

AMERICAN TAXATION ASSOCIATION

Volume 17, Fall 1987

Robert L. Gardner, Editor
School of Accountancy
Brigham Young University

Tax Manuscript Award

The 1986-87 American Taxation Association Tax Manuscript Award was presented to Karen S. Hreha and Peter S. Silhan at the ATA luncheon in Cincinnati for their publication, "An Empirical Analysis of Unitary Apportionment," which appeared in the Fall 1986 issue of *The Journal of the American Taxation Association*.

Karen Hreha has a Ph.D. from Virginia Tech. Peter Silhan holds a D.B.A. from the University of Tennessee. Both authors are associate professors at the University of Illinois at Champaign.

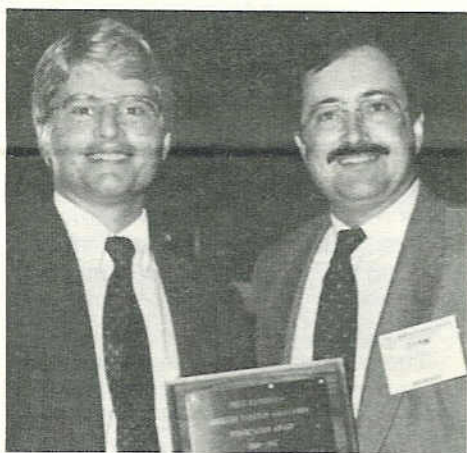
The 1986-87 Tax Manuscript Committee was chaired by Richard P. Weber of Michigan State University. The committee members were Gary Carter, University of Minnesota, Steve



Pictured above are Drs. Karen S. Hreha, Richard P. Weber, and Peter S. Silhan

Limberg, University of Texas, Bill Raabe, University of Wisconsin, Pete Salzarulo, Miami of Ohio, and Charles Swenson, University of Southern California. The winning manuscript was selected from a field of 14 nominations which represented eight different journals during the period from 1984 through 1986.

Steven Crowell Receives ATA-Price Waterhouse Foundation Award



Steven J. Crowell accepts the ATA-Price Waterhouse Foundation Dissertation Award from William Stanton Smith

Professor Steven J. Crowell of Auburn University has received a \$5,000 check from the Price Waterhouse Foundation to honor his 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.

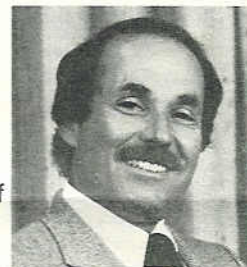
Professor Crowell was chosen by an ATA committee chaired by Professor Allen Ford of the University of Kansas for his dissertation, "An Empirical Analysis of the Differential Impact of the Research and Experimentation Tax Credit on U.S. Corporate Research Expenditures." He completed his doctoral degree at the University of Georgia.

The check and a plaque were presented at the annual ATA luncheon to Professor Crowell by William Stanton Smith, Director-National Tax Human Resources of Price Waterhouse.

President's Letter

by Michael L. Moore

It is with great pleasure that I assume the duties as President of the ATA. Even before the formal transfer of this office, it became quite



apparent that we have an eager core of members. Before the summer was over the committees for next year were formed from the many members who volunteered their time to ATA. These committees are the backbone of ATA. Without them a great part of the ATA mission could not be accomplished. It is a joy to assume the presidency of an organization with a core of committed individuals.

Many people contributed to the healthy organization Sally Jones turned over to me. Jane Burns completed a successful three-year term as *JATA* Editor and has turned the symbolic red pen over to Silvia Madeo. Betty Jackson's committee did a marvelous job in organizing the ATA program in Cincinnati. Jerry Horvitz's Committee on Tax Policy in Curricula completed its study and it is available upon request. John Everett's committee on *Tax Planning for Educators* has this book in print and will be continuing marketing efforts this year. Ed Outslay's Committee on Doctoral Program Curricula will have a report by year-end. Barry Arlinghaus' Committee on Regional Programs had record representation by ATA at regional AAA meetings. The standing committees also were active and did a fine job. Special thanks are also given to Stan Smith of Price Waterhouse for his work with ATA over the past several years. I would also like to introduce your new Newsletter Editor, Robert Gardner, and thank Paul Streer, Bob's predecessor, for his work in this assignment. Please send Bob any materials of interest to ATA members.

Continued on page 2

My agenda as president includes expanding ATA's role in promoting research activities involving tax policy, tax proposals and tax legislation, as stated in the purpose and objectives section of the ATA by-laws. Two new committees were formed for this purpose. One is the Committee on Subchapter K, chaired by Ken Heller, which will examine federal tax policy and technical issues involving taxation of partners and partnerships and pre-

pare study documents and papers in this area. The second is the Committee on Income Measurement, chaired by Gene Seago, which will examine federal tax policy and technical issues involving tax accounting income measurement and prepare study documents and papers in this area.

