



**American
Accounting
Association**

**American Taxation
Association**

FALL 2014

Letter from the President

Greetings from the beautiful Shenandoah Valley where the mountains are showing their gorgeous fall colors. I trust the fall has you fully engaged in a host of exciting activities. Just as we enter the fall semester with excitement and expectations, we also begin the next year for the ATA with a similar level of expectations. The ATA is a tremendous section with truly outstanding and dedicated members and I am honored to serve as your President for this year.

I first want to thank all of you who share your time and expertise through involvement with the section. When asked last spring, over 200 members agreed to serve on committees, task forces, and in other roles. The enthusiasm you demonstrated when I made those requests was humbling. I know how busy everyone is, so the resounding willingness to serve your colleagues and the profession is remarkable. Thank you.

I would be remiss if I didn't acknowledge some significant contributions by our members. First, thanks to Andy Cuccia for his outstanding leadership as President this past year. The section is in a better position due to his efforts and direction. The annual meeting also marked the end of Board of Trustee terms for Tim Rupert, Brian Spilker, TJ Atwood, Brigitte Muehlmann, Lynn Jones and Steve Gill. These Board members contributed countless hours to the section's success and we owe them our gratitude. The 2013 Annual Meeting in Atlanta was a great success thanks to the leadership of Steve Gill (chair), Lynn Jones (vice-chair) and their committee. Great job.

It is an exciting time to be associated with the tax profession, tax research and tax education. I believe the ATA serves a vital role in making all of our academic pursuits more productive. This year is packed with opportunities for members to participate in ATA activities.

This is the inaugural year for the ATA Teaching & Curriculum Conference to be held on Thursday, February 26, immediately preceding the Midyear Meeting in Washington DC. Andy Cuccia and his committee are planning an exciting program. The Conference will examine issues related to designing, maintaining, and teaching in the tax component of an accounting curriculum. Due to space limitations, registration is limited to 80 attendees. A call for proposals for a session exploring tax teaching tips and techniques is available on page 3.

The Midyear Meeting, JATA and JLTR Conferences will be held on Friday and Saturday, February 27 & 28 in Washington DC. Diana Falsetta and her committee are finalizing what promises to be a terrific program. Washington is a great city for a tax conference and Diana's team is taking advantage of the guest speakers uniquely available in DC. I am looking forward to hearing the Washington experts' opinions about future tax legislation, especially after the mid-term elections. Calls for the research and teaching sessions can be found on pages 3 to 7. Preliminary program details, along with registration and hotel reservation information, can be found on the ATA website at <http://aaahq.org/ata/meetings/2015/registration.cfm>.

The KPMG/ATA Doctoral Consortium will immediately precede the Midyear meeting. Pete Lisowsky 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. Please encourage your doctoral students to apply. Further details are provided on page 7.

In addition to the Washington meetings, ATA committees are working on a number of other initiatives. I would like to highlight a few that may be of interest to you:

- The Long Range Planning Task Force is developing recommendations for future strategic ATA initiatives.
- The Tax Policy Oversight Committees are working on three new policy papers
- The Technology Committee is continuing to work with the new website that was launched in August.
- The Research Dissemination Task Force is evaluating opportunities for sharing members' research with the professional community.
- Our Advisory Board is identifying ways to assist members with teaching and research.

Each year at the annual meeting, the ATA presents a number of awards to outstanding members. 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. All of the submissions/nominations have January deadlines. I encourage you to forward your submission or to participate in the nomination process. The calls can be found on pages 8 to 10.

Even though the year has just begun, the Nominations Committee will soon be considering a slate of officers for the 2015-2016 year. If you would like to serve as an officer, please consider a self-nomination or nominate a deserving colleague. The call is on page 10.

I wish you the best throughout the fall semester. Thanks in advance for everything you do for the ATA. I look forward to seeing you in Washington at the Teaching & Curriculum Conference and Midyear Meeting.

Nancy Nichols
President, ATA 2014-15
James Madison University

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Call for Proposals: ATA Teaching & Curriculum Conference

Deadline: November 1, 2014

The inaugural ATA Teaching and Curriculum Conference will be held on Thursday, February 25, 2015, immediately prior to the upcoming ATA Midyear meeting in Washington, DC. The planning committee is soliciting proposals for a session exploring tax teaching tips and techniques. This session will feature a number of teaching ideas that can each be shared, including related materials, illustrations, instructions, etc., in a relatively short presentation. If you have developed a unique exercise, case, active learning exercise, online tool, or other pedagogical innovation you'd like to share, this session is for you!

Proposals related to any and all substantive and pedagogical issues are welcome. Ideas related to the following would be particularly interesting.

- Tools to enhance online courses
- Ideas for enhancing the value of online homework packages
- Techniques used to flip the classroom
- Techniques for incorporating ethics into the tax course
- Strategies for preventing, detecting, and/or dealing with academic dishonesty
- Tips for enhancing student interest in taxation

Proposals should include a brief (1-2 page) description of the idea.

