)

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## **2013 ATA Outstanding Service Award**

**Deadline: January 31, 2013**

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

For more information, contact Mark Higgins at [markhiggins@uri.edu](mailto:markhiggins@uri.edu)

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# Announcements

## External Relations

We want to ensure the ATA is represented on AICPA Technical Resource panels, committees and task forces, as well as other national technical and tax policy organizations. If you are currently serving or interested in serving please let us know! Email Tracy Noga ([tnoga@bentley.edu](mailto:tnoga@bentley.edu)) your name, area of interest or current appointment and length of service. After we understand who is currently serving we will alert the membership to additional opportunities and make sure the ATA has members on important national committees.

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## Technology Survey

### **Deadline: November 9, 2012**

The ATA Technology Committee is looking for your input regarding our Website design and the use of technology in general. We have created a survey asking you specific questions about your use of the ATA Website and "other technology" and about the things you would like to see on our site in the future. Please take a few minutes to fill out the survey. It should take you no more than 15 to 20 minutes. All participants who wish to be entered into a drawing for a \$50 gift card, please enter your name and e-mail address at the end of the survey.

To complete the ATA Website Survey please **Click Here**. If the hyperlink does not work, copy and paste this URL

<https://www.surveymonkey.com/s/ATAWebsite> into a web browser.

For questions regarding the survey, please contact Sonja Pippin ([sonjap@unr.edu](mailto:sonjap@unr.edu)) or Sandra Callaghan ([s.callaghan@tcu.edu](mailto:s.callaghan@tcu.edu)).