

American Taxation Association

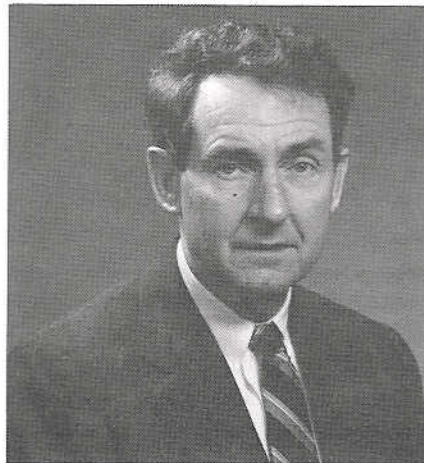
Volume 23, Fall 1989

Barry Arlinghaus, Editor

President's Letter

The 1989-90 ATA year began during the convention in Honolulu. Karen Hreha Malloy and the Annual Program Committee did an excellent job of planning the meetings. Jane Burns left office with the ATA in good spirits and well organized.

As for the ATA activities for this year, let me begin with a central concern of mine. One of the most important ATA activities is publishing *The Journal of the American Taxation Association*. Two issues are published each year. In 1986 the board of trustees approved increasing the number of issues to four a year. However, the increase in issues has not occurred because the number of submissions has not warranted change. Each year *JATA* receives approximately 70 manuscripts for consideration. About 20 percent of the papers submitted are eventually accepted for publication. The acceptance rate is comparable to the rates for other academic journals. However, the submission rate is only about 1 in every 20 ATA members and there are few other outlets for academic tax articles. While this seemingly low submission rate can be explained by pointing to other disciplines in which a few individuals produce the bulk of the research, an alternative view is that the ATA has untapped resources. Therefore, a major part of ATA activities for the year are directed towards increasing the research output of ATA members. A measure of the



Eugene Seago, ATA President

success of this effort will be found in the number of submissions to *JATA* in the next few years.

One apparent means of promoting research is to provide the ATA members with ample exposure to current methodologies. But the exposure should be directed to assuring that the members have a working knowledge of the techniques. Therefore, the midyear, annual and regional ATA meetings will have sessions on tax research methodologies—not merely examples but also the nuts and bolts of how to apply the methodologies. Also, the Research Methodologies Committee will develop a self-study program that ATA members can use "in the comfort of their own offices." ATA will continue to promote research through the manuscript awards and the dissertation award. (Please note the calls for manuscripts in this newsletter.)

However, tax research is not all the ATA is about. The Computer Usage Committee will be working on computer-assisted

instruction for tax courses. The committee will identify the types of subject matters that are better suited for computer-assisted self-study, so that economies in the use of class time can be achieved. The State Tax Issues Committee will follow up on a 1982 ATA study of the state and local tax issues that should be addressed in the undergraduate and graduate curriculums. The Committee on the AICPA 150 Hours Requirements will keep us apprised as to how the AICPA plan can affect tax curriculums. In recent years ATA activities and research efforts by ATA members have begun to attract the attention of government officials. The Committee on Relations with the IRS and Treasury will be concerned with expanding the communications between the ATA and the congressional staffs, as well as the IRS and Treasury.

This will also be the first year the Tax Policy Research Oversight Subcommittees are in operation. I have great hopes for these subcommittees as sources for research and teaching ideas for our members. These subcommittees will undoubtedly generate input to Congress and Treasury on tax policy matters. I anticipate that eventually most ATA members will serve on one of these subcommittees and will greatly benefit from meeting with their colleagues. We presently have a problem in obtaining meeting space for these committees at the national meeting. The ATA may eventually find that the midyear meeting is the

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better place for many of the sub-committees' and other committees' activities.

I hope that you will be able to attend the midyear meeting in Atlanta. (See the announcement in this newsletter.) I also encourage you to submit a paper or other program idea for the annual meeting in Toronto. The number of submissions has an affect on the number of sessions we can have at the annual meeting.

Finally, the response to my request for volunteers for committees was overwhelming. I tried to accommodate all requests. Do not underrate the significance of your committee's work. Each committee charge expresses a need. Each charge met will be a contribution to tax education or tax research.

I am honored to serve you.

W. Eugene Seago

ATA - Ernst & Whinney Tax Student Manuscript Award

The 1988-89 American Taxation Association - Ernst & Whinney (now Ernst & Young) Tax Student Manuscript Awards were presented at the ATA luncheon. First place was awarded to Robert H. Sarikas from the University of Illinois at Champaign and James J. Sarikas from New Mexico State University for their manuscript entitled "The Corporate Alternative Minimum Tax and the Oil and Gas Exploration Industry." Second place was awarded to Sanjay Gupta and Susan Kattelus, both from Michigan State University, for their paper entitled "The Corporate Effective Tax Rate Paradox: An Empirical (Re) Examination." Sallie Goodman from Memphis State University was awarded third place for her paper entitled "Deductibility of Split Interest Bequests: A Review of the Conflict and an Examination of Some Solutions."