Submissions must be completed by November 1, 2014. Submission instructions can be found on the ATA website at (<http://aaahq.org/ata/meetings/2015/call.cfm#Curriculum>).

Authors of accepted submissions will be expected to attend the Conference and fulfill their responsibilities for the session for which their submission is accepted. For further information, contact Julia Camp at jcamp@providence.edu.

Calls for Mid-Year Meeting Submissions

In General

The 27th annual American Taxation Association (ATA) Midyear Meeting will be held in Washington, DC on February 27-28, 2015. Submissions are invited for research and teaching sessions. Details about each session along with specific submission requirements are below.

Unless otherwise noted, papers should be submitted through the AAA submission system, accessible at <https://convention2.allacademic.com/one/aaa/ata15/>. Your AAA member ID and password will be required. If you have forgotten your AAA member ID/password, go to https://members.aaahq.org/cvweb_aaa/MainLogin.shtml. If you do not have a member ID/password, go to <https://members.aaahq.org/profile/?f=help.guest> to obtain AAA login credentials. Then, use your AAA login credentials to create a new account in the submission system.

Research in Process & New Faculty/Doctoral Student Research

Deadline: November 1, 2014

We invite submissions of research papers. We encourage submission across a wide variety of topics and methods. We welcome new topics, new research methods, and new data sets, in addition to traditional domains.

Eligible research papers fall into the following categories.

- **New Faculty / Doctoral Research:** For a paper to qualify in this category, at least one author on the manuscript must have started their first tenure-track faculty position during the 2011-2012 academic year or later, or must be a doctoral student. Doctoral students are invited to submit papers based on their dissertation or other working papers. 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).
- **Working Papers:** For a paper to qualify in this category, the manuscript must be sufficiently developed to allow informed feedback (e.g., well developed background and theory, clearly stated hypotheses, and planned statistical analysis). 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. The aims are to provide authors with relevant and timely feedback and to provide the audience exposure to cutting edge research.

As part of the submission process, you will be asked to direct your paper to one or both of the above categories and to indicate whether your submission should be considered for inclusion in the research forum.

Submissions must be completed by November 1, 2014.

If you have questions, please contact Sean McGuire (smcguire@mays.tamu.edu) or Stacie Laplante (slaplante@bus.wisc.edu).

Note: Papers submitted to the ATA Midyear Meeting will not be considered for publication in *JATA* unless authors separately submit the paper to the journal and pay the submission fee.

Innovations and Challenges in Teaching Tax & Effective Learning Strategies

Deadline: December 1, 2014

Innovations and Challenges in Teaching Tax Session:

The Teaching Resources Committee is sponsoring a session focused on innovative teaching in tax. 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 is uncertain. The session's format will include a 5-8 minute presentation of each accepted submission, after which the presenters will be available to further discuss their ideas with interested audience members.

Effective Learning Strategies Session:

The Teaching Resources Committee is sponsoring a session similar to the Effective Learning Strategies (ELS) sessions at the AAA annual meeting. A submitter may choose to submit directly to the ELS session or to have his or her submission considered for this session if not accepted for the Innovations and Challenges session.

Submissions:

All submissions 1) should describe the idea, resource, teaching strategy, or innovation that supports learning in tax, including the key issues and concepts that will be addressed and 2) should include learning outcomes (what will participants learn from your presentation or poster?).

Submissions to the Innovations and Challenges session should consist of manuscripts (paper of 5-10 pages, excluding figures and tables). Submissions to the ELS session may consist of manuscripts or shorter documents (approximately 200 words).

Submissions must be completed by December 1, 2014.

Authors of accepted submissions will be expected to attend the ATA Midyear Meeting and fulfill their responsibilities for the session for which their submission is accepted. For further information, contact Megan McInerney Burke (megan.burke@tamuc.edu).

2015 *JLTR* Conference

Deadline: November 1, 2014

The annual *Journal of Legal Tax Research* Conference will be held in conjunction with the American Taxation Association (ATA) Midyear Meeting in Washington, D.C., from February 27-28, 2015, with the presentation of papers being on Saturday, February 28. 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, or
- Critically analyze similarities and differences between tax accounting and financial accounting issues.

To be considered, papers must be received no later than November 1, 2014. Manuscripts must be no longer than 25 – 30 double spaced pages and must be submitted through the Manuscript Submission and Peer Review System for *JLTR*, located at <http://jltr.allentrack.net>. The site contains detailed instructions regarding the preparation of files for submission. If you have questions specifically regarding the *JLTR* Conference itself, please contact Dr. Blaise M. Sonnier by email at bsonnier@uccs.edu.

Note: Although manuscripts are submitted through the *JLTR* manuscript submission system, authors need to check the appropriate box indicating whether the manuscript is being submitted for the Legal Research Conference only or for both the Conference and publication consideration in *JLTR*. 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>). Decisions for the Conference and *JLTR* will be independent of each other.

