

AMERICAN TAXATION ASSOCIATION

Volume 11, Fall 1985

Paul J. Streer, Editor
J. M. Tull School of Accounting
University of Georgia

Tax Manuscript Award

The 1984-85 American Taxation Association Tax Manuscript Award was presented to Charles R. Enis and Darryl L. Craig at the ATA luncheon in Reno for their publication, "The Redistribution of the Income Tax Burden Under a True Flat Tax Structure," which appeared in the January, 1984, edition of *The Journal of the American Taxation Association*.

Charles Enis has a D.B.A. from the University of Maryland and is an Assistant Professor at Pennsylvania State University. Darryl Craig has a Ph.D. from the University of Kansas and is an Assistant Professor at the University of Wisconsin at Milwaukee.

The 1984-85 Tax Manuscript Committee, chaired by Sandra S. Kramer of the University of Florida, made the selection from 19 manuscripts that were nominated from seven different journals covering the period 1982-84.

Meet Your ATA President

The current president of the ATA, John J. (Jack) Kramer, is a Professor in the School of Accounting at the University of Florida. Jack, who holds a Ph.D. from the University of Michigan, has also taught at the University of Texas at Austin. He has served the American Accounting Association and the American Tax Association in a number of prominent capacities. Jack was the editor of *The Journal of the American Taxation Association* from 1981 to 1984. He is a prolific writer who has authored or coauthored more than twenty-five articles and eight books. He is a frequent presenter at conferences, research seminars, and annual meetings, in addition to being extensively involved in educational consulting activities. Jack and his wife Sandra, who is an Associate Professor of Accounting at the University of Florida, have three children.



Pictured above are Drs. Craig and Enis accepting their award from Dr. Kramer.

Valerie C. Milliron Receives ATA-Price Waterhouse Foundation Award

Professor Valerie C. Milliron of Pennsylvania State University has received a \$2,500 grant from the Price Waterhouse Foundation to honor her selection as winner of the American Taxation Association dissertation award. The award is presented annually to an ATA member who has completed an outstanding dissertation on a tax topic and who demonstrates a strong commitment to the tax field.

Professor Milliron was chosen by a committee of ATA faculty members for her dissertation, "Taxpayers' Perceptions of Complexity and the Effect of Complexity on Reporting Positions." She completed



her doctoral degree at the University of Southern California.

Presenting a \$2,500 check to Professor Milliron at the annual ATA luncheon, Robert A. Mulshine, a Price Waterhouse tax partner representing the Foundation, said, "We are proud to recognize the achievement of Professor Milliron and to encourage her and other doctoral candidates in the tax area. The superior research and teaching skills she has demonstrated will be instrumental in the development of many future tax practitioners."

Mr. Mulshine noted that Price Waterhouse has committed to donating \$25,000 for future dissertation grants to be awarded for five years beginning in 1987. He said the grants are the latest in a series of Price Waterhouse Foundation efforts in support of accounting, auditing, and tax research and education. The Foundation supports the work of prominent professors and provides fellowships, scholarships, and grants to students assisting these professors or preparing for careers in the teaching of accounting-related subjects.

President's Letter by John L. Kramer

The Reno convention marked the beginning of the ATA's twelfth year. Since the organization's founding in 1974, the ATA and tax education have come a long way. The ATA has grown from having fewer than 100 members to today's total of more than 1100. There is much more that the ATA can do to further the progress that has been made in tax education and I'm sure that we all can do our part this coming year.

Attendance by ATA members at the Reno meetings was outstanding. Nearly 200 individuals attended the ATA luncheon, where Tax Court



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President's Letter

Special Trial Judge Peter J. Panuthos was the speaker. The ATA also sponsored six other sessions. Attendance at these sessions was excellent, with more than 175 people attending the "Everything You Wanted to Know About Publishing But Were Afraid to Ask" session.

This year the ATA is continuing its efforts in several critical areas. In the first area, four different ATA committees are examining the innovations being made in integrating the personal computer into academic and professional tax activities. The Computer Usage Committee (chaired by Debra White) is completing work on a list of software that is available to tax professors for classroom use, and a standardized method for evaluating this software. The Computer Assisted Tax Research Committee (chaired by Don Marshall) is completing its research project for the National Center for Automated Information Retrieval on the use of computer-based data sources in tax education. Reports from both of these committees will be issued later this year. These same two committees are also jointly working to formulate a proposal regarding the establishment of an ATA Computer-User group or an electronic bulletin board network to

provide information to ATA members about computer software. The Computer Conference Committee (co-chaired by Barry Broden and Don Skadden) is examining the possibility of having a conference on the use of computers in tax education and tax practice sponsored by the ATA. Finally, the Computer Seminar Committee (chaired by Steve Limberg) is making the arrangements to offer an introductory and an advanced computer course at the ATA meetings in New York. Facilities have been reserved to accommodate more people at these courses than at any time in the past.

