

American Taxation Association

Volume 10, Fall 1983

Caroline Strobel, Editor
University of South Carolina

PRESIDENT'S COMMENTS

The 1983 New Orleans convention marked our tenth meeting as a group of tax educators and represented for us a symbolic return to our roots. Nine years earlier in that very city a handful of tax educators and practitioners met to lament the fact that the American Accounting Association's Executive Committee had for 1973-74 scorned tax educators by not appointing a single committee which addressed tax issues. In addition, the 1974 convention program offered very little which could have been considered as being tax related. At a special meeting during the 1974 convention in New Orleans, those assembled agreed to form an organization to be known as the American Taxation Association. F. Kelleher Ries of New Orleans volunteered to act as legal counsel and incorporated the ATA in Louisiana. By-laws of the ATA were formally adopted at the Tucson convention in 1975.

Since that auspicious first meeting in 1974, the ATA has experienced significant growth and has, in fact, been a major force responsible for the adoption by the AAA of special interest groups. As a special interest group, the ATA has recently abandoned its corporate charter, has formally rejoined the AAA, and is now officially known as the Tax Section of the AAA.

As a result of the change from an independent corporation to an official section of the AAA, it became necessary to revise the by-laws. New by-laws were adopted on August 22, 1983, at the annual business meeting in New Orleans. They are reproduced in this newsletter.

TEN YEARS OF ATA

The Toronto convention in 1984 will officially mark our tenth anniversary as the ATA. I have appointed a History Committee to gather and preserve pertinent information and documents relative to the first ten years of our organization.

I am excited with the progress the ATA has made during the first nine years. Membership has risen to approximately 1,200. The convention programs have offered sufficient tax selections to satisfy even the most ardent conventioneer. Committee assignments have annually involved a significant number of our membership. Also, graduate tax programs are flourishing around the country, and the field of taxation is maturing more and more into an identifiable academic and professional discipline.

TAX SPECIALISTS

During the last few years, a committee of the ATA has examined the feasibility of a certification process for "Tax Specialists." Based on the report by the Committee on Certification of Tax Specialists, the ATA membership present at the New Orleans Business Meeting endorsed the following resolutions:

1. The ATA commends the AICPA for its serious consideration of the proposal to create a tax section in the AICPA, open to all AICPA members who wish to participate, and urges that this proposal be adopted and implemented.
2. The ATA urges that the AICPA, the ABA Section on Taxation, the Tax Executives Institute, and the Director of Practice of the IRS join together with the ATA in exploring the possibility of joint action to achieve certification of tax specialists.

I shall communicate these resolutions to the respective organizations mentioned.

G. Fred Streuling

ABSTRACT

A number of so-called tax preferences exist in current U.S. tax law. Tax preferences include, for example, the net capital gain deduction and accelerated depreciation on certain property. Congress has enacted certain preferences at various times to provide economic and social stimuli for desired activities. However, these preferences cause differential treatment among taxpayers having the same amount of income, thereby creating inequities in the tax system. To mitigate these inequities, Congress introduced the first version of the minimum tax provisions in the Tax Reform Act of 1969. The minimum tax provisions subject certain

(Continued on Page 2)

Announcement

The ATA Committee on Tax Research is compiling a list of data bases for tax research. This listing will be made available to all ATA members so they will know: 1) Where data is available and, 2) how it has been used in the past.

If you have knowledge of a data base or have used one in your own research, the committee would like to have the following information:

1. A brief description of the data base
2. Is it available to others? If so, how can they acquire it and what is its cost, and
3. Publications using the data base.

Please send this information to:

Susan Nordhauser
Division of Accounting &
Business Data Systems
University of Texas-San Antonio
San Antonio, Texas 78285

DOCTORAL CANDIDATE KENNETH E. ANDERSON



Kenneth E. Anderson, a doctoral student at Indiana University (IU) is the recipient of the 1983-84 ATA dissertation grant. Anderson's background includes a six-year stint with the U.S. Navy and professional experience with Coopers & Lybrand (audit staff) and Arthur Young where he was a Tax Manager before enrolling in the IU Ph.D. program.

