



# American Taxation Association

Volume 30, Fall 1992

Karen A. Fortin, Editor

## PRESIDENT'S LETTER

The nineteenth year of our organization is off to an outstanding start. Our sessions at the Washington annual meeting were well attended, and the response to the annual luncheon was tremendous. We owe a special thanks to Shirley Dennis-Escoffier and the Annual Program Committee for a job well done. We also owe a debt of gratitude to Ed Schnee for a very successful year as president of our organization.

During the Washington meeting, Anna Fowler and I attended the American Accounting Association Council Meeting. Gary Sundem, the AAA President, reported that the AAA Executive Committee took no formal actions during their meeting. A new Structure Evaluation Committee was appointed to follow up on the recommendations of last year's committee, which were rejected by the Executive Committee in April. Additionally, a final report is due soon from the External Development Committee. As you may recall from Ed Schnee's President's Letter in the Summer, 1992 ATA Newsletter, both proposals generated much discussion at last Spring's Council meeting. We will continue to monitor the work of both committees as proposals are developed.

We have one other significant item of business that will carry over from the Annual Meeting. During its meeting in Washington, the ATA Board of Trustees began a discussion on the report of the Strategic Planning Committee (SPC). For the past two years, two SPC committees have been working on proposals for restructuring the organization with the goal of increasing the effectiveness of the ATA in serving its membership. After three hours of discussion, the Board decided to continue its deliberations on



*John Everett, ATA President*

these issues at the 1993 Mid-Year meeting, rather than make hasty decisions. Elsewhere in this issue is a notice concerning the availability of this report to the members. We welcome your comments and suggestions on this report prior to the meeting.

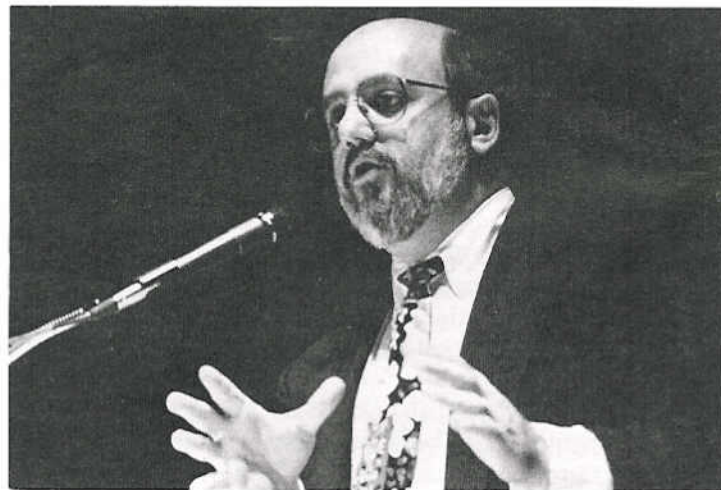
I was somewhat overwhelmed by the response to the call for committee participation this year. Although the service component of most universities' reward structures has been diminishing in recent years, each year we have more people volunteering to serve on committees than we can possibly accommodate. The real heart of the ATA is its people, and the significance of committee work in our organization should never be taken for granted. Many of these committees held strategy sessions during the

Washington meeting.

Each year we have a number of committees making significant contributions in all facets of tax education, research, policy, and curriculum. This year's committee structure will focus on each of these areas, and I would like to mention several of the activities being planned for the upcoming year.

First, the Mid-year Meeting Planning Committee chaired by Vice-President Debra Hopkins has been busy planning our Mid-Year meeting on February 26th and 27th in Chicago. Information concerning this meeting is presented elsewhere in this newsletter, and I hope that you will be able to attend. In addition to our normal research and teaching sessions, a special half-day seminar on teaching will be presented on the morning of February 28th. Ray Sommerfeld has agreed to organize this session, and this promises to be a truly innovative and entertaining presentation.