Plaques and checks for \$2,500, \$1,500 and \$1,000 were given to the first, second and third place winners respectively. Bob Rosen

of Ernst & Young and Ed Schnee, who chaired the Tax Student Manuscript Award Committee, made the presentations.

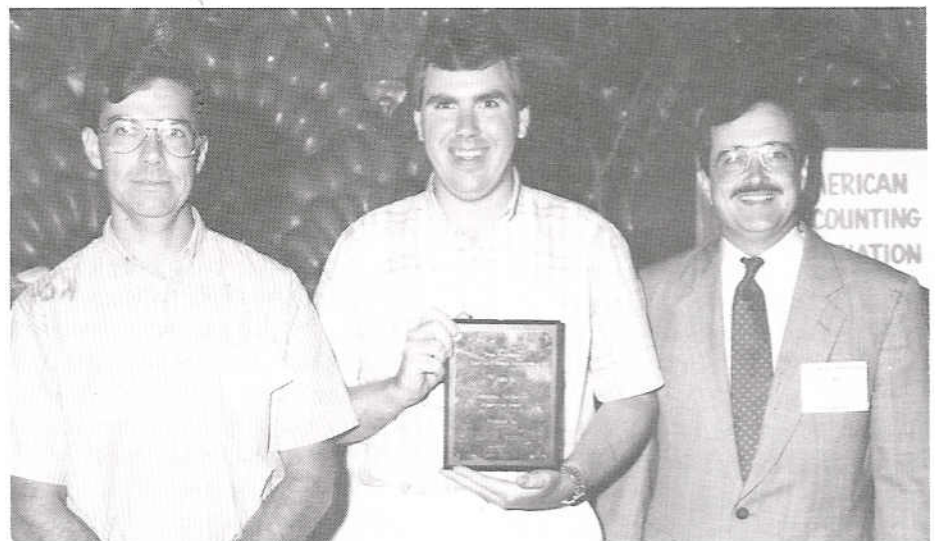


From left: Ed Schnee, Robert Sarikas, Sallie Goodman, Susan Kattelus, Sanjay Gupta, and Bob Rosen.

ATA - Price Waterhouse Foundation Award

James C. Young was the recipient of the 1989 ATA- Price Waterhouse Doctoral Dissertation Award. He completed his doctoral work at Michigan State University and is currently the Director of Research for Federal Tax Workshops Incorporated. His dissertation is entitled "Factors in the Non-Compliance Decision: An Analysis of Michigan Tax Amnesty Participants."

The award is presented annually to the author of an outstanding tax dissertation. A check for \$5,000 and a plaque were presented to Jim at the 1989 ATA luncheon by William Stanton Smith, Director - National Tax Human Resources of Price Waterhouse. Professor Charles W. Swenson from the University of Southern California chaired the award committee.



From left: Charles Swenson, Jim Young, and Stan Smith

IRS Research Division

R. L. Plate

Director, Research Division

For more than 30 years the IRS has had a centralized research component to help determine ways we can more effectively carry out our mission. The Research Division is responsible for anticipating and identifying problems related to tax compliance and other aspects of tax administration and for identifying and testing state-of-the-art improvements. There are about 90 employees in the division, over half of whom have advanced degrees, located entirely in Washington, D.C. These employees have backgrounds in such fields as operations research, mathematical or general statistics, economics, computer science and artificial intelligence. We also have program analysts with experience

in the IRS functions and generally an accounting or legal background. The Research Division is involved in well over 100 projects. Following is a brief overview of the nature of our research.

Taxpayer Compliance Measurement Program (TCMP)—The Service's primary long-range research program to measure tax compliance is coordinated and managed by Research. In the past 25 years, over 30 TCMP surveys have been completed or are in process to measure the accuracy of filed returns or filing compliance levels. A TCMP Handbook, last updated in May, 1989, describes this program. TCMP data is invaluable for research on the characteristics and trends in taxpayer compliance. We are developing a plan to make TCMP data available to researchers on an equitable and competitive basis.

Based on competition and availability of resources, statistical analyses tailored to meet the researchers requirements will be supported.

Taxpayer Opinion Surveys—Research has sponsored four general purpose surveys of the public since 1966 and the first comprehensive survey of tax practitioners and advisors. In addition to reports, most of the questionnaire data bases have been provided to organizations which disseminate machine readable data to researchers (U.S. Archives and the Inter-University Consortium for Political and Social Research). Much current emphasis is being placed on surveys of customers, such as those who have been in contact with Examination, Collection, Taxpayer Service, Returns Processing or Problem Resolution. We are also developing a survey to determine what our customers (taxpayers and third parties) want from IRS.