AWARD WINNER

An Elijah Watts Sells Silver Medal winner, Anderson holds a B.B.A. from the University of Wisconsin-Milwaukee. Anderson represented IU at the American Accounting Association Doctoral Consortium. He also was awarded the John H. Edwards Fellowship by IU.

ABSTRACT *continued*

preference items to some degree of taxation. Congress subsequently modified the minimum tax provisions in the Tax Reform Act of 1976 (TRA76), the Revenue Act of 1978 (RA78), and the Tax Equity and Fiscal Responsibility Act of 1982 (TEFRA).

This dissertation evaluates the minimum tax provisions from the perspective of horizontal and vertical equity. Horizontal equity holds that taxpayers with equal income should pay equal taxes. Vertical equity relates to the degree of progressiveness in the tax structure. Tax preferences distort equity in both dimensions. Accordingly, the dissertation has the following research objectives:

1. To employ measures of horizontal and vertical equity to quantify and study the degree to which the TRA76, RA78, and TEFRA

minimum tax provisions increase equity.

2. To examine the sensitivity of the equity measures to structural variations in the basic minimum tax provisions.

The study is based on taxpayer data from the 1978 Individual Tax Model tapes published by the Internal Revenue Service. A total of 18,620 married taxpayers filing joint returns and having total tax preference exceeding \$10,000 are classified into

25 groups of equally situated taxpayers based on expanded income. Taxpayers' regular tax liabilities are recalculated to conform to 1983 tax law. However, the minimum taxes vary according to TRA76, RA78, and TEFRA. For each equally situated group, equity measures, including the coefficient of variation and the average rate progression coefficient, are computed. The various minimum tax structures are then compared for their relative equity effects.

ANNOUNCEMENT

American Taxation Association Tax Dissertation Fellowship

Purpose of and the grant:

This grant is designed to encourage and assist doctoral students with a teaching research interest in taxation to complete their doctoral dissertations. The purpose of this grant is to assist doctoral students at the dissertation stage (1) by supplementing teaching or other work activities that delay the completion of their degree programs, and (2) by encouraging research activities on taxation topics that are of general interest.

Amount of the grant:

\$1,000 minimum, payable either the fall semester of 1984 or the spring semester of 1985, depending on the applicant's preference. Ordinarily, a fellowship is not renewable for a second year.

Eligibility Requirements:

The recipient must be:

- (1) A student in a Ph.D. or D.B.A. Program in an accredited university;
- (2) Completed with all of the requirements for the degree except the dissertation prior to the beginning of the semester for which the grant is made;
- (3) Working on a dissertation in the taxation area;
- (4) Committed to teaching and research activities in the area of taxation;
- (5) A member of the American Taxation Association; and
- (6) Devoting his/her time exclusively to the dissertation during the semester in which the grant is received (this requirement does not exclude teaching and other outside employment).

Submission of applications:

Applications should be submitted to the Chairman of the Selection Committee by April 1, 1984:

Professor Barry C. Broden
Director of Tax Institute
University of Hartford
Barney School of Business
West Hartford, Conn. 06117

Application materials:

Each candidate is required to submit *two copies* of: relevant biographical data; a dissertation proposal (including a time table covering work to be completed between the submission date and the target date for completion); a certified transcript covering the applicant's doctoral studies; and a list of five references. The applicant's dissertation chairman should submit a letter of recommendation directly to the Chairman of the Selection Committee. Letters from the other four references may be submitted, but are not required.

Selection Process:

Recipients of the grant will be selected by a committee of the American Taxation Association appointed by its President.