The 1991 survey of our membership clearly indicated that members  
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*1992 ATA Luncheon Speaker Fred T. Goldberg, Jr. who is Assistant Secretary of the Treasury for Tax Policy.*

## President's Letter (Continued from page 1)

would like to see the ATA do much more with the teaching function. To address this need, I have appointed a Teaching Resources Task Force, to be chaired by Sally Jones. This task force's charge is to propose a procedure for encouraging the development of innovative teaching material and techniques, and to propose methods of promoting, rewarding, and disseminating the results of such development. I have also asked this group to develop a proposal for a half-day workshop on teaching at next year's annual meeting. Additionally, the Accreditation and Curriculum Issues Committee chaired by Mark Higgins will continue to monitor current developments and begin work on specific proposals for curriculum and course content.

On the research and publication side, our organization has a long history of providing valuable assistance to its members. And none of the contributions are more important than our journal. *JATA* is simply our jewel, and we want to insure that nothing diminishes its quality or reputation. Silvia Madeo will chair the Publications Committee this year, and her committee will assist in the transition between editors and work to increase the national recognition accorded our journal. Also, Tom Porcano will chair the Research Resources and Methodologies Committee this year, and one of their activities will be to develop a proposal for a half-day workshop on research for next year's annual meeting.

A major goal for next year is to continue to provide timely testimony regarding legislative and administrative tax proposals. During the past two years, the ATA has become a major voice on tax policy through its written and oral testimony. We are fortunate to have Bob Rosen chairing the Tax Policy Research Oversight Committee this year, and we have a number of highly-capable individuals chairing the various policy subcommittees.

Finally, I have established an Awards Committee, to be chaired by Fred Streuling. This committee will evaluate the feasibility of offering additional awards which recognize the achievements of ATA members. We

have a number of ATA members who do remarkable things each year, and perhaps we should recognize and reward such accomplishments.

It is a joy to serve an organization with such dedicated members. I look forward to a very productive year, and I always welcome any suggestions as to how we can make the ATA even better. I hope to see you at the Mid-Year meeting in Chicago.

John Everett

## MEET YOUR PRESIDENT FOR 1992-1993

John Everett is Professor of Accounting at Virginia Commonwealth University. John received his B.S. and M.S. from the University of Southern Mississippi and his Ph.D. from Oklahoma State University. He is a CPA in Mississippi.

John has served in a number of capacities with the ATA, including terms as Vice-President, Trustee, and Associate Editor of *The Journal of the American Taxation Association*. He also edited the 1987 edition of the ATA volume, *Tax Planning for Educators*. John is an active member of several professional organizations, and has served on various committees of the AAA, AICPA, and state CPA societies. He has published in a number of professional journals and is the coauthor of *Income Tax Fundamentals*. John's primary research and teaching interests are in tax policy and the taxation of property transactions.

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## CALL FOR DOCTORAL STUDENT RESEARCH PAPERS 1992-1993 MID-YEAR MEETING IN CHICAGO

The American Taxation Association encourages all ATA members who are enrolled in doctoral programs to submit papers for presentation at the 1992-93 mid-year meeting to be held in Chicago on Friday and Saturday, February 26 and 27, 1993. All papers will be double-blind reviewed and selections will be announced by January 20, 1993. The ATA will pay airfare and hotel expenses (2 nights) for students whose papers are selected for presentation. All papers dealing with any aspect of taxation, or tax accounting, are invited. To be eligible for consideration, papers should be authored

## CALL FOR PAPERS 1993 ANNUAL MEETING IN SAN FRANCISCO

All ATA members are encouraged to submit papers and suggestions for panel and luncheon speakers for the Annual Meeting which will be held in San Francisco August 8-11, 1993. Papers should be submitted along with the submission form which appears in the *Accounting Education News* and a \$15 submission fee, before January 15, 1993. Papers should be sent to:

Jamie Pratt  
Department of Accounting  
School of Business  
Indiana University  
Bloomington, IN 47405

Suggestions for panel and luncheon speakers should be sent to:

Susan Nordhauser  
Division of Accounting and  
Information Systems  
University of Texas  
at San Antonio  
San Antonio, TX 78249  
(512) 691-5234

Members are also encouraged to submit applications for the Boeing Competition for Classroom Innovation (\$5,000 will be awarded). Complete submission instructions appear in the October issue of the *Accounting Education News*.

