Next Year’s Meeting is the

2010 American Taxation Association (ATA)
Mid-Year Meeting & JATA Conference

The Westin Tabor Center
1672 Lawrence Street
Denver, Colorado 80202

February 19 & 20, 2010

Please forward your 2010 meeting ideas/recommendations to:

Susan L. Porter
McIntire School of Commerce
University of Virginia
Charlottesville, Virginia 22904
(434) 243-2961 office
(434) 924-7074 fax
sue.porter@virginia.edu
2009 ATA Mid-Year Meeting Program Committee

Marty Wartick (Chair), University of Northern Iowa
Hughlene Burton, University of North Carolina at Charlotte
Sandra Callaghan, Texas Christian University
Anne Christensen, Montana State University
Terry Crain, University of Oklahoma
Tony Curatola, Drexel University
Diana Falsetta, University of Miami
Carol Fischer, St. Bonaventure University
Charlene Henderson, University of Arkansas
David Hulse, University of Kentucky
Kim Key, Auburn University
Lynn Jones, University of North Florida
Brad Lindsay, College of William & Mary
LeAnn Luna, University of Tennessee
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Zite Hutton, Western Washington University
Sarah Nutter, George Mason University
Sue Porter, University of Virginia
Shelley Rhoades, ATA President
Richard Sansing, Dartmouth College
Gillian Spooner, KPMG

Please address your questions or comments regarding this meeting to:

Marty Wartick
Department of Accounting
University of Northern Iowa
Cedar Falls, IA 50614
marty.wartick@uni.edu
(319) 273-7754

Message from President Shelley Rhoades-Catanach

Welcome to Orlando and the 2009 Mid-Year Meeting of the American Taxation Association. We are delighted that so many of you could be here this week, and hope you experience a meeting filled with new ideas, new energy, and interesting interactions with colleagues and friends.

Marty Wartick and her committee have put together an exciting program, with an array of research, teaching, and professional development sessions designed with our diverse membership in mind. Friday’s offerings begin with a pair of CPE sessions on topics of current interest, followed by a legal research session offering a trio of interesting papers. Also on Friday, the 15th Annual JATA Conference offers an excellent set of papers accompanied by thought-provoking discussions. Friday’s conference sessions conclude with a panel of practitioner experts discussing potential new tax legislation under the incoming presidential administration. Friday evening, you are all invited to our conference reception for appetizers and refreshments. On Saturday, the fun continues with a terrific set of concurrent sessions throughout the day. In particular, new faculty are invited to attend the New Faculty breakfast on Saturday morning before the first session.

This year also marks the 5th Annual ATA/KPMG Tax Doctoral consortium, preceding the midyear meeting. Our heartfelt thanks go to the KPMG Foundation for their continuing sponsorship of this event. Sue Porter and her committee worked hard to make the consortium a valuable experience for doctoral students with an interest in tax. Many of these students will also attend the midyear meeting, and I ask for your assistance in welcoming them to Orlando and helping them find a collegial environment within the ATA. We also thank Ernst & Young for providing travel funds to enable PhD students to attend the midyear meeting.

As many of you know, our Midyear meeting has been sponsored by the KPMG Foundation for many years. We are extremely grateful for their generous and ongoing support. At our August meeting, the Board of Trustees voted to expand sponsorship opportunities to other firms with an interest in supporting the ATA. I am pleased to welcome, acknowledge, and offer thanks to the following accounting firms for their joint financial sponsorship of the 2009 ATA Mid-Year meeting: Deloitte, Ernst & Young, KPMG, PricewaterhouseCoopers (Platinum sponsors), and Grant Thornton (Gold sponsor). Representatives of these firms are present at the meeting, and I hope you will all join me in welcoming them and thanking them for their support.

Finally, kudos to Marty Wartick and her committee for their hard work on the program, Richard Sansing and his committee for their efforts organizing the JATA conference, and to all the countless committees, presenters, and ATA members without whom this meeting would not be possible. Thank you all, and have a great time in Orlando.
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<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
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<tr>
<td>7:30 a.m.</td>
<td>Registration Opens</td>
<td>Castle Harbour Foyer</td>
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<tr>
<td>7:30 - 8:30 a.m.</td>
<td>Continental Breakfast</td>
<td>Castle Harbour Foyer</td>
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<tr>
<td>7:30 a.m.-6:30 p.m.</td>
<td>Publisher Exhibits</td>
<td>Castle Harbour Foyer</td>
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**CPE Sessions**