Improving Understanding—A major effort is being undertaken to evaluate taxpayers' reading and comprehension abilities and to recommend improvements to tax forms and instructions which are inconsistent with those abilities.

Tax Gap Estimates—Starting in 1979, Research developed estimates of the revenue gap that results from noncompliance.

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Tax Manuscript Award

The 1988-89 American Taxation Association Tax Manuscript Award was presented to Michael L. Moore, Bert M. Steece, and Charles W. Swenson at the ATA luncheon for their publication "An Analysis of the Impact of State Income Tax Rates and Bases on Foreign Investment." The article appeared in the October 1987 issue of *The Accounting Review*.

Michael L. Moore is the Kenneth Leventhal Professor of Accounting, Bert M. Steece is Professor of Decision Systems and Charles W. Swenson is Professor of Accounting at the University of Southern California. Julie Collins from the University of North Carolina at Chapel Hill chaired the selection committee and made the presentation.



From left: Charles Swenson, Julie Collins and Michael Moore

ATA Service Award

Plaques were awarded to the current and past editors of *JATA* at the ATA luncheon in recognition of their outstanding service to the ATA. Bill Kulsrud of Indiana University made the presentations. Recipients were:

Silvia A. Madeo, University of Missouri - St. Louis

Jane O. Burns, Texas Tech University

John L. Kramer, University of Florida

Fred G. Streuling, Brigham Young University

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These estimates are being continually updated and refined. The most recent published estimates, titled **Income Tax Compliance Research-Gross Tax Gap Estimates and Projections for 1973-1992**, were issued in March, 1988.

Artificial Intelligence-Expert Systems— In 1985, an Artificial Intelligence (AI) Lab was created. It now consists of 27 individuals who have received from nine months to two years of formal training. Some sixteen expert systems are at various stages of development. The AI Lab is engaged in a major effort to examine several models of AI in order to find their applicability to the real-world problems of tax administration.

Small Business Initiatives and Computer Based Enforcement—The Small Business Initiatives are to test the effectiveness of non-enforcement alternatives to improve the compliance of new businesses. Computer based enforcement tests are to determine whether pockets of noncompliance can be detected by sophisticated matching and/or tracking programs and resolved through relatively low cost correspondence techniques.

Technology Research—Emerging technologies are explored to determine if they can improve the efficiency or effectiveness of tax administration. Electronic filing of tax returns is one outcome of this effort.

Workload Projections and Modeling—The Service annually processes nearly 200 million returns. It is critical that projections on the nature and timing of receipts, of returns, delinquent accounts, etc., be accurate. Modeling efforts range from determining an optimal location for an IRS office to an Enforcement Revenue Allocation Model, which esti

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ATA Mid-Year Meeting

The Mid-Year Meeting of the ATA will take place on February 16, 17, and 18, 1990 at the Marriott Marquis Hotel in downtown Atlanta, GA. The meeting will begin with a reception on Friday night, February 16. (The ATA trustees will have a business meeting on Friday afternoon.)

The 1989 meeting at a Dallas-Ft. Worth Airport hotel focused on ideas for teaching four tax courses and included an exchange of syllabi by the participants. The 1989 meeting received very favorable evaluations. Thus, the 1990 meeting will also have sessions on Saturday that will be devoted to teaching-oriented topics. In addition, other sessions on Saturday will address research. Some sessions will discuss research in general, and other research sessions will be devoted to tutorials on various research methodologies. Peat Marwick Main is providing financial assistance for the research sessions. Participants may attend solely the teaching portion of the program, the research part only, or some sessions in each part of the program.

On Sunday morning four doctoral students will present research papers. The doctoral papers will be chosen for presentation on a competitive basis. The Peat Marwick Main Foundation will reimburse the doctoral students for their airfare and two nights of lodging. Doctoral students interested in submitting a paper for consideration should send three copies of their paper by December 15 to:

Professor Valerie Milliron
230 Beam-BAB
Pennsylvania State University
University Park, PA 16802.

Papers should deal with a tax issue, and any methodology is acceptable. The length should not

exceed 35 pages. Submissions should be of completed papers; that is, they should not be proposals. Completed dissertations should not be submitted, but a pilot study is acceptable. Co-authored papers are acceptable as long as all of the co-authors are doctoral students. Papers should not have been accepted for publication. Papers will be blind refereed, and authors of papers chosen for presentation will be notified in early January. For timely notification, authors should include a cover sheet for their papers with their name, address, and phone number.