by a doctoral student or students, and should not have been presented elsewhere, or accepted for publication, prior to consideration for the mid-year meeting. Papers may be drawn from students' dissertations or work-in-progress, but papers drawn from defended dissertations are ineligible. To be considered, papers (three copies) should be submitted to the following address by **December 18, 1992**:

Robert Ricketts  
Texas Tech University  
College of Business Administration  
Area of Accounting  
Lubbock, TX 79409

## 1992-93 OFFICERS

### President

John O. Everett  
Department of Accounting  
School of Business  
Virginia Commonwealth University  
Richmond, VA 23284-4000  
(804) 367-1590

### President-Elect

Anna C. Fowler  
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Austin, TX 78712-1172  
(512) 471-9473

### Vice-President

Debra W. Hopkins  
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(203) 243-4271

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KPMG Peat Marwick  
3 Chestnut Ridge Road  
Montvale, NJ 07645  
(201) 307-7626



Left to right: Front-Robert L. Gardner, Anna C. Fowler, Debra W. Hopkins, Richard P. Weber; Rear-Barry P. Arlinghouse, Kenneth N. Orbach, Edward J. Schnee, and John Everett

Robert L. Gardner  
School of Accountancy  
School of Management  
Brigham Young University  
Provo, UT 84602  
(801) 378-3212

Kenneth Heller  
Department of Accounting  
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(703) 993-1770

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Ernst & Young  
1200 19th Street NW  
Washington, DC 20036  
(202) 663-9525

Kenneth N. Orbach  
School of Accounting  
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Florida Atlantic University  
Boca Raton, FL 33431-0991  
(407) 367-2779

Edward J. Schnee  
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Commerce & Business  
Administration  
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Tuscaloosa, AL 35487-0220  
(205) 348-2910

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(517) 355-7486

### Newsletter Editor

Karen A. Fortin  
Department of Accounting  
College of Business  
Georgia Southern University  
Statesboro, GA 30460-8141  
(912) 681-5678

## NOMINATIONS FOR 1993-94

Please send your recommendations for the slate of officers and trustees to be nominated at the 1993 ATA Business Meeting in San Francisco. 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:

Edward J. Schnee  
ATA Nominations Committee  
School of Accountancy  
Commerce & Business Administration  
University of Alabama  
Tuscaloosa, AL 35487-0220

## NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Spring 1993 Issue - December 23, 1992 and Summer 1993 Issue - April 26, 1993.** Please send information to:  
Karen A. Fortin  
Landrum Box 8141  
College of Business  
Georgia Southern University  
Statesboro, GA 30460-8141  
Phone: (912) 681-5678  
Fax: (912) 681-0292

## AMERICAN TAXATION ASSOCIATION 1992-93 COMMITTEES

### ATA/Ernst & Young Graduate Tax Student Manuscript Award Committee

Charge:

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 presentations by an E&Y representative or a committee member at the 1993 ATA annual program luncheon.

Chairperson: Shirley Dennis-Escoffier, University of Miami

Members: Bart Basi, Southern Illinois University  
Gregory Carnes, Louisiana State University  
Amy Dunbar, University of Texas at San Antonio  
Craig Langstraat, Memphis State University  
Robert Oliva, Florida International University  
Charles Price, Auburn University  
Debra Sanders, Washington State University  
Paul Shoemaker, University of Nebraska-Lincoln  
John Strefler, University of Nevada-Reno

### ATA/Price Waterhouse Doctoral Dissertation Award Committee

Charge:

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 presentations by a PW representative or a committee member at the 1993 ATA annual program luncheon.

Chairperson: Art Cassill, University of North Carolina at Greensboro

Members: Bruce Busta, St. Cloud State University  
Dale Flesher, University of Mississippi  
Timothy Fogarty, Case Western Reserve University  
David Guenther, University of Connecticut

Gordon Harwood, Georgia State University

Richard Helloid, University of Wisconsin-Eau Claire

Susan Kattelus, Eastern Michigan University

James McKeown, Penn State University

Shiing-wu Wang, University of Arizona

### ATA Tax Manuscript Award Committee

Charge:

1. Review solicitation and selection guidelines.
2. Solicit nominations of published research by ATA members. One author must be an ATA member.
3. Select the winner(s) and notify the ATA president.
4. Arrange for the plaque(s) and presentation(s) at the 1993 ATA annual program luncheon.