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<th>Time</th>
<th>Event</th>
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<tr>
<td>8:15 - 9:45 a.m.</td>
<td>Tax Considerations of Switching from GAAP to IFRS</td>
</tr>
<tr>
<td>Harbour I &amp; II</td>
<td>This session will be led by Ashby T. Corum, a partner in the Tax Services Practice of KPMG in Detroit.</td>
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<tr>
<td>10:15 - 11:45 a.m.</td>
<td>Taxation of Sophisticated Financial Instruments</td>
</tr>
<tr>
<td>Harbour I &amp; II</td>
<td>This session will be led by Richard Larkins, a partner in the National Tax Department of Ernst &amp; Young.</td>
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**Noon - 1:15 p.m.**

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<th>Event</th>
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<tbody>
<tr>
<td>Lunch</td>
<td>Castle Harbour Ballroom</td>
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<tr>
<td>New faculty</td>
<td>(Providence College), Chair of the New Faculty Concerns Committee.</td>
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**Concurrent Session**

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<th>Time</th>
<th>Event</th>
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<tr>
<td>1:30 – 3:30 p.m.</td>
<td>Legal Research</td>
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<tr>
<td>Harbour I &amp; II</td>
<td>Moderator: Robert Gardner (Brigham Young University)</td>
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| Book/Tax Conformity at Convergence: One Option for Corporate Tax Reform |
| Author: Suzanne Luttman (Santa Clara University)                          |
| Discussant: Susan Anderson (Appalachian State University)                        |

| Puerto Rico: U.S. Tax Haven or 51st State |
| Authors: Thomas Schultz (Miami University) and Kyle Scott (University of North Florida) |
| Discussant: Mark Solomon (Walsh College) |

| Evaluating the Accelerated Research and AMT Credits Election under Sec. 168(k)(4): Intended and Unintended Consequences |
| Authors: John Everett (Virginia Commonwealth University), Cherie Hennig (Florida International University), and William Raabe (Ohio State University) |
| Discussant: Blaise Sonnier (Florida International University) |

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**Call for Papers 2010 JATA Conference**

The 16th Journal of the American Taxation Association Conference will be held in conjunction with the ATA’s Midyear Meeting in Denver, Colorado, on February 19-20, 2010. 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 may not be submitted. Papers already submitted to *JATA* may be submitted to the conference.

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 4, 2009.

Manuscripts being submitted to *JATA* 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 uses 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 Richard Sansing at JATA@tuck.dartmouth.edu. Please indicate in the email that the paper is being submitted for the Conference, and whether you are submitting the paper to *JATA*.

Questions about the submission process may be directed to Professor Richard Sansing at this address: Richard Sansing, Editor, *Journal of the American Taxation Association*, Tuck School of Business at Dartmouth, 100 Tuck Hall, Hanover, NH 03755.

To be considered, papers must be received no later than October 2, 2009. Contact Professor Sansing by email or phone (603.646.0392) 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). The submission fee is only required if the paper is to be considered for publication in *JATA*. Questions about the submission process may be directed to Professor Richard Sansing at this address: Richard Sansing, Editor, *Journal of the American Taxation Association*, Tuck School of Business at Dartmouth, 100 Tuck Hall, Hanover, NH 03755.
What to See and Do in Orlando

The Royal Plaza Hotel is located in the Walt Disney World Resort in the Downtown Disney area. The hotel offers free transportation to many of the Disney attractions, including the Magic Kingdom Park, Epcot, Disney-MGM Studios, Disney’s Animal Kingdom Theme Park, Disney’s Blizzard Beach Water Park, Disney’s Typhoon Water Park, Downtown Disney, and Downtown Disney Pleasure Island. Disney tickets can be purchased at the hotel. In addition to the hotel shuttle, our hotel is within walking distance of Downtown Disney and a number of restaurants. For those who are not interested in Walt Disney World, there are many opportunities to enjoy Florida’s sunshine. Orlando is an hour away from the Atlantic Ocean and an hour away from the Gulf of Mexico.

Journal of the American Taxation Association
Fifteenth Annual Research Conference

10:00 a.m.-Noon  Harbour III & IV

Authors: Jennifer Blouin (University of Pennsylvania), Linda Krull (University of Oregon), and Leslie Robinson (Dartmouth College)
Discussant: Michelle Hanlon (University of Michigan)

Paper: Corporate Income Tax Burdens at Home and Abroad
Authors: Kevin Markle (University of North Carolina) and Douglas Shackelford (University of North Carolina)
Discussant: Ken Klassen (University of Waterloo)

Noon-1:15 p.m. Lunch

Castle Harbour Ballroom
New faculty will be introduced by Julia Camp (Providence College), Chair of the New Faculty Concerns Committee.