The second area receiving major emphasis is the maintenance of the ATA's continued financial stability. The ATA has received long-term commitments to fund its dissertation grant award for six years. This funding removes a major uncertainty concerning one area of our activities. The ATA still needs to enlarge its membership base. The ATA Membership-JATA Subscription Committee (chaired by Barry Arlinghaus) has already begun a campaign to solicit an increased number of associate members. All schools having graduate programs in taxation (at the masters and doctoral level) will be contacted about encouraging students to join the ATA. All individuals listed in the *Accounting Faculty Directory* as having a tax interest, who are

not yet ATA members, will be contacted about joining the ATA. Additional efforts are also planned to increase the number of institutional subscribers to *The Journal of the American Taxation Association* and the number of tax practitioners that are ATA members.

The third area receiving major emphasis is the ATA's visibility at the regional meetings. The ATA has always had a highly visible profile at the national AAA meetings. However, little effort has been expended to extend this visibility to the regional AAA meetings. Vice-President John Everett is already working with the program chairpersons for the regional meetings about the possibility of having one or two special tax sessions organized and coordinated by the ATA at each regional meeting.

All committee appointments have been made for the current year. A listing of the committees, their charges, and their chairperson's name and address is published in this newsletter. Additional volunteers are still needed for some of these committees. If you have an interest in serving on one of these committees, please let me know.

I want to thank you for the confidence you displayed in me by electing me to this office. Let's work together to make this another excellent year for OUR organization.

Notices

Tax Research Conference Sponsored by Ernst & Whinney, SDSU

Ernst & Whinney and San Diego State University co-sponsored a conference on tax research held May 1, 1985, at the Vacation Village Resort. The conference was held just prior to the American Accounting Association's Western Region meeting.

Objectives of the conference were to promote and facilitate innovative and interdisciplinary tax research through presentations, discussions, and interaction among academic and practicing accountants.

Participants in the conference were leading academic tax and accounting researchers from approximately 30 universities across the country, practicing accountants from major public accounting firms, both regional and national, and a few students from SDSU.

Activities included presentations by Professors Mark Wolfson, Stanford, and John L. Kramer, University of Florida; an address by Herb Lerner, Ernst & Whinney's Vice-President of Tax Services; and small group discussions that involved both academic researchers and tax practitioners from national CPA firms.

Price Waterhouse Colloquium Explores Tax Education

Practitioners and academicians share the responsibility for educating tax professionals. This was the theme of a Price Waterhouse Colloquium hosted by Dominic A. Tarantino, the firm's Vice Chairman—Tax Services, and held on August 16 and 17 at the Hyatt Lake Tahoe.

The roles of educators and practitioners were explored by participants in light of three basic questions: (1) What role should

educators play in instruction regarding specialization within the tax discipline? (2) What is the effect of computers and computer-based technology on the educational needs of students and practitioners? (3) Which skills are best taught by schools and which by public accounting firms and what entry-level skills should graduate tax programs provide?

Mr. Tarantino noted that this Colloquium is part of a continuing effort by Price Waterhouse to encourage a professional dialogue between tax educators and practitioners and stimulate fresh ideas about tax education.

1986 Annual Meeting Call for Papers

The 1986 Annual Meeting Program Advisory Committee invites members who wish to present papers at the Association's 1986 meeting to sub-

1985-86 American Taxation Association

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INFORMATION ON 1985-86 ATA COMMITTEES

Annual Program Committee

1. Plan a program with an emphasis on topics relating to research and to innovations being made in both academic and professional tax education. Emphasis should be placed on sessions that can be tied into the overall theme of the AAA meetings.
2. Select quality research papers for presentation at the meeting.
3. Utilize committee members as chairpersons for the program sessions.
4. Make recommendations for a potential luncheon speaker to the 1985-86 ATA President by December 1, 1985.
5. Coordinate all logistics for time slots, room assignments, video and audio equipment with the AAA planning committee.
6. Coordinate arrangements for the speaker's gift with the ATA President.