A registration fee to cover the cost of meals, the Friday night reception, coffee breaks, and duplication expenses will be charged for attending the meeting. Later this year a mailing to ATA members will describe the program's agenda in more detail. In the meantime, persons with questions concerning the meeting may call

Professor Anna Fowler
University of Texas at Austin
Chair of the Mid-Year Meeting
Committee
(512) 471-9473.

Hotel rooms will be available at \$80 plus tax per night, single or double occupancy. Reservations may be made by calling the Marriott Marquis and identifying yourself as attending the ATA meeting. A block of rooms will be held until January 26, 1990.

Please consider attending the meeting. At the meeting you can learn about various teaching approaches and share some of your own experiences and/or get a start on improving your research capabilities as well as keep abreast of current doctoral research. In addition, you will have a wonderful opportunity to become better acquainted with a number of your tax colleagues.

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mates the yield to cost ratio of various enforcement staffing initiatives.

These are just capsule summaries of some current projects. Further details of completed projects can be found in a document we publish each year entitled **Trend Analysis and Related Statistics**. For 1989, the document contains 20 articles, including: taxpayer perceptions about quality of taxpayer service, artificial intelligence applications in the IRS, impacts of the Tax Reform Act of 1986, trends in compliance as measured by TCMP, etc. This document also contains abstracts of recent IRS studies on tax administration, highlights of current economic, demographic and technological trends, and actual and projected statistics on workload. The 1989 Document 6011 is available for \$13.00 from the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. The Document stock number is 048-044-02282-6.

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ATA Dissertation Awards

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 along with a letter of recommendation from the chairperson of their dissertation committee by February 28, 1990. The summary should be a paper based on the dissertation which describes the motivation, research design and analysis and the results in sufficient detail to allow a complete review. Summary chapters of dissertations are not encouraged. The award winner will be honored at the annual ATA luncheon in August, 1990. 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, 1989 through January 1, 1990 and be a member of the ATA.

Please send all nominations to:

Frances L. Ayres
School of Accounting
The University of Oklahoma
307 West Brooks, Room 200
Norman, OK 73019

American Taxation Association 1989-90 Committees

W. Eugene Seago, President

ATA/Ernst & Young Graduate Tax Student Manuscript Award

1. Review solicitation and selection guidelines.
2. Solicit applications from ATA members.
3. Select the winner(s) and notify the ATA president.
4. Arrange for the plaque(s), award check(s), and presentation(s) by an E&Y representative at the 1990 ATA luncheon.

Stewart Karlinsky (Chair), San Jose State University

Caroline Craig, Illinois State University

Manson P. Dillaway, New Mexico State University

Michael L. Duffy, University of Southern California

Edward C. Foth, DePaul University

Labh S. Hira, Iowa State University

Craig J. Langstraat, Memphis State University

Virginia A. Nichols, Drake University

Judith E. Watanabe, University of Nebraska

ATA/Price Waterhouse Doctoral Dissertation Award

1. Review solicitation and selection guidelines.
2. Solicit applications from ATA members.
3. Select the winner and notify the ATA president.
4. Arrange for the plaque, award check, and presentation by a PW representative at the 1990 ATA luncheon.

Francis L. Ayres (Chair), University of Oklahoma

Arthur D. Cassill, University of North Carolina at Greensboro

Bruce Clements, University of Georgia

Sharon Lassar, University of Arizona

James C. McKeown, Pennsylvania State University

John Robinson, University of Texas at Austin

W. Peter Salzarulo, Miami University

Gim-Seong Seow, University of Washington

James C. Young, Federal Tax Workshops, Inc.

ATA Tax Manuscripts Award

1. Review solicitation and selection guidelines.
2. Solicit nominations of published research by ATA members (only one author must be an ATA member).
3. Arrange for the plaque(s) and presentation at the 1990 ATA luncheon.

Tom Porcano (Chair), Miami University

Jesse V. Boyles, III, University of Florida

Harold Goedde, North Carolina A&T University

James R. Hamill, University of Oklahoma

H. A. Kennedy, The University of Alberta

Lucretia Wilson Mattson, University of Wisconsin

Robert P. Moffie, North Carolina Central

Robert C. Ricketts, Texas Tech University

Kathleen E. Sinning, Western Michigan University

Judyth A. Swingen, Syracuse University

Annual Program

1. Coordinate this Committee's efforts with the AAA Program Committee and investigate the possibility of joint sessions with other AAA sections and with national tax organizations.
2. Review solicitation and selection guidelines for papers to be presented for panel discussions, for the luncheon speaker, and for session chairpersons.
3. Solicit papers for presentation, panel ideas and panelists, and luncheon speaker nominations (emphasis should be on the AAA annual program's theme).
4. Select quality papers, speakers, and moderators for the 1990 annual program in Toronto.
5. Arrange all program details, including time and room assignments, video and audio equipment, luncheon menu, speaker's gift or honorarium, and display of ATA publications and membership material (coordinate this last duty with the Membership Committee).