The second area in which I would like to see ATA's role expanded is in participation in AAA regional programs. Barry Arlinghaus' committee laid the groundwork last year and Carolyn Strobel is committed to expanding our efforts during the com-

ing year. This should further promote tax educational activities of ATA, reinforce the value of ATA membership to members, and indicate the value of ATA membership to nonmembers. Carolyn will appreciate any suggestions and assistance in this area.

The ATA is now in its 14th year and has come a long way since that first organizational meeting in 1973. The strength of our organization gives us tremendous opportunity to move even further ahead in accomplishing the objectives of ATA. It is a challenge not only for me as president but for us all.

Notices

ATA Nominations

The Nominations 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) board of trustees (3 members to be nominated).

Those elected will serve during 1988-89. Members may nominate themselves as well as others for these positions. *Please send nominations to:* Sally M. Jones, Chairperson, ATA Nominations Committee, CBA 4M.202, Department of Accounting, University of Texas at Austin, Austin, Texas 78712-1172.

ATA Dissertation Awards Committee

Call for Nominations

The ATA Dissertation Awards Committee is soliciting nominations for the ATA Price Waterhouse outstanding tax dissertation award. Candidates for the award must submit a 15-25 page summary of their dissertation (preferably, not the summary chapter of the dissertation) along with a letter of recommendation from the chairman of their dissertation committee by February 15, 1988. The award winner will be honored at the annual ATA luncheon in August 1988. A plaque and a cash award of \$5,000 will be presented by a representative of The Price Waterhouse Foundation. To be eligible, a nominee must have completed

his or her dissertation during the period from January 1, 1987 through January 1, 1988 and be a member of the ATA. Please send all nominations to: Professor Thomas M. Porcano, Department of Accountancy, School of Business Administration, Miami University, Oxford, Ohio 45056.

Tax Manuscript Award Call for Nominations

The ATA's Tax Manuscript Award Committee is seeking nominations for the 1988 Tax Manuscript Award. To be eligible, the manuscript must have a 1985, 1986, or 1987 calendar year publication date. Books, chapters, and articles are eligible, but manuscripts that only appear 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, 1988. Please send all nominations to:

Stephen T. Limberg
Department of Accounting
CBA 4M.202
University of Texas
Austin, Texas 78712-1172

Computer Usage and Applications

Many faculty members have cases and other computerized instructional materials they have developed specifically for tax courses they have

taught or are now teaching. In previous ATA Newsletters the committee has reported on a set of LEXIS training materials, case materials using AARDVARK and a LOTUS template for distributions from retirement plans. The committee strongly encourages additional submissions of these valuable resources so they can be identified and shared with our colleagues in a timely fashion. The committee does not review any of the materials, and the only information needed is a brief description of the materials, the courses and topics the items are designed for, the hardware/software requirements, the cost of the materials, if any, and the name of the person to contact for additional information. Please send the information to, or request a standardized form for reporting the information from Professor Bud Lacy, School of Accountancy, Oklahoma State University, Stillwater, Oklahoma 74078, (405) 624-5124.

The committee would also like to encourage the submission of any information relating to the use or application of computers that would be of interest to our membership. Please send any ideas, suggestions, reports, etc. to the above address.

Tax Planning for Educators

Tax Planning for Educators 1987/88 is a 90-page monograph prepared by the American Taxation Association. The monograph offers complete coverage of taxation topics of interest to

1987-88 American Taxation Association

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Information on 1987-88 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 meeting.
2. Select quality research papers for presentation at the meeting.
3. Utilize committee members as chairpersons for the program sessions.
4. Make recommendations to the current President for a potential luncheon speaker by March 1, 1988. Coordinate arrangements for the speaker's gift or honorarium with the President.
5. Coordinate all logistics for time slots, room assignments, video and audio equipment with the AAA planning committee.
6. Make necessary arrangements including menu selection for ATA luncheon.

Chairperson:

Sandra S. Kramer
Fisher School of Accounting
University of Florida
Gainesville, Florida 32611
(904) 392-0155

Tax Manuscript Award Committee

1. Solicit nominations for the 1988 Tax Manuscript Award in the Fall 1987 ATA Newsletter.
2. Establish guidelines to be used to identify, screen, and evaluate published manuscripts that are nominated. All types of quality tax research should be considered as eligible.
3. Select a 1988 winner for the award. At least one author on the manuscript must be an ATA member.

4. Coordinate all logistics for obtaining an appropriate plaque to be given to the winner(s) at the 1988 ATA luncheon in Orlando.