Chairperson:

William N. Kulsrud
School of Business
Indiana University
801 W. Michigan St.
P.O. Box 647
Indianapolis, IN 46223
(317) 264-3422

ATA/Peat, Marwick, Mitchell Foundation Doctoral Dissertation Awards Committee

1. Solicit applications for the 1986 ATA/Peat, Marwick, Mitchell Foundation Doctoral Dissertation Award. Solicitations should appear in *The Journal of the American Taxation Association*, *The Accounting Education News*, and the *ATA Newsletter*.
2. Review guidelines used in prior years. Establish guidelines to determine eligible candidates for, and selection of, the 1986 winner.
3. Select a 1986 winner for the award.
4. Coordinate all logistics with the 1985-86 ATA President for obtaining the plaque, the award check, and a representative from Peat, Marwick, Mitchell

to present the award.

5. Continue to investigate the possibility of having a manuscript from the award winner's dissertation receive "featured" publication status in *The Journal of the American Taxation Association*.

Chairperson:

James E. Wheeler
Department of Accounting
Graduate School of Business Administration
The University of Michigan
Ann Arbor, Michigan 48109-1234
(313) 764-1374

Nominations Committee

1. Solicit nominations for a slate of officers for 1986-87 by utilizing the Fall, 1985 ATA Newsletter. For 1986-87 the following officers need to be elected:

- (a.) President-Elect
- (b.) Vice-President
- (c.) Secretary-Treasurer
- (d.) Board of Trustees (three members)
- (e.) Editor-Elect for JATA (if Editor does not elect to extend her term in office for one additional year)

2. Select a slate of officers for 1986-87 by July 15, 1986 in accordance with Section XII.4 of the ATA by-laws.
3. Report your recommendations to the Board of Trustees and formally present the slate of nominees to the ATA membership at the 1986 business meeting in New York, N.Y.

Chairperson:

James H. Boyd
College of Business Administration
Arizona State University
Tempe, AZ 85287
(602) 965-7142 or 965-3631

Computer Usage Committee

1. Develop a descriptive list of software (both commercial and CPA-firm developed) that is available to tax professors for classroom use and indicate in which courses the software can be used.
2. Develop a standardized means of evaluating

software that is suitable for the classroom.

3. Provide the ATA membership with details as to cost, operating system requirements, etc. for the various software packages that are suitable for the classroom.
4. Determine in conjunction with the Computer Assisted Tax Research Committee the feasibility of starting a user-group or electronic bulletin board to facilitate the dissemination of information concerning academic and professional use of software packages to ATA members.

Chairperson:

Debra M. White
Department of Accounting
College of Business Administration
North Texas State University
P.O. Box 13677
Denton, TX 76203-3677
(817) 565-3097

Membership—JATA Subscription Committee

1. Formulate a plan to retain the current ATA members.
2. Publicize associate membership status in the ATA. Prepare a brochure that can be used initially to attract associate members from the various doctoral and masters' degree (tax) programs, and then from schools having only undergraduate degree programs.
3. Formulate a plan to increase the membership of the ATA. Particular emphasis should be placed on how to demonstrate that ATA membership is valuable for tax practitioners. Consideration should be given to the preparation of a brochure that can be used to attract tax practitioners as members and attempting to solicit members from the AICPA's Federal Tax Division.

Chairperson:

Barry Arlinghaus
Department of Accountancy
School of Business Administration
Miami University
Oxford, OH 45056
(513) 529-5508

Tax Manuscript Awards Committee

1. Solicit nominations for the 1986 Tax Manuscript Award in the Fall 1986 ATA Newsletter.
2. Review guidelines used in prior years. Establish guidelines to be used to identify, screen, and evaluate published manuscripts which are nominated for the annual ATA Manuscript Award. All types of quality tax research should be considered as eligible.
3. Select a 1986 winner for the award. At least one author on the manuscript must be an ATA member.
4. Coordinate all logistics with the 1985-86 ATA President for obtaining an appropriate plaque to be given to the winner(s) at the 1986 ATA luncheon in New York, N.Y.

Chairperson:

Phillip J. Harmelink
Department of Accounting
College of Business Administration
University of New Orleans
New Orleans, LA 70148
(504) 286-6244

Committee on Computer Assisted Tax Research

1. Survey schools with graduate tax education programs on the availability and use of computer-based data sources in their departments.
2. Determine the level of user satisfaction achieved from these various computer-based data sources.
3. Determine if these data sources can be obtained for faculty and student use at a more competitive price.
4. Complete the research study that was funded in 1985 by the National Center for Automated Information Retrieval.
5. Report the results of your research to the ATA at the 1986 Annual Meeting in New York, N.Y.
6. Determine in conjunction with the Computer Usage Committee the feasibility of starting a user-group or electronic bulletin board to facilitate the dissemination of information concerning academic and professional use of software packages to ATA members.