2015 *JATA* Conference

Deadline: November 1, 2014

The 21st *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in Washington, DC on February 27-28, 2015. Original papers addressing interesting and relevant tax issues will be considered for the conference. **Submitted papers will not automatically be considered for publication at *JATA*. Authors are free to submit the papers to any journal. A paper under review (or being revised for resubmission) at another journal as of the Conference submission deadline, however, should not be submitted. Authors can submit papers to be considered for publication at *JATA* as well. Papers submitted to *JATA* will be given some preference in the conference selection process.** Authors will be notified of the Conference selection decision by December 15, 2014.

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

Manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JATA*, located at <http://jata.peerx-press.org>. 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 in a letter to the editor 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 boxes on the submission website. In addition, at the author's election, papers not accepted for presentation at the *JATA* Conference will be considered for presentation in one of the research sessions held during the Midyear Meeting.

To be considered, papers must be received no later than November 1, 2014. Contact Professor Ken Klassen by email at jata@uwaterloo.ca if file compatibility or electronic submission presents a problem. The submission fee of \$150 for members of the American Taxation Association (ATA) and \$200.00 if none of the co-authors are members of the. The submission fee is only required if the paper is to be considered for publication in *JATA*. Questions may be emailed to Kenneth Klassen at jata@uwaterloo.ca.

2013 KPMG/ATA Tax Doctoral Consortium

Deadline: November 14, 2014

The eleventh annual KPMG/ATA Tax Doctoral Consortium will be held on Thursday, **February 26, 2015**, before the ATA midyear meeting in Washington, D.C.

The Consortium goal is for doctoral students to meet and interact with ATA members and to learn about skills, strategies, and choices that will help them become successful scholars. The program is designed for students with an interest in tax and who are in the middle stages of their doctoral program. However, applications from doctoral students at any level of their program, or who are undecided about taxation as a focus of their teaching and research, will be considered.

KPMG and the ATA will provide lodging for both Wednesday, February 25 and Thursday, February 26, and all Consortium meals on Thursday. Students who have already attended the consortium twice will be asked to pay \$150 to cover meal costs.

Students interest in attending should send the completed [application form](#) as directed on the form. The deadline for the Doctoral Consortium is **Friday, November 14, 2014**. Applicants will be notified of acceptance to the consortium by Friday December 5, 2014.

Some funding will be available to cover travel costs, including travel support from E&Y and the ATA Memorial Fund in honor of Chris Bauman, Marty Escoffier, and Jack Kramer. Students receiving official invitations to the Consortium are invited to apply for E&Y travel grants by January 9, 2015. Applicants will be notified by February 6, 2015.

Please let doctoral students at your institution know about the opportunity to attend the 2015 KPMG/ATA Tax Doctoral Consortium and encourage them to apply. Questions about the consortium can be directed to Petro (Pete) Lisowsky at: lisowsky@illinois.edu.

Nominations/Submission for Awards

ATA/Deloitte Teaching Innovation Award

Deadline: January 15, 2015

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. More information is available at http://aaahq.org/ata/calls/award_nominations/award_nominations.cfm.

Submissions must be received electronically on or before **January 15, 2015**. Please send submissions to Janet Meade at jmeade@uh.edu.

ATA/PwC Outstanding Dissertation Award

Deadline: February 2, 2015

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:

- Qualified candidates must submit a “working paper” from their dissertation that does not exceed 40 pages (including ALL tables, graphs, charts, appendices, and bibliography).
- Qualified candidates must complete their dissertation during the 2014 calendar year.
- Qualified candidates must be ATA members.
- The chairperson of the candidate's dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.

Submission procedure:

Candidates must email their submissions to the Chair of the award committee, Sonja Rego, at sorego@indiana.edu on or before February 2, 2015.

ATA Tax Manuscript Award

Deadline: January 15, 2015

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/calls/award_nominations/award_nominations.cfm

Nominations for manuscripts, books, and chapters of books published during the 2012-2014 period will be accepted through January 15, 2015. Nominations should be sent or emailed to Michael Calegari, Associate Professor of Accounting at Santa Clara University, mcalegari@scu.edu.

2015 Ray M. Sommerfeld Outstanding Tax Educator Award

Deadline: January 30, 2015

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/calls/award_nominations/award_nominations.cfm

For more information, contact Tim Rupert at t.rupert@neu.edu.

2015 ATA Outstanding Service Award

Deadline: January 30, 2015

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/calls/award_nominations/award_nominations.cfm

For more information, contact Tim Rupert at t.rupert@neu.edu.

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

Deadline: February 6, 2014

The ATA Nominations Committee is seeking nominations for the following positions for the 2015-2016 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 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/administration/operations_manual/operations_manual.cfm

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. Self-nominations are also welcomed and encouraged.

Please send your nominations to Sandy Callaghan at s.callaghan@tcu.edu.