AMERICAN TAXATION ASSOCIATION 1983 - 1984 OFFICERS AND TRUSTEES

President G. Fred Streuling, Brigham Young University
 President-Elect James H. Boyd, Arizona State University
 Vice President Willis C. Stevenson, University of Wisconsin - Madison
 Secretary-Treasurer Sally M. Jones, University of Texas at Austin

Trustees:

Bernard B. Goodman, University of Hartford
 Frederick R. Jacobs, University of Minnesota
 Sandra S. Kramer, University of Florida
 Myron S. Lubell, Florida International University
 Susan L. Nordhauser, University of Texas at San Antonio
 Lawrence C. Phillips, Texas Tech University
 Raemon M. Polk, Peat, Marwick, Mitchell, & Co.
 James E. Wheeler, University of Michigan

EDITORIAL BOARDS THE JOURNAL OF THE ATA

Editors:

John L. Kramer, Editor, University of Florida
 Philip J. Harmelink, Associate Editor, University of New Orleans

Editorial Board:

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 Ed Schnee, University of Alabama
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 J. Morgan White, Brigham Young University

ATA NEWSLETTER

Editor:

Caroline D. Strobel, University of Southern Carolina

Board:

Kenneth W. Milani, University of Notre Dame
 Kevin M. Misiewicz, University of Notre Dame

American Taxation Association Proposed Budget for the period September 1, 1983 to August 31, 1984			
Receipts:		Disbursements:	
Dues (1,200 \$12.50)	\$15,000	Postage	\$ 300
Publications	1,500	Newletter	2,500
Luncheon	700	ATA Journal	14,000
Advertising	2,000	Meetings/travel	2,500
Interest	850	AAA overhead charge	500
	\$20,050		\$19,800
		Budgeted Surplus	\$ 250

THE JOURNAL OF THE AMERICAN TAXATION ASSOCIATION COMMITTEE CHARGE

A number of issues involving the JATA were raised during the ATA Trustee's Meeting in New Orleans. For that reason, I am charging the JATA Committee with the following responsibility:

1. Define and delineate a policy for the editor of the JATA which gives direction as to the future course of the Journal. The policy should give, but need not be limited to, guidance regarding frequency of publication, format of the Journal, and the type of articles the Journal should solicit.
2. Based on your recommendations in paragraph 1, create a marketing plan which would *significantly* increase the circulation of the JATA.
3. Identify for the 1983/84 nominating committee three candidates to replace Jack Kramer as the JATA editor.

Committee of the Journal of the ATA

Don H. Skadden, Chairperson
 James H. Boyd, Arizona State Univ.
 Allen Ford, University of Kansas
 Kenneth H. Heller, Univ. of Georgia
 Robert W. Jamison, Univ. of Illinois
 John L. Kramer, Ex-officio,
 The University of Florida

TAX MANUSCRIPT AWARDS COMMITTEE CHARGE

1. Identify, screen, and evaluate published manuscripts which are of a quality to be eligible for the annual ATA Manuscript Award.
2. Select a winner for the 1984 award.
3. Investigate and recommend a possible permanent funding source for an annual cash award and/or appropriate trophy to the winner. Report your recommendations to the Board of Trustees. Coordinate your activities relating to this paragraph with the Vice-President of ATA.

Tax Manuscript Awards Committee

Eugene Seago, Chairperson
 Virginia Tech University

(Continued on Page 4)

COMMITTEE CHARGE *continued*

Anthony P. Curatola
Louisiana State University
Robert M. Halperin
University of Pennsylvania
Kevin M. Misiewicz
University of Notre Dame
Adolph A. Neidermeyer
West Virginia University
Barbara Ostrowski
Virginia Tech University
Janis R. Reeder
University of Delaware

**DOCTORAL DISSERTATION
AWARDS COMMITTEE CHARGE**

1. Solicit applications for the 1984 ATA Doctoral Dissertation Award.
2. Establish guidelines of eligibility and requirements for the award as well as the type of award.
3. Select a 1984 winner for the award.
4. Investigate and recommend a possible permanent funding source for an annual cash award and/or appropriate trophy to the winner. Report your recommendations to the Board of Trustees. Coordinate your activities relating to this paragraph with the Vice-President of ATA.