Chairperson:

Donald C. Marshall
Department of Accountancy
Fogelman College of Business and Economics
Memphis State University
Memphis, TN 38152
(901) 454-2465

Committee to Respond to IRS Strategic Initiative on Education of Self-Employed Taxpayers

1. Establish communications with the IRS in response to their initiative which is aimed at improving the quality of tax education that is provided to self-employed taxpayers.
2. Determine what resources that the membership of the ATA can provide to the IRS to assist them in working on this project.

Chairperson:

Karin Skadden
School of Business Administration
University of North Carolina
Carroll Hall 012A
Chapel Hill, N.C. 27514
(919) 962-3207

Committee on Computer Seminars

1. Consider offering two computer courses at the ATA meetings in New York City. One course should be for individuals with little or no prior knowledge of computer applications in taxation. The other course should be designed for individuals who have more advanced knowledge of computer applications.

2. Publicize the course(s) through appropriate sources including the Spring, 1986 ATA Newsletter, the Accounting Education News, and The Journal of the American Taxation Association.
3. Make the necessary arrangements to offer the course including arranging for the computer facilities, obtaining the necessary software, instructors, instructional materials, etc.
4. The two courses should be self-supporting and should only be offered if registration has reached the break-even points. Profits realized from the courses are to be transferred to the ATA's general treasury. Expense reimbursements to the instructors should be approved by the ATA's President and Trustees.

Chairperson:

Stephen T. Limberg
Department of Accounting
College of Business Administration
The University of Texas at Austin
CBA4M.202
Austin, TX 78712-1172
(512) 471-5315

Committee on Use of Distinguished Professionals in Graduate Tax Education

1. Determine the attitudes in the academic and professional communities concerning the use of distinguished professionals in graduate tax education programs.
2. If support for such use appears widespread, proceed to develop a model program for utilizing, recruiting, and compensating distinguished professionals.

Chairperson:

William A. Duncan
College of Business Administration
Arizona State University
Tempe, AZ 85287
(602) 965-7130 or 965-3631

Computer Conference Committee

1. Survey the ATA membership at the Reno meetings to determine the level of interest in conducting a conference on the use of computers in tax education.
2. If adequate interest is present, determine the appropriate time and location for the conference (e.g. should the conference be held in conjunction with the AAA annual meetings or at a separate time).
3. Plan a program with an emphasis on academic and professional use of computers in taxation. Participation by representatives of the national public accounting firms in the development of the program should be encouraged.
4. Investigate a funding source (or sources) to help defray some of the cost of the conference.
5. Develop guidelines for conducting the conference.
6. Make the necessary arrangements for conducting the conference.

Chairpersons:

Barry C. Broden
Tax Institute
University of Hartford
200 Bloomfield Avenue
West Hartford, CT 06117-0395
(203) 243-4271

Donald H. Skadden
Graduate School of Business Administration
The University of Michigan
Ann Arbor, MI 48109-1234
(313) 764-1362

ATA Newsletter Advisory Board

1. Provide assistance to the ATA Newsletter Editor regarding the scope, content, direction, and

timing of the newsletter.

Chairperson:

Caroline D. Strobel
Division of Accounting
College of Business Administration
University of South Carolina
Columbia, S.C. 29208
(803) 777-2713

Committee on Tax Research Methodology

1. Complete the 1982-83 charge which was: "1. Developing a classification system for designation of tax research; 2. Suggesting ways to 'improve' tax research so as to make tax research more acceptable to our colleagues in other accounting areas and outside of accounting, and; 3. Developing the implications, if any, for change in tax education at the Ph.D. level."
2. Complete the 1983-84 charge which was: "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."

Chairperson:

W. Eugene Seago
Department of Accounting
College of Business
Virginia Poly. Inst. and State Univ.
Blacksburg, VA 24061
(703) 961-6564

ATA Historian

1. To maintain the ATA's records about its prior activities and to prepare a summary describing its formation and evolution.