Cherie J. O'Neil (Chair), Virginia Tech

Paul J. Beck, University of Illinois

Christopher Dungan, University of South Florida

Beth B. Kern, University of Notre Dame

Bruce Lubick, Syracuse University

Myron S. Lubell, Florida International University

Suzanne Luttmann, University of Colorado

Michael L. Roberts, University of Alabama

Linda Stillabower, Toronto, Ontario

Haroldene F. Wunder, University of Toledo

Committee on Computer Usage

1. Determine how the IRS and CPA firms are using computer assisted instruction in their training.
2. Develop a prototype of computer assisted instruction materials that can be used as a substitute for in-class coverage of a particular topic (selected by the committee) and can be made available to students at a cost that makes the methodology feasible.
3. Describe other undergraduate tax topics that seem well-suited to computer assisted instruction.
4. Report the Committee's results in the ATA Newsletter.
5. Review the 1988-89 Committee's procedures for ATA members to communicate electronically and begin implementation.

Robert Michaelsen (Co-Chair), University of North Texas

Jerrold J. Stern (Co-Chair), Indiana University

Virginia L. Bean, Metropolitan State College

Robert L. Black, Coopers & Lybrand

Tonya K. Flesher, University of Mississippi

Vance Grange, Utah State University

Sam A. Hicks, Virginia Tech

Roland Lipka, Temple University

Don C. Marshall, California State University
Nathan Oestreich, San Diego State University
Arthur Reed, Abington, MA
Kevin F. Wall, Arlington, MA
J. Morgan White, Brigham Young University
Theodore E. Degnan, University of New Orleans

AAA Regional Programs

1. Establish contact with each AAA regional vice-president and regional program chairperson to ensure ATA is well represented on all regional programs. Explore new ideas and approaches that could be attractive to academicians and practitioners in each AAA Region.
2. Assist regional vice-presidents and program chairs in their efforts to organize good quality sessions (including paper presentations, workshops, and panels) on tax research methodologies and tax education issues.
3. Seek permission to display ATA publications and membership materials at each Regional meeting. (Coordinate this charge with the Membership Committee.) Make ATA membership brochures available to individuals attending tax sessions.
4. Introduce tax practitioners to the ATA by involving the practitioners in planning and presenting the sessions.

Karen Fortin (Chair), University of Miami
Willie D. Adamson, California State Poly University
William R. Agee, Hood College
Jean-Marie Banatte, Norfolk State University
Bruce Busta, St. Cloud State University
Susan G. Coldwell, Western Washington University
Inam Hussain, Indiana University NW
Rudolph S. Lindbeck, University of Alabama at Huntsville
Robert E. McGillivray, Lamar University
Valerie C. Milliron (Counsel), Pennsylvania State University
Linda J. Mittermaier, University of Cincinnati
Charles K. Moore, Jr., University of Akron
William Stanton Smith, Price Waterhouse
Mark J. Sullivan, DePaul University
James P. Trebby, Marquette University

AICPA 150 Hours Requirement

1. Review the AICPA's 150 hours of academic study as a requisite for AICPA membership to determine the potential impact of this standard on tax curriculums.
2. Monitor the developments in the various states' laws resulting from the AICPA requirements, to determine if there are emerging patterns in terms of required tax courses and the opportunities for elective tax courses.
3. Reach conclusions on how master's programs must adapt in response to AICPA requirements and the reactions by the states.

4. Write an article for the ATA Newsletter summarizing the results of your study.
Edward E. Milam (Chair), University of Mississippi
L. Stephen Cash, Clemson University
Julie H. Collins, University of North Carolina
William A. Duncan, Ernst & Young
A. Anthony Falgani, Fredonia University
Allen Ford, University of Kansas
Ira S. Greenberg, Rutgers University
James F. Hopson, Fredonia University
Herbert G. Hunt, University of Vermont
C. Douglas Izard, University of Tennessee
Frederick R. Jacobs, University of Minnesota
Charles R. Kowal, Ernst & Young
William C. Lathen, Boise State University
Lawrence McClelland, Slidell LA.
David Medved, Dearborn, MI.
Kevin E. Murphy, Oklahoma State University
Robert J. Nagoda II, SUNY Albany
Lawrence C. Phillips, University of Miami
James E. Smith, College of William & Mary
Ronald L. Taylor, Lemoyne College
Julie A. Lockhart, Western Washington University
M. Susan Stiner, Villanova University

Membership

1. Review past committee activities.
2. Determine the reasons that former members have left ATA in the last 2 years.
3. Revise the information packet prepared by the 1988-89 Committee.
4. Identify target groups with potential ATA members and provide individuals within these groups with membership materials; for example:
 - a. Graduate students (both doctoral and master's) with an interest in taxation;
 - b. Individuals teaching tax courses (including CPE);
 - c. Members of other tax organizations; and
 - d. Members of CPA firms who specialize in taxation or in recruiting tax students.
5. Ensure that membership information is available for display and distribution at the AAA Annual meeting and regional meetings. (Coordinate this charge with the Annual Program Committee and the Committee on AAA Regional Programs.)