Chairperson:

Stephen T. Limberg
Department of Accounting
CBA 4M.202
University of Texas at Austin
Austin, Texas 78712-1172
(512) 471-5215

ATA/Price Waterhouse Doctoral Dissertation Award Committee

1. Solicit applications for the 1988 ATA/Price Waterhouse Doctoral Dissertation Award. Solicitations should appear in *The Journal of the American Taxation Association*, the ATA

Newsletter, and *The Accounting Education News*. Committee members should be encouraged to solicit applications from new assistant professors. Applications must be received by the chair of the committee by February 15, 1988.

2. Review guidelines used in prior years. Establish guidelines to determine eligible candidates for, and selection of, the 1988 winner. The recipient must be an ATA member.
3. Select a 1988 winner and inform the current president.
4. Coordinate all logistics for obtaining the plaque, the award check, and a representative from Price Waterhouse to present the award at the 1988 ATA luncheon.

Chairperson:

Thomas M. Porcano
Department of Accountancy
School of Business Administration
Miami (Ohio) University
Oxford, Ohio 45056
(513) 529-6221

Nominations Committee

1. Solicit nominations for a slate of officers for 1988-89 in the Fall, 1987 ATA Newsletter. For 1988-89 the following officers need to be elected:
 - a. President-Elect
 - b. Vice-President
 - c. Secretary-Treasurer
 - d. Board of Trustees (three members for a two-year term, one member for a one-year term)
2. Select a slate of officers by May 1, 1988 in accordance with Section XII.4 of the ATA bylaws.
3. Report recommendations to the Board of Trustees and formally present the slate of nominees to the ATA membership at the 1988 business meeting in Orlando.

Chairperson:

Sally M. Jones
Department of Accounting
CBA 4M.202
University of Texas at Austin
Austin, Texas 78712-1172
(512) 471-5215

Committee on Regional Programs and Membership

1. Contact program coordinators for 1987 AAA regional meetings to arrange for a presentation by the ATA at each meeting.
2. Choose an appropriate and popular topic (or topics) and design a program (panel discussion, research presentation, workshop, etc.) to be conducted by committee members and presented at each regional meeting. The program should incorporate information on the ATA and a description of the benefits of membership in the organization.

3. Assign appropriate committee members to each regional meeting.
4. Distribute ATA informational brochures to the regional program coordinators for inclusion in registration materials.
5. Publicize associate membership status in the ATA. Provide brochures on associate status to the directors of graduate tax programs for distribution to interested students.
6. Provide ATA informational brochures for inclusion in the registration materials for the Annual Meeting of the AICPA Tax Division.
7. Contact the appropriate partners of the large national accounting firms to discuss the idea of encouraging any partners, etc., involved in campus recruiting to consider ATA membership.

Chairperson:

Carolyn O. Strobel
Division of Accounting
College of Business Administration
University of South Carolina
Columbia, South Carolina 29208
(803) 777-2713

Committee to Analyze the Content of Tax Questions on the CPA Exam

1. Survey and analyze the tax questions asked on past CPA exams.
2. Determine the appropriateness of the content of the questions in light of the current level and type of knowledge expected of entry level accountants.
3. Draft a report to the AICPA which comments on the appropriateness of past questions and makes suggestions for improved questions on future exams.

Chairperson:

Robert M. Rosen
Ernst & Whinney
1225 Connecticut Avenue N.W.
Washington, D.C. 20036
(202) 862-6000

Committee on Income Measurement

1. Examine federal tax policy and technical issues involving tax accounting income measurement for tax entities.
2. Prepare study documents and position papers relating to these issues for submission to Congress, The Treasury Department, and the Internal Revenue Service.
3. Submit to the ATA president an interim and final report of committee activities along with completed papers.

Chairperson:

Gene Seago
Department of Accounting
College of Business
Virginia Tech
Blacksburg, Virginia 24061
(703) 961-6564

Committee on Subchapter K

1. Examine federal tax policy and technical issues involving taxation of partners and partnerships.
2. Prepare study documents and position papers relating to these issues for submission to Congress, The Treasury Department, and the Internal Revenue Service.
3. Submit to the ATA president an interim and a final report of committee activities along with completed papers.

Chairperson:

Ken Heller
Department of Accounting
School of Business Administration
George Mason University
Fairfax, Virginia 22030
(703) 323-2834

Committee on Computer Usage and Applications

1. Establish an informational system whereby developments in computer applications in the classroom can be identified. Such developments could include cases and problems to be used in specific tax courses, solutions to the problems, and descriptions of the necessary software.
2. Prepare information releases describing such developments to the ATA membership. The committee will be allocated an appropriate amount of space in the ATA Newsletter to publish descriptions of computer applications and the name of the person to contact for more detailed information.