ATA Historian:

D. Larry Crumbley
Department of Accounting
College of Business Administration
Texas A&M University
College Station, TX 77843-4353
(409) 845-4884

Liaison to AICPA's Graduate Tax Symposium

1. To maintain contact with the planning committee for the AICPA's Graduate Tax Symposium which is to be held at the University of Michigan in May or June, 1986. Emphasis should be placed on participation of ATA members on the program and maintaining a balance between academic and professional issues.

Liaison:

John O. Everett
ATA Vice-President

Liaison to AAA Regional Meetings

1. To maintain contact with the planning committees and Regional Vice-Presidents concerning the tax portion of the regional meeting programs. Emphasis should be placed on the participation of ATA members on the program and in the selection of research papers for presentation on the programs.
2. To provide the planning committee and Regional Vice-President with names of individuals who would be willing to participate in the determination of the tax portion of the regional meeting program.

Liaison:

John O. Everett
ATA Vice-President

mit three copies of the manuscript by February 1, 1986. The theme of the 1986 meeting will be "Accounting and Culture," and the committee is particularly interested in papers that advance this theme. Both practitioner and academic members are encouraged to submit papers.

Manuscripts must be complete and follow the format required by *The Accounting Review*. Abstracts will be published and 30 copies of the paper must be made available by the author(s) at the presentation. Papers submitted elsewhere, but not published before the meeting, are eligible. Manuscripts will be reviewed and authors will be notified of the committee's decision by May 1, 1986. As a general rule, no more than one paper per author will be accepted.

Papers should be sent to:

Professor Robert J. Swieringa
516 Malott Hall
Cornell University
Ithaca, NY 14853

Questionnaire Responses Needed

An attempt by the ATA's Computer Assisted Tax Research Committee to inventory current usage of LEXIS, PHINet, and Westlaw has produced a very low response. ATA members should make sure that a questionnaire has been returned on behalf of their school. Don Marshall, the committee chairperson, can supply additional questionnaires. These requests should be directed to: Department of Accounting, Fogelman College of Business & Economics, Memphis State University, Memphis, TN 38152. Your assistance in returning these questionnaires will help this committee in completing on time its grant from the National Center for Automated Information Retrieval.

ATA Computer User Group Is Proposed

At the ATA Trustees' meeting in Reno, President John Kramer presented a general plan for the formation of an ATA Computer User Group. The purpose of the proposed group would be to exchange information regarding software and hardware applications in tax education. President Kramer also announced a Steering Committee charged with preparation of a specific proposal as to the nature

and functions of a user group. This Steering Committee is composed of members of the Computer Assisted Tax Research and the Computer Usage Committees. The Steering Committee, chaired by Don Marshall of Memphis State University, is to prepare a completed proposal for presentation to the Trustees by late 1985.

ATA members at schools that would be interested in participating in such an information exchange should contact Don Marshall. Approximately 110 schools have already expressed a desire to participate.

ATA Nominations

The Nominating Committee would like ATA members to recommend nominees for the slate of officers that will be nominated for the following positions: (a) president-elect; (b) vice-president; (c) secretary-treasurer; (d) board of trustees (3).

Those elected will serve during 1986-87. Members may nominate themselves as well as others for these positions.

Please send nominations to:

Jim Boyd; Chairperson, ATA Nominating Committee; Department of Accounting; College of Business; Arizona State University; Tempe, AZ 85287.

ATA Dissertation Awards Committee

The ATA Dissertation Awards Committee is soliciting nominations for the ATA-Peat Marwick Mitchell outstanding tax dissertation award. Candidates for the award must submit a 20-25 page summary of their dissertation along with a letter of recommendation from the chairman of their dissertation committee by April 1, 1986. The award winner will be honored at the annual ATA luncheon in August 1986. A plaque and a cash award of \$2,500 will be presented by a representative of The Peat Marwick Mitchell Foundation. To be eligible, a nominee must have completed his or her dissertation during the period from January 1, 1985 through January 1, 1986. Please send all nominations to: Professor James E. Wheeler, Graduate School of Business Administration, The University of Michigan, Ann Arbor, MI 48109-1234.

Faculty Notes

The following tax faculty have accepted new academic positions for the 1985-86 year.