*Doctoral Dissertation
Awards Committee*

Barry C. Broden, Chairperson
University of Hartford
John Everett
Virginia Commonwealth
N. La Var Harline
University of Utah
Craig J. Langstraat
Texas Tech University
Karin M. Renfer
University of North Carolina
Debra M. White
University of Texas at Arlington

**NOMINATING COMMITTEE
CHARGE**

1. Solicit nominations for a slate of officers for 1984 by utilizing the ATA Newsletter. For 1984, the following officers need to be elected:
 - a. President-Elect
 - b. Vice President
 - c. Secretary-Treasurer
 - d. JATA Editor
 - e. Board of Trustees (3)
2. Select a slate of officers for 1984 in

(Continued on Page 5)

**AMERICAN TAXATION ASSOCIATION
THE TAX SECTION OF
THE AMERICAN ACCOUNTING ASSOCIATION
PROPOSED BY-LAWS REVISION - REVISED DRAFT 5/13/83**

ARTICLE I
NAME OF ORGANIZATION

The American Taxation Association - Section of the American Accounting Association.

ARTICLE II
THE PURPOSES AND OBJECTIVES OF THE ORGANIZATION SHALL BE:

1. To foster the dissemination and publication of information on taxation.
2. To promote tax educational activities including (but not limited to) curriculum, education related materials, graduate tax programs and tax accreditation matters;
3. To provide an interface among academic disciplines (e.g., law, economics, and accounting) relative to the cross fertilization and development of tax oriented educational programs;
4. To promote research activities involving tax policy, tax proposals and tax legislation; and
5. To encourage the interaction of academics with tax practitioners and tax professional organizations in professional service activities of mutual interest.

ARTICLE III
MEMBERSHIP

All members of the American Accounting Association are eligible for membership in the ATA Section. This includes AAA members, life members, emeritus members and associate members. There shall be one class of membership in the ATA Section and all members are eligible to vote, hold offices and participate in all activities of the organization. A prerequisite for becoming a member of the ATA Section is membership in the AAA. There shall be no company, library or organizational memberships within the ATA Section. Special membership sub-divisions such as associate, life or emeritus memberships shall not be established within the ATA Section.

ARTICLE IV
DUES AND CHARGES

Dues shall be determined by the Board of Trustees with the approval of the membership at any Annual Business Meeting of the ATA Section. In no event shall the dues exceed 50% of the annual AAA dues unless prior approval is obtained from the AAA Executive Committee. Dues shall be payable in advance and are due no later than January 1. Any member ten months in arrears shall be dropped from the membership roll. The fiscal year of the ATA Section shall be September 1 to August 31. A reasonable charge may be made for any publication or other materials which are distributed to ATA Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Board of Trustees and ratified by a simple majority of the general membership present at the Annual Business Meeting.

ARTICLE V
ANNUAL REPORT

An annual report on finances and section activities shall be submitted to the

(Continued on Page 5)

PROPOSED BY-LAWS *continued*

AAA Executive Committee prior to the Annual Meeting and shall be available to ATA Section members at the Annual Business Meeting.

ARTICLE VI

The ATA Section shall hold an annual meeting in conjunction with the American Accounting Association Annual Meeting.

ARTICLE VII

SECTION REPRESENTATION ON THE AAA COUNCIL

If the ATA is entitled to one representative on Council (i.e., where section membership does not exceed 1,000), the President shall serve a one year term on Council. If two ATA representatives are eligible (i.e., where section membership exceeds 1,000), the President and the immediate past President will be designated to serve.