1:30 – 3:30 p.m. Harbour III & IV

Paper: The Role of Client Advocacy in the Development of Tax Professionals’ Advice
Authors: Donna Bobeck (University of Central Florida), Amy Hageman (University of Central Florida), and Richard Hatfield (University of Alabama)
Discussant: Jennifer Kahle Schafer (University of South Florida)

Paper: Evaluating the Strength of Tax Authorities: How Experience Affects the Assessment and Combination of Source and Relevance
Authors: Anne Magro (George Mason University) and Sarah Nutter (George Mason University)
Discussant: John Barrick (Brigham Young University)
Friday, February 20, 2009

3:30 – 4:00 p.m.  Refreshment Break  Castle Harbour Foyer

4:00 – 5:30 p.m.  Legislative Update:  A “Stimulating” Discussion on
Harbour Current Tax Legislation
I, II, III & IV  Moderator:  Lil Mills (University of Texas at Austin)

Panelists Clint Stretch (Deloitte), Dave Koshgarian (Ernst & Young), Gillian Spooner (KPMG), and Lindy Paull (PricewaterhouseCoopers) will provide a legislative update and share their thoughts and insights about what is happening in D.C. from a tax legislation standpoint. The audience will have the opportunity to ask questions and can expect a lively discussion.

5:30 - 6:45 p.m.  Committee Meetings
7:00-8:00 p.m.  Reception  Crown Point Courtyard
8:00-10:00 p.m.  Late Movie – I.O.U.S.A.  Castle Harbor Ballroom

Saturday, February 21, 2009

7:30-8:30 a.m.  Continental Breakfast  Castle Harbour Foyer
7:30-8:30 a.m.  New Faculty Breakfast  Jasmine Bay
7:30 a.m.-5:00 p.m.  Publisher Exhibits  Castle Harbour Foyer

Concurrent Sessions
8:30-10:00 a.m.  (1) Research by New Faculty and Ph.D. Students
Harbour III & IV  Moderator: Sarah Nutter (George Mason University)

Cross-Jurisdictional Income Shifting:  Employing a Multi-Year Approach
Authors:  Stacie LaPlante (University of Georgia) and Ken Klassen (University of Waterloo)
Discussant:  Linda Krull (University of Oregon)

The Psychology of Individual Tax Evasion:  An Exploration of Personality and Social Cognition
Authors:  Jenna Meints (University of North Carolina) and Brent Roberts (University of Illinois)
Discussant:  Andy Cuccia (University of Oklahoma)

Capital Gains Tax, Supply-Driven Trading and Ownership Structure
Authors:  Dean Hanlon (Monash University) and Sean Pinder (University of Melbourne)
Discussant:  Jim Seida (University of Notre Dame)

PLEASE WELCOME THE FOLLOWING NEW FACULTY

Michelle Bertolini  Florida Atlantic University
Jenny Brown  Arizona State University
Roy Clemons  Florida Atlantic University
Kirsten Cook  University of Arizona
Scott Dyreng  Duke University
Brian Hogan  Northeastern University
Susan Jurney  University of Alabama
Pete Lisowsky  University of Illinois—Urbana-Champaign
Michael Morrow  Northeastern University
Stephanie Sikes  Duke University

PLEASE WELCOME THE FOLLOWING WHO ARE ATTENDING THEIR FIRST ATA MID-YEAR MEETING

Rose Bailey  East Carolina University
Megan Goeltz  Ernst & Young
Jeff Hales  Georgia Institute of Technology
Dean Hanlon  Monash University
Mike Hoffman  Nova Southeastern University
Daniel Hoops  Walsh University
Linwood Kearney  Wichita State University
Rick Western  Ernst & Young
Jodi Wilson  Telephone and Data System Inc.
Andi Witczak  University of Kansas

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Deloitte Dbriefs U
Grant Thornton LLP
McGraw-Hill/Irwin
Pearson
South-Western Cengage Learning
PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

Andy Bauer  University of Waterloo
Tim Bauer  University of Waterloo
Rachel Birkey  University of Illinois
Claudia Dahle  University of Paderborn
Manon Deslandes  Universite du Quebec a Montreal
Michael Donohoe  University of Florida
Jonathan Farrar  York University
Victoria Glackin  University of South Carolina
Drew Gross  University of Arkansas
Susan Gyeszly  Arizona State University
Mike Hopwood  Michigan State University
Mark Jackson  University of Oregon
Jared Jennings  University of Washington
Cory Johnson  University of Nebraska—Lincoln
Amy Hageman  University of Central Florida
Robert Lee  Drexel University
Kevin Markle  University of North Carolina—Chapel Hill
Rebekah McCarty  University of Tennessee
Janet McDonald  Texas A & M University
Jenna Meints  University of North Carolina—Chapel Hill
Bryan Menk  Virginia Commonwealth University
Odette Pinto  University of Alberta
April Poe  University of Texas—San Antonio
Joshua Racca  University of North Texas
Rich Ray  Oklahoma State University
Leigh Rosenthal  Florida Atlantic University
Steven Rudnick  Argosy University
Casey Schwab  University of Texas-Austin
Jake Thornock  University of North Carolina
Spencer Urey  University of Alabama
Xiaohang Wang  University of Texas-Austin
Shane Warrick  Jackson State University
Ann Watts  University of Tennessee
Amber Whisenhunt  University of Oklahoma
Robert Yu  Oklahoma State University