Shirley Dennis-Escoffier (Chair), University of Miami
Alan D. Campbell, Arkansas State University
Davis L. S. Chang, San Jose State University
Leonard Goodman, Rutgers University
Patrick J. Kelly, Price Waterhouse
Dennis R. Lassila, Texas A&M University
John Strefeler, University of Nevada at Reno
Viceola D. Sykes, Florida A&M University

Midyear Meeting

To plan, promote and conduct a midyear meeting for the ATA membership.

Anna C. Fowler (Chair), University of Texas at Austin
Charles Calhoun, Price Waterhouse
Gordon B. Harwood, Georgia State University
Sandra S. Kramer, University of Florida
Doug Laufer, Weber State College
Albert R. Mitchell, Ernst & Young
Donald Seat, Valdosta State College
Dale Spradling, California State University, Sacramento
Dave N. Stewart, Brigham Young University

Nominations

1. Review past Nomination Committee process.
2. Solicit recommendations for a slate of officers for 1990-91. They are:
 - a. President-Elect
 - b. Vice President
 - c. Secretary-Treasurer
 - d. Three Trustees
3. Review the AAA activities list for ATA members and directly solicit information on the quality of services contributed by potential nominee.
4. Select the best candidates by May 1, 1990.
5. Present the slate to the Board of Trustees and to the ATA membership at the 1990 business meeting in Toronto.

Jane O. Burns (Chair), Texas Tech
Barry Broden, University of Hartford
Deborah Hopkins, University of Texas at Arlington
Kenneth Milani, University of Notre Dame
Michael L. Moore, University of Southern California

Publications

1. Advise *JATA* and newsletter editors on policy matters.
 - a. Suggest ways to increase the number of high quality papers submitted to *JATA*.
 - b. Develop criteria to determine when *JATA* should be expanded in terms of the number of pages per edition or the number of editions.
 - c. Review the *JATA* policies regarding advertising in the journal.
2. Suggest and evaluate means for increasing the sales of ATA publications.
3. Contact potential institutional subscribers to *JATA* and other ATA publications.
4. Determine the data bases (e.g., indexes to tax articles) that cite *JATA*. Pursue possibilities for increasing the number of data bases that include *JATA*.
5. Report portions of your findings in the ATA Newsletter.

Kevin M. Misiewicz (Chair), University of Notre Dame
Barry P. Arlinghaus, Miami University
Barbara A. Ostrowski, Radford University
Jack C. Robison, California Polytechnic
John H. Wilguess, Oklahoma State University
Silvia Madeo, University of Missouri, St. Louis

Research Methodologies

1. Develop a self-study program that can be used by an ATA member to become current on basic tax research methodologies.
2. Assist the various other committees in presenting seminar or workshops in conjunction with AAA regional and annual meetings and at the ATA midyear meeting.

Charles Enis (Chair), Pennsylvania State University
Ronald Copeland, Northeastern University
Robert P. Crum, Pennsylvania State University
Jon S. Davis, University of Illinois
Robert Halperin, New York University
Susan B. Long, Syracuse University
Thomas C. Omer, University of Illinois
James E. Parker, University of Missouri
Wayne H. Shaw, Cornell University
Betty R. Jackson, University of Colorado

Relations With the IRS and Treasury

1. Identify IRS, Treasury, and Congressional employees who should be interested in the results of ATA members' research and bring the research to the employee's attention.
2. Contact IRS and Treasury officials to identify research topics that should be pursued.
3. Locate and publicize tax faculty residencies available in Federal agencies.
4. Report portions of your findings in the ATA Newsletter.
5. Investigate the possibility of an ATA representative on the IRS Commissioner's Advisory Board.

David W. LaRue (Chair), University of Virginia
Faye Bradwick, George Mason University
Thomas B. Cooke, Georgetown University
Christopher Dungan, University of South Florida
Jack R. Fay, Stetson University
Peggy A. Hite, Indiana University
John Karayan, California University
Harold Peckron, Fontbonne College
William L. Raby, Arizona State University
Linda Stillabower, Toronto, Ontario
Don J. Summa, Rutgers University

State Tax Issues

1. Review the report of the 1981-82 ATA Committee on State and Local Taxes.
2. Identify the significant post-1981 developments in state taxes and determine whether these developments should be incorporated into the undergraduate and graduate tax curriculums. If you determine additional state tax issues should be in the curriculums, indicate how the topics should be integrated into specific courses.