NAME	OLD SCHOOL	NEW SCHOOL
D. Dale Bandy	Cal. State Univ. at Fullerton	Univ. of Central Florida (Knight Chair of Taxation)
Charles Boynton IV	North Texas State Univ.	Univ. of Wisconsin at Madison
John Gardner	Tennessee Tech	Univ. of Wisconsin at LaCrosse
Robert Jamison	Univ. of Illinois	San Diego State Univ.*
Craig Langstraat	Texas Tech	Southern Methodist Univ.
Brian Laverty	Indiana Univ. at Bloomington	Case Western Reserve Univ.
Robert Nagoda III	Georgia State	University of Hawaii
Larry Phillips	Texas Tech	University of Miami (Fla.)
John Robinson	Kansas	Univ. of Texas at Austin
Ronald Taylor	Univ. of South Carolina	Pinecrest Bible Training Center
Richard White	Louisiana State Univ.	Univ. of South Carolina

*effective 1-1-86

Davis N. Stewart of Brigham Young University will be on leave with Ernst and Whinney for the current year. Robert Black has returned to the University of Texas at Austin after being on leave with Ernst and Whinney for two years. Ken Orback left Ernst and Whinney and returned to Louisiana State

University after a one-year leave. Kevin Misiewicz of the University of Notre Dame will be on leave to Arthur Andersen in Chicago this year.

Editor's Note: If you have any information regarding changes in your status or that of other tax faculty, please contact me.

AAA Officer Nominations

This year I am serving on the American Accounting Association's Nominating Committee. I would like to encourage all ATA members to submit names of AAA members whom they feel would be qualified to serve in one of the following positions: president-elect; vice-president-academic; vice-president-nonacademic; director of research; director of education-elect; two at-large members of AAA council.

Please submit all nominations to: John L. Kramer, School of Accounting, University of Florida, 267 BUS, Gainesville, FL 32611.

The deadline for submitting nominations is February 15, 1986.

Tax Planning for Educators

The ATA published a book in 1979 entitled *Tax Planning for Educators*. An effort is being organized to publish a revised edition of this book following the enactment of tax reform legislation late this year or early next year. Volunteers are needed to update the existing text materials. If you have an interest in participating on this project, please contact: John L. Kramer, School of Accounting, University of Florida, 267 BUS, Gainesville, FL 32611.

Conference Announced

The University of Southern California's Center for Accounting Research and Deloitte Haskins & Sells are co-sponsoring a two-day conference on "Research in Taxa-

tion: Issues, Data Bases, and Methodologies," January 16 and 17, 1986, at the University Hilton, Los Angeles, California. For more information contact Ingrid McClendon, Michael L. Moore, or Stewart Karlinsky (213) 743-8727.

Tax Manuscript Award

The ATA's Tax Manuscript Award Committee is seeking nominations of outstanding tax manuscripts for the 1986 Tax Manuscript Award. To be eligible, the manuscript must have a 1983, 1984, or 1985 calendar year publication date. Books, chapters, or articles are eligible but manuscripts which appear only in the proceedings of a professional association or organization are excluded. For consideration, nominations must be in the hands of the Committee's Chairperson no later than January 15, 1986. Please send all nominations to: Professor Philip J. Harmelink, Department of Accounting, College of Business Administration, University of New Orleans, New Orleans, Louisiana 70148.

Call for Manuscripts

Advances in Taxation, an annual volume of current research in taxation, is soliciting manuscripts from members of the American Taxation Association and graduate students. The purpose of *Advances in Taxation* is to provide a publication outlet for academic tax research involving the use of innovative methodologies. Submission of research papers involving tax policy considerations is also encouraged.

Interested authors should submit an abstract and three copies of their typed papers. The paper should be double spaced on 8½" by 11" paper. All references and bibliography should appear at the end of the paper, and should follow the guidelines of *The Accounting Review*. Papers should be sent to: Professor Sally M. Jones, Department of Accounting, CBA 4M.256, University of Texas at Austin, Austin, Texas 78712.

If any author has a question as to the suitability of his or her research for *Advances in Taxation*, please call Professor Jones at (512) 471-5332.

AAA Notable Contributions to Literature Award

The American Accounting Association Notable Contributions to Literature Award Committee is soliciting nominations for books and articles which merit consideration for the award. Books and articles that were published between July 1980 and June 1985 are eligible for the award. Each nomination should be accompanied by a supporting statement explaining why the work constitutes a notable contribution to accounting literature. Due date for the nominations is January 15, 1986. Nominations should be sent to: Professor Philip J. Harmelink, Department of Accounting, College of Business Administration, University of New Orleans, New Orleans, LA 70148; or Professor Kenneth H. Heller, J.M. Tull School of Accounting, University of Georgia, Athens, GA 30602.

American Taxation Association

Paul J. Streer
J. M. Tull School of Accounting
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