Saturday, February 21, 2009

Concurrent Sessions (cont’d)

8:30-10:00 a.m. (2) Teaching Tricks and Traps for New and Experienced Teachers
Harbour I & II  Moderator: LeAnn Luna (University of Tennessee)

This session is about the craft of teaching. The focus will be on sharing ideas for techniques that work in the classroom and discussing why some of the best teaching ideas do not always work. Panelists are Amy Dunbar (University of Connecticut), Diana Falsetta (University of Miami), Carol Fischer (St. Bonaventure University), Tim Rupert (Northeastern University), and Judy Sage (Texas A&M International University).

10:00-10:30 a.m. Refreshment Break  Castle Harbour Foyer

10:30 a.m.-Noon (1) Researching Tax Questions from Different Academic Perspectives
Harbour I & II  Moderator: Amy Dunbar (University of Connecticut)

Gary Engelhardt (economist, Syracuse University), Jeffrey Hales (financial accountant, Georgia Tech), and John Robinson (tax accountant, University of Texas) will discuss how they would design research studies to measure the effect of taxes on savings behavior. Each panel member will describe his research question, data needed to answer the research question, and other aspects of his research design.

10:30 a.m.-Noon (2) How to Teach Specialized Tax Courses
Harbour III & IV  Moderator: Tony Curatola (Drexel University)

This session will offer specific guidance on how to develop a technical tax course. The panelists will cover how teaching a technical class is different from a survey tax class in general and then cover specific issues relating to teaching a class on partnership taxation. The session will cover topics such as selection of the proper text, development of the syllabus, and methods of teaching the class. Panelists are Ken Orbach (Florida Atlantic University), Terry Crain (University of Oklahoma), and Hughlene Burton (University of North Carolina-Charlotte).
Saturday, February 21, 2009

Noon-1:30 p.m. Lunch Castle Harbour Ballroom
Speaker: Lee Young

Mr. Young is a Senior Manager, State and Local Tax for The Walt Disney Company. Mr. Young will speak on “Transaction Taxes in the World of Disney.”

Concurrent Sessions (cont’d)

1:30-3:00 p.m. (1) Innovative Tax Research Harbour I & II Moderator: David Hulse (University of Kentucky)

Authors: Leslie Robinson (Dartmouth College) and Joel Slemrod (University of Michigan)
Discussant: Suzanne Paquette (Universite Laval)
Inventory Method Choice and Product Market Competition
Authors: David Guenther (University of Oregon) and Richard Sansing (Dartmouth College)
Discussant: Jim Seida (University of Notre Dame)
Minimum Taxation Concepts and Their Impact on Corporate Investment Decisions
Authors: Claudia Dahle (University of Paderborn) and Caren Sureth (University of Paderborn)
Discussant: David Harris (Syracuse University)

1:30-3:00 p.m. (2) Developing Assessment Tools for Assurance of Learning Harbour III & IV Moderator: Bambi Hora (University of Central Oklahoma)

Anne Christensen (Montana State University), Bambi Hora (University of Central Oklahoma), Sharon Lassar (Florida International University), and Anne M. Magro (George Mason University) will share assessment tools they use to measure achievement of course objectives for purposes of assurance of learning. Panelists will also discuss the processes used to develop assessment tools and their successes and challenges in the process.

3:00-3:30 p.m. Refreshment Break Castle Harbour Foyer

Saturday, February 21, 2009
Concurrent Sessions (cont’d)

3:30-5:00 p.m. (1) ATA/Deloitte Teaching Awards Presentations Harbour I & II Moderator: Susan Anderson (Appalachian State University)

The Travels of a T-Shirt in the Global World of Taxation
Author: Brigitte Muehlmann (Suffolk University)
Service Learning in the Tax Curriculum
Authors: Raquel Alexander (University of Kansas) and Andi Witczak (University of Kansas)

3:30-5:00 p.m. (2) What the AAA Commons Can Do For You Harbour III & IV

The American Accounting Association has invested in a new service for its members – an online platform that has functionality to enhance your research, teaching and service productivity. This session will include an overview of the strategic importance of the AAA Commons, and will show you how you can use it to enhance collaboration with colleagues at your university or throughout the world. You will learn how easy it is to create private communities for your research and committee activities, and you will see how we can share teaching materials to help us all keep our classes current. Speakers are Nancy Bagranoff, Tracey Sutherland, Julie Smith David, and Sandy Callaghan.

END OF PROGRAM

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting. Please be sure to sign in and out at every session for which you plan to claim CPE.

The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org

For more information regarding administrative policies such as complaint and refund, please contact the American Accounting Association at 941-921-7747.