Anthony P. Curatola (Chair), Drexel University
Otto H. Chang, Texas Christian University
Paul M. Davis, University of Baltimore
Robert L. Gardner, Brigham Young University
Annette Hebble, University of Kentucky

R. M. Kozub, University of Wisconsin-Milwaukee
Harold Leib, State of New Jersey
Mary D. Maury, St. Johns University
William A. Raabe, University of Wisconsin-Milwaukee
William D. Samson, University of Alabama
W. Robert Smith, Boston University
Nancy J. Stara, University of Nebraska
G. E. Whittenburg, San Diego State University

The ATA Tax Policy Research Oversight Committee

1. The Tax Policy Research Oversight Committee will form research subcommittees the membership of which have an interest in a specific technical area of the tax law. The Committee has the responsibility for monitoring the activities of its subcommittees during the year and reviewing the progress of each subcommittee on an annual basis to determine if the subcommittee should be continued for the following year.
2. Any subcommittee formed by the Oversight Committee will have the general responsibility of monitoring important developments in its specific area. Such developments could include proposed legislation, newly issued regulations, published or private letter rulings, judicial decisions, or academic research projects.
3. Subcommittees formed by the Oversight Committee are intended to be standing subcommittees. The Chairman of each subcommittee will be required to submit a written summary of the subcommittee's activities for the year (including plans for the annual subcommittee meeting described in 5) to the Oversight Committee prior to the ATA Trustees meeting held at the AAA convention. On the basis of such report and any other pertinent information, the Oversight Committee will decide to continue or discontinue each subcommittee.
4. Each subcommittee will have a Chairman and a Vice-chairman. The Vice-chairman will automatically become Chairman for the following year. This structure will provide for continuity in the operations of each subcommittee. The Oversight Committee will make recommendations to the incoming ATA President as to the membership and chairmanships of research subcommittees. ATA members may not serve on more than two research subcommittees in any given year.
5. Subcommittees are expected to meet at the annual AAA convention in order for the subcommittee membership to present and discuss the developments described in 4. The chairman of the subcommittee is responsible for planning and coordinating presentations and discussions. The subcommittee meeting should serve as a "clearinghouse" for information and ideas among

tax academicians and practitioners with a common technical interest. These annual subcommittee meetings would be open to any interested ATA member. Each subcommittee may decide on additional meetings during the year as are considered necessary.

6. The interaction among subcommittee members may lead to specific research projects that the subcommittee decides to undertake. However, subcommittees will not be required by the ATA President or the Oversight Committee to produce a written research report on any particular topic or within any particular time frame. If a subcommittee produces a written report or paper and decides to submit it for publication, the subcommittee is not required to have their work reviewed or approved by the Oversight Committee, the Trustees, or the ATA president prior to submission. However, the report or paper should contain a disclaimer indicating that the views expressed in the paper in no way represent any official position of the ATA and are solely those of the individual members of the subcommittee. A copy of the paper should be submitted to the Oversight Committee for information purposes only.

Kenneth Heller (Chair), George Mason University
John L. Kramer (Vice Chair), University of Florida
Robert L. Gardner, Brigham Young University
Sally M. Jones, University of Texas at Austin
Emil Sunley, Deloitte Haskins & Sells

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Mary Sue Gately (Vice Chair), Texas Tech University
Joseph W. Antenucci, Virginia Tech
Kathy Bindon, University of Alabama
Rick Crosser, Weber State College
D. Larry Crumbley, Texas A&M University
Guy R. Eignebrode, Price Waterhouse
Pedro Gonzalez, University of Michigan
Dahli Gray, The American University
Karen S. Hreha, University of Illinois
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John Karayan, California State University - Los Angeles
Ernest R. Larkins, Georgia State University
Stephen Limberg, University of Texas at Austin
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Gary McGill, University of Florida
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Edmund Outslay, Michigan State University
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Clyde L. Posey, Louisiana Tech University

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William R. Singleton, Western Washington University

Ralph B. Tower, Wake Forest University
Raymond Wacker, Houston, Texas
Mark Wolfson, Harvard University
Tsing Tzai Wu, Southfield, MI

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Frank Wolpe, Bentley College/Grad School
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James H. Boyd, Arizona State University
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Keith Smith, George Washington University
Deborah H. Turner, Georgia Tech
Joanne Turner, The Ohio State University

Historian: D. Larry Crumbley, Texas A&M University

ATA Nominations for 1990-91

Please send your recommendations for the slate of officers and trustees to be nominated at the 1990 ATA Business Meeting in Toronto. The positions to be filled are (a) president-elect, (b) vice president, (c) secretary/treasurer and (d) three members of the board of trustees.