Chairperson: Robert Crum, Penn State University

Members: Jane Burns, Texas Tech University  
Caroline Craig, Illinois State University  
Pete Dillaway, New Mexico State University  
Dann Fisher, Kansas State University  
Mike Kinney, Texas A&M University  
John Kramer, University of Florida  
Sharon Lassar, University of Arizona  
Michael Schadewald, University of Wisconsin-Milwaukee  
Ephraim Smith, California State University-Fullerton

### Accreditation and Curriculum Issues Committee

Charge:

1. Monitor AACSB accreditation standards for schools of business and accounting programs.
2. Monitor the developments in state 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. Prepare recommendations for undergraduate and graduate tax curriculums related to compliance with AICPA requirements and/or

state laws and accreditation requirements.

4. Prepare recommendations for specific course content assuming (a) one tax course in the accounting curriculum and (b) assuming two tax courses are in the accounting curriculum.
5. Submit the committee findings to the editor of the ATA newsletter.

Chairperson: Mark Higgins, University of Rhode Island

Members: Steve Colburn, Georgia State University  
William Duncan, Arizona State University-West  
Karen Fortin, Georgia Southern University  
Phil Harmelink, University of New Orleans  
Stu Karlinsky, San Jose State University  
Al Mitchell, James Madison University  
Don Skadden, American Tax Policy Institute, Washington  
James Smith, College of William and Mary  
Joe Walsh, Golden Gate University

### Annual Meeting Program Committee

Charge:

1. Coordinate the committee's efforts with the AAA Annual 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, panel discussions, session chairpersons, and the luncheon speaker.
3. Solicit papers for presentation, panel topics and panelists, and luncheon speaker nominations. Emphasis should be on the AAA annual program theme.
4. Select papers, speakers, moderators, and discussants for the 1993 annual program.
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 these tasks with ATA membership committee  
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## ATA 1992-93 Committees

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and the various ATA awards committees.

Chairperson: Susan Nordhauser, University of Texas at San Antonio

Members: Susan Agnos Meyer, Grant Thornton, Chicago

Frances Ayres, University of Oklahoma

Dale Bandy, University of Central Florida

Joseph Hagan, Louisiana State University

Beth Kern, University of Notre Dame

Bruce Lubich, Syracuse University  
Ronald Ross, Georgetown University

Judith Sage, University of South Dakota

Terry Shevlin, University of Iowa  
Roxanne Spindle, Virginia Commonwealth University

## Awards Committee

Charge:

1. Review all previous ATA awards and summarize the requirements for such awards.
2. Evaluate the feasibility of offering other awards which recognize the achievements of ATA members. When appropriate, coordinate this task with the Teaching Resources and Research Resources and Methodologies committees.
3. Develop specific criteria for any proposed awards.
4. Report the recommendations of the committee to the Board of Trustees no later than August, 1993.

Chairperson: Fred Streuling, Brigham Young University

Members: Grover Cleveland, St. Cloud State University

Roger Eickhoff, New York

Alan Ford, University of Kansas

Paul Streer, University of Georgia

Caroline Strobel, University of South Carolina

## Complexity Reduction Policy Subcommittee

Charge:

1. Develop at least one response to proposed legislation or regulation or one proposed revenue ruling to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.

3. Encourage technical and/or policy research in your area.

4. Recommend, and in conjunction with the president, establish new task forces to respond to current developments in your area.

Chairperson: Cherie O'Neil, University of South Florida

Members: Kenneth Abramowicz, Virginia Tech University

Jack Fay, Stetson University

Lawrence Grasso, Arizona State University

Marguerite Hutton, Western Washington University

Dennis Lasilla, Texas A&M University

Suzanne Luttmann, Santa Clara University

Barbara Ostrowski, Radford University

Thomas Pope, University of Kentucky

Don Samelson, Moorhead State University

Paul Schloemer, Northern Kentucky University

Keith Sellers, University of Arkansas

## Computer Resources Committee

Charge:

1. Develop a strategy that best allows the ATA and its members to compete successfully for NCAIR grants, and present the recommendations to the Board of Trustees no later than August, 1993.
2. Summarize the committee survey results on how tax professors are using computer assisted instruction, and submit the summary to the editor of the ATA newsletter.
3. Encourage the development of prototypes of computer-assisted instructional materials that can be used as substitutes for in-class coverage of tax topics.
4. Submit the committee findings to the editor of the ATA newsletter.