ARTICLE VIII

SOLICITATION OF FUNDS

The Executive Committee of the AAA should be informed as to the nature of fund raising efforts of the ATA Section. Contributions of an amount equal to the specified maximum in the AAA Statement of Section Policy may be solicited and accepted by the President with the approval of the Board of Trustees without AAA Executive Committee action.

ARTICLE IX

ELECTION OF OFFICERS

The Officers shall consist of a President, President-Elect, Vice-President and Secretary-Treasurer who are elected at the Annual Business Meeting of the ATA Section.

ARTICLE X

TERM AND DUTIES OF OFFICERS AND EDITORS

The President shall serve for a one-year term. The duties of the President include the following:

1. To direct and administer the affairs of the ATA Section including its committee activities during the term of office;
2. To serve as Chairman of the Board of Trustees;
3. To be responsible for the technical program of the Annual Meeting;
4. To preside at the Annual Business Meeting of the Section;
5. To appoint members to committees, and at his discretion, to remove members from committees;
6. To report periodically to the AAA Executive Committee regarding Sectional activities;
7. To serve as a liaison between the ATA Section and the AAA President, AAA Executive Director and Regional Vice Presidents regarding activities of mutual interest; and
8. To appoint the ATA Newsletter Editor and Associate Editor of the ATA Journal.

President-Elect. The President-Elect shall be elected for a one-year term and, upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:

1. To present recommendations for committee activities with related charges

(Continued on Page 6)

COMMITTEE CHARGE *continued*

accordance with Section XII.4. of the ATA by-laws.

3. Report your recommendations to the Board of Trustees and formally present the slate to the ATA membership at the 1984 business meeting in Toronto, Canada.

Nominating Committee

James E. Wheeler, Chairperson
University of Michigan
Jane O. Burns
Indiana University
Myron S. Lubell
Florida International University
Albert Mitchell
Arthur Young & Company
Lawrence C. Phillips
Texas Tech University

ANNUAL PROGRAM COMMITTEE CHARGE

1. Plan a program with an emphasis on topics relating to International Taxation.
2. Solicit *quality* papers for presentation at some of the sessions.
3. Utilize committee members as chairpersons over program sessions.
4. Make recommendations for a potential luncheon speaker to the 1983-84 ATA President by December 1, 1983.
5. Coordinate all logistics for time slots, room assignments, video and audio equipment with the ATA contact person on the AAA planning committee (Ed Outslay, Michigan State).

Annual Program Committee

Robert M. Rosen, Chairperson
Ernst & Whinney
Robert E. Beam
University of Waterloo
Kenneth N. Orbach
Louisiana State University
Dave N. Stewart
Brigham Young University
Linda M. Stillabower
Case Western Reserve University

Regional ATA Program Chairperson

Midwestern Regional -
Willis C. Stevenson
University of Wisconsin - Madison
(Continued on Page 6)

COMMITTEE CHARGE *continued*

Ohio Regionals -

Barry P. Arlinghaus
Miami (Ohio) University

Western Regionals -

John M. Strefeler
University of Nevada-Reno

CHARGE TO THE COMMITTEE ON TAX RESEARCH METHODOLOGY

1. Research possible alternatives to implement the conclusions reached by the 1982-83 Committee on Tax Research Methodology.
2. In selecting alternatives, your committee should consider the availability of the IRS data base recently established at the University of Michigan.

Committee on Tax Research Methodology

Susan Nordhauser, Chairperson
University of Texas at San Antonio
Grant M. Clowery
University of Michigan
Tonya K. Flesher
University of Mississippi
Craig E. Reese
Southwest Texas State University

Joint ATA/IAS Committee for Research on International Taxation [ATA Members]

Rolf Auster
Florida International University
Lowell Dworin,
The University of Texas
Robert L. Gardner,
Brigham Young University
Mary Sue Gately,
Texas Tech University
Linda M. Stillabower,
Case Western Reserve University

TAX SIMPLIFICATION COMMITTEE CHARGE

1. Identify and/or devise practical alternatives to the Federal Income Tax system which simplify the existing or perceived complexities present in the current system.
2. Communicate your findings either orally or in writing to policy making legislative or administrative bodies of our government.
3. Correlate the activities of the special tax force appointed to complete a project of the 1982-83 Tax Simplification Committee.