ATA members may recommend themselves as well as others for these positions. Please send your recommendations to:

Jane O. Burns, Chairperson
ATA Nominations Committee
College of Business Admin.
Texas Tech University
Lubbock, TX 79409-2101

Tax Manuscript Award Nominations

Tax Manuscript Award Committee is seeking nominations for the 1990 Tax Manuscript Award. To be eligible, the manuscript must have a 1987, 1988, or 1989 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, 1990.

Please send all nominations to:

Thomas M. Porcano
Department of Accountancy
Laws Hall
Miami University
Oxford, Ohio 45056

ATA/Ernst & Young Student Tax Manuscript Award

1st place	\$2,500
2nd place	\$1,500
3rd place	\$1,000

Eligibility:

The manuscript can be on any area of taxation. The paper must be sole authored by a full or part time student who is currently

enrolled in a Master's Program or a 5 year Professional Accounting Program. Published articles are ineligible.

Submission deadline: January 15, 1990

For more details contact any professor of taxation or write/call:
Stewart S. Karlinsky
San Jose State University
Accounting & Finance Department
One Washington Square
San Jose, CA 95192-0066
(408) 924-3482

Call For Wildman Award Nominations

Nominations for the 1989/1990 Wildman Award are currently being accepted by the 1989-1990 Wildman Award Committee. The Wildman Award is to be

given annually at the American Accounting Association National Meeting to the author(s) of the article, monograph, book or other work published during the *five calendar years* preceding the year of the award which is judged to have made or to be likely to make the most significant contribution to the advancement of the *Public Practice of Accountancy* (including audit, tax, and management services).

Nominations should be sent to:
Marc Massoud
The Accounting Program
Claremont McKenna College
500 East Ninth Street
Claremont, CA 91711

Nominations should list the author (or authors), name of the work, and publisher. Nominations will close on March 1, 1990.

TEXAS TECH UNIVERSITY COLLEGE OF BUSINESS ADMINISTRATION ANNOUNCES THE BURKE SCHOLARS PROGRAM FOR ACCOUNTING DOCTORAL STUDENTS

Annual Fellowship To Be Awarded April 30, 1990 (Tax Concentration Given Preference)

First Year Fellowship*	\$5,000
Teaching or Research Assistantship	8,750
Total Funding (12 months)	<u>\$13,750</u>

Application deadline: March 1, 1990

For more information, contact:

Drs. Jane O. Burns or Mary Sue Gately,
Advisers
Accounting Doctoral Program
College of Business Administration
Texas Tech University
P.O. Box 4320
Lubbock, TX 79409
(806) 742-3181

*Renewal for second year with good standing in program.

Scholarships also are available for students seeking an MS Accounting (Tax Concentration) degree. The tax concentration provides 21-24 hours of graduate tax courses in a 36-hour program.

Call For Papers at Annual Meeting in Toronto

The ATA Annual Program Committee urges ATA members to submit papers for the 1990 AAA annual meeting August 9-11, 1990 in Toronto, Ontario. The theme is "Managing Change." All submissions must be made to Gary Previts, Case Western Reserve. There are several changes that ATA members should note. 1) There will be a \$15 submission fee for each paper or panel ideal submitted. 2) Papers not accepted for a regular session may be considered for informal presentation in a poster session.

Because of these changes, ATA members should carefully read the call for papers in the Accounting Education Newsletter. Also, the only way to increase the num-

ber of sessions allotted to tax topics is to increase the number of paper/panel submissions. Because of the new submission fee, papers for the dissertation research section will have to go through the regular paper submission process. If you know of recent PhD's who have not yet published their research, please encourage them to submit a paper. If you have any questions about the ATA portion of the annual meeting, contact:

Cherie J. O'Neil, VA Tech., Department of Acct., 3007 Pamplin Hall, Blacksburg, VA 24061

ATA Newsletter Deadlines

The deadlines for submitting information to the ATA Newsletter are as follows: Spring 1990 Issue - January 8, 1990 and Summer 1990 Issue - May 7, 1990.

Please send information to:

Barry P. Arlinghaus
317 Laws Hall
School of Business
Miami University
Oxford, Ohio 45056
Phone: 513-529-6216

Survey of ATA Practitioner Members

The ATA Practitioner Interest Committee, chaired by Caroline Strobel, surveyed all practitioner members of ATA. Peggy Hite and Butch Wallace participated in the project. Results of the survey are available from:

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

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