Chairperson:

Melvin (Bud) Lacy
School of Accountancy
College of Business Administration
Oklahoma State University
Stillwater, Oklahoma 74078
(405) 624-5124

Committee for Clearinghouse for Tax Research Cases

1. Accumulate cases submitted by any interested persons and review the proposed solution(s).
2. Assist professors with teaching tax research by providing cases and solutions thereto that they may use for ideas or adopt in their entirety.

Chairperson:

Anna C. Fowler
Department of Accounting
College of Business Administration
University of Texas at Austin
Austin, Texas 78712-1172
(512) 471-5215

educators including:

- Retirement benefits and tax-sheltered annuities
- Fellowships, research grants, and other awards
- Visiting professorships and the cost of relocation
- Travel and transportation expenses
- Sabbatical leaves
- Research expenses and deduction expenses
- Home office expenses and personal computers
- Tuition plans, insurance, loans and other fringe benefits
- Consulting as a part-time activity
- The individual's tax formula

The cost of the monograph is \$6 for members of the American Accounting Association and \$8 for nonmembers. The monograph may be ordered from the American Accounting Association, 5717 Bessie Drive, Sarasota, Florida 33583.

Research Symposium

The University of Southern California's Center for Accounting Research and Deloitte Haskins & Sells are co-sponsoring the Third Annual Tax Research Symposium January 14 and 15, 1988 at the University Hilton, Los Angeles, California. Topics include transfer pricing policy, government receipts estimates, depreciation policy, pension policy and corporate share repurchases and acquisitions. In addition, there will be four tax research methodology workshops. Speakers include James E. Wheeler, Thomas O. Horst, Rosemary D. Marcuss, C. Eugene Steuerle, Emil N. Sunley, Lowell Dworin, David Lindeman, and John B. Shoven. For additional information contact Ingrid McClendon or Michael L. Moore (213) 743-8727.

Price Waterhouse Tax Colloquium

On August 14 and 15, 1987, twenty-six tax educators from graduate tax programs throughout the U.S. met with fifteen PW partners and senior managers at the 1987 Tax Colloquium sponsored by the Price Waterhouse Foundation. Dominic A. Tarantino, Vice-Chairman—Tax Services, presided over the colloquium. The theme was "Communicating Tax Ideas to Clients." In one session the participants discussed how the practitioner takes complex technical information and reduces it to understand-

able terms for the nontechnical tax client. Specialized services were used as examples, including: International Assignment Tax Services, Executive Financial Services, Employee Benefits Services, and Comprehensive Professional Services. In another session James I. Owens, Deputy Commissioner of the Internal Revenue Service, addressed the group on the challenges facing the IRS in communicating with taxpayers. The tax educators also participated in a presentation by the Consumer Financial Institute (CFI), a division of Price Waterhouse. The mission of CFI is to provide financial planning for middle class individuals. To do this, CFI produces computer based reports which are personalized and tailored to the individual and based on individual data. A plenary session was also held. The tax educators who participated expressed appreciation for the large number of "top PW people" who participated. Plans are being made to continue the colloquium in the future.

Call from Committee for Clearinghouse for Tax Research Cases

A committee for tax research cases has been formed with Professor Anna C. Fowler as chairperson. This committee will accumulate cases submitted by any interested persons and will review the proposed solutions. The expected output of this committee is a booklet of cases and proposed solutions that will be available to any interested ATA member. If you are interested in serving on this committee, please contact Professor Anna C. Fowler, Department of Accounting, College of Business Administration, University of Texas at Austin, Austin, Texas 78712-1172, (512) 471-5215. If you wish to submit cases, please send a copy of the cases and the suggested solutions to Professor Fowler. Please indicate as of what date the solution was prepared. Your authorship of the case will be noted in the booklet of cases. Cases from practitioners are also welcomed.

Faculty Notes

The following faculty have accepted new academic positions for the 1987-88 year:

Name	Old School	New School
Richard Banham	So. Methodist Univ.	Memphis State Univ.
B. Anthony Billings	Georgia State Univ.	Florida A&M Univ.
Arthur Cassill	No. Texas State	No. Carolina (Greensboro)
Craig Langstaadt	So. Methodist Univ.	Memphis State Univ.
John Malloy	Texas Tech Univ.	Memphis State Univ.*
Donald Marshall	Memphis State Univ.	California State Univ.—San Bernadino
Debra White Hopkins	No. Texas State	Univ. of Texas—Arlington

*Effective January 1, 1988

Andrew Judd is on a 1 year leave of absence from Seattle University and is serving as a visiting professor at the University of Central Florida. Karen Skadden has left the University of North Carolina-Chapel Hill to join Tax Analysts & Advocates.

Editor's Note: If you have any information regarding changes in your status or that of other tax faculty, please let me know. This includes Ph.D. students in taxation who have accepted new academic positions.

American Taxation Association

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