PROPOSED BY-LAWS *continued*

and supporting budget to the Board of Trustees for approval at the Annual Trustee's Meeting at the beginning of his term as President;

2. To serve as a member of the Board of Trustees;
3. To consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President; and
4. To discuss plans for the coming year at the Annual Business Meeting.

Vice-President. The Vice-President shall be elected for a one-year term. The duties of this office are as follows:

1. To direct and administer the affairs of the ATA in the event the President is unable to serve including presiding at the Annual Business Meeting;
2. To act as Secretary-Treasurer in the event the duly elected Secretary-Treasurer is unable to serve. If the Vice President is unable to serve as Secretary-Treasurer, the President shall appoint an ATA member to fill the position for the duration of the unexpired term;
3. To serve as a member of the Board of Trustees; and
4. To perform whatever duties the President might assign (e.g., acting as a liaison between the ATA and AAA Regional Vice Presidents and directing public relations activities).

Secretary-Treasurer. The Secretary-Treasurer shall be elected for a one-year term and is eligible for re-election for two additional one year terms. The duties of this office are as follows:

1. To attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. To have charge of all funds of the ATA Tax Section and to work with the AAA Executive Director relative to all facets of sectional membership and the collection and disbursement of sectional funds in accordance with directions from the Board of Trustees.
3. To keep records of cash receipts and disbursements and prepare financial reports to the Board of Trustees upon request.
4. To report annually to the membership and Board of Trustees on the financial affairs of the ATA Section.
5. To assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
6. To serve as a member of the Board of Trustees.

Editor of the Journal of The American Taxation Association

The Editor is elected for a three-year term which may be extended by re-election for a maximum of three additional one-year terms. The duties of the Editor are as follows:

1. To be responsible for the administration, the content and the publication of the Journal.
2. To report to the Board of Trustees and the membership as to the status and current activities of the Journal.
3. To advise the President as to the appointment of an Associate Editor and members of the Editorial Review Board all of whom are appointed for a one-year term with annual one-year reappointments limited to a maximum of three years.

ATA Newsletter Editor

The Editor is appointed by the President for a one-year term. The term may be extended by reappointment by an incoming President for an additional one-year term. The Editor shall be responsible for the administration, content, publication and distribution of the ATA Newsletter.

(Continued on Page 7)

ARTICLE XI

TERM AND DUTIES OF THE BOARD OF TRUSTEES

The Board of Trustees shall consist of twelve members including the President, President-Elect, immediate two past Presidents, Vice-President and the Secretary-Treasurer. The remaining six members of the Board are elected at the annual meeting for two-year terms.

1. The Board of Trustees shall be responsible for directing the affairs of the ATA Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the organization.
2. For the purpose of transacting the business of the section during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.
3. The regular meeting of the Board of Trustees shall be held in conjunction with the Annual Meeting of the ATA Section. Special meetings of the Board of Trustees may be called by the President or Vice-President on thirty days notice to each Trustee.
4. At all meetings of the Board, a majority of the Trustees in office and qualified to act constitute a quorum for the transaction of business. The action of a majority of the Trustees present at any meeting at which a quorum is present is the action of the Board of Trustees.
5. Officers and Trustees, as such, shall not receive any salary or fees for their services. Reimbursement policies regarding attendance at special meetings of the Board shall be subject to the discretion of the President.
6. In the event of any vacancy on the Board of Trustees, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill said vacancy.

ARTICLE XII

COMMITTEE STRUCTURE

1. During the term in office, the President may appoint such committees as deemed necessary without obtaining approval of the Board of Trustees. Continuation of any committee shall be subject to ratification by the Board of Trustees.
2. The Chairperson of each committee shall make a written report to the Board of Trustees prior to their regular meeting, and at such other times as requested by the Board or the President.
3. The Chairperson of each committee shall make an oral and/or written report to the membership at the Annual Business meeting.
4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the committee. The President shall appoint a Chairperson of the Nominating Committee who shall solicit names from the membership (using the ATA Newsletter as a vehicle for such solicitation) and from the members of the Board of Trustees.

The Nominating Committee shall by majority vote recommend a single slate of nominees. Other names shall be solicited from the floor. The nominees shall be elected by a simple majority of the membership present at the Annual Business Meeting. The nominees should consist of the following:

President-Elect, Vice-President, Secretary-Treasurer, three Trustees to replace those members whose terms are expiring, and a Journal Editor if such term is expiring.

ARTICLE XIII
AMENDMENTS

These By-laws may be altered or amended or repealed by the affirmative vote of a majority of the membership at any regular ATA Section Meeting, or at a special meeting of the members called for that purpose.

*Committee on Income Tax
Simplification*

Sam A. Hicks, Chairperson
Virginia Tech University
Frank A. Condie,
Utah State University
William D. Samson,
Louisiana State University

**SPECIAL TASK FORCE OF THE
1983-84 TAX SIMPLIFICATION
COMMITTEE**

The charge of the Special Task Force of the 1983-84 Tax Simplification Committee is

1. Complete the project begun under the auspices of the 1982-83 Tax Simplification Committee.
2. Present your findings to interested legislative and administrative bodies. Correlate presentations of this type with the chairpersons of the 1983-84 Tax Simplification Committee to assure that such presentations will not be counter-productive.

*Special Task Force of the 1983-84
Tax Simplification Committee*

Michael L. Moore, Chairperson
University of Southern California
Stewart Karlinsky
University of Southern California
Richard E. Svetanoff,
Valparaiso University

HISTORY COMMITTEE CHARGE

1. Locate existing files and information of the American Taxation Association. Determine why previous history committees have been unsuccessful in their attempts to gather the necessary materials to assimilate an ATA history.
2. Assimilate a history of the first ten years of the American Taxation Association.
3. Make recommendations to the ATA Board of Trustees as to how the ATA history can best be updated on an annual basis.

History Committee

Ron N. Bagley, Chairperson
University of Utah

(Continued on Page 8)

COMMITTEE CHARGE *continued*

Larry Crumbley
Texas A & M University
Kathleen E. Sinning
Western Michigan University
Mark J. Sullivan
DePaul University

**CHARGE TO THE COMPUTER
USAGE COMMITTEE**

1. Based on the report issued by the 1982-83 Computer Usage Committee, design a course or courses which may be offered to the ATA

MEMBERSHIP.

2. Schedule a course or courses through the AAA in conjunction with the 1984 convention in Toronto and/or at other times and locations.
3. Courses should be self-supporting and should only be offered if registration has reached the break-even point. Profits realized should be transferred into the general treasury of ATA. Honorariums tendered to instructors should be approved through the president of ATA.

*Committee on Computer Usage and
Tax Practice*

William A. Raabe, Chairperson
University of Wisconsin-Milwaukee
Duane W. Bell
Peat, Marwick, Mitchell & Co.
Scott N. Cairns
University of Rhode Island
Raymond J. Krasniewski
The Ohio State University
Debra M. White
The University of Texas-Arlington
J. Morgan White
Brigham Young University
Robert W. Wyndelts
Arizona State University

AMERICAN TAXATION ASSOCIATION

Caroline Strobel
College of Business Administration
University of South Carolina
Columbia, S.C. 29208

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SILVIA MADEO
UNIVERSITY OF IOWA
DEPT OF ACCTG/COL OF BUS ADMIN
IOWA CITY IA 52242