Chairperson: Robert Michaelson, University of North Texas

Members: Robert Black, Coopers & Lybrand, Washington

Pat Eason, University of North Florida

Terri Gutierrez, University of Northern Colorado

Sam Hicks, Virginia Tech University

Don Marshall, California State University-Fullerton

Bobbie Martindale, San Jose State University

Kevin Murphy, Oklahoma State University

Jerrold Stern, Indiana University

Ronald Tidd, Syracuse University

Len Weld, Auburn University

## Corporate Tax Policy Subcommittee

Charge:

1. Develop at least one response to proposed legislation or regulation or one proposed revenue ruling to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend, and in conjunction with the president, establish new task forces to respond to current developments in your area.

Chairperson: Jeff Gramlich, University of Hawaii

Members: Charles Boynton, University of North Texas

Donald Cash, Pittsburg State University

Steve Cash, Clemson University

Ronald Flinn, Creighton University

John Garlick, Ithaca College

John Geraghty, Brinks of Connecticut

Harvey Iglarsh, Georgetown University

Diane Riordan, James Madison University

Dave Stewart, Brigham Young University

Steve Thompson, University of Houston

Raymond Wacker, Southern Illinois University

Patrick Wilkie, George Mason University

## Family Tax Policy Subcommittee

Charge:

1. Develop at least one response to proposed legislation or regulation or one proposed revenue ruling to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy

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## ATA 1992-93 Committees

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research in your area.

4. Recommend, and in conjunction with the president, establish new task forces to respond to current developments in your area.

Chairperson: Steve Dilley, Michigan State University

Members: Faye Bradwick, Indiana University of Pennsylvania

Betty Chavis, University of Wyoming

Terry Crain, University of Oklahoma

Ted Englebrecht, Georgia State University

Paul Erickson, Baylor University

Myron Lubell, Florida International University

Edward Milam, Mississippi State University

Ken Milani, University of Notre Dame

James Sumner, Pacific Lutheran University

Janet Trewin, University of North Texas

William Wallace, University of Mississippi

Gail Wright, Albright College

### Flow-Through Entities Policy Subcommittee

Charge:

1. Develop at least one response to proposed legislation or regulation or one proposed revenue ruling to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend, and in conjunction with the president, establish new task forces to respond to current developments in your area.

Chairperson: Rodger Bolling, Northern Illinois University.

Members: James Boyd, Arizona State University

J. D. Golub, Staten Island, NY

James Hamill, University of Oklahoma

Evelyn Hume, Georgia State University

Robert Jamison, University of Illinois

Bruce Leauby, LaSalle University

Howell Lynch, University of New Orleans

John McWilliams, San Francisco State University

Charles Moore, University of Akron

John Tripp, University of Denver

### International Tax Policy Subcommittee

Charge:

1. Develop at least one response to proposed legislation or regulation or one proposed revenue ruling to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend, and in conjunction with the president, establish new task forces to respond to current developments in your area.

Chairperson: William Spiller, University of Texas

Members: Ronald Allan, Annandale, VA

Anthony Billings, Wayne State University

John Brozovsky, Virginia Tech University

Rick Crosser, Weber State University

James Kelly, North Oxford, MA

Ernest Larkins, Georgia State University

Ronald Marcuson, Ernst & Young, Chicago

Thomas McGhee, University of Hawaii-Hilo

Gary McGill, University of Florida

John McGowan, St. Louis University

S. E. C. Purvis, University of Southern California

Larry Tunnel, University of Texas at El Paso

Donald Williamson, American University

### Membership Committee

Charge:

1. Review past committee activities.
2. Identify target groups with potential ATA members and provide individuals within these groups membership materials; groups would include, for example:
  - a. Graduate students (both doctoral and master) with an interest in taxation;
  - b. Individuals teaching tax courses (including CPE courses);

c. Members of other professional tax organizations; and

d. Members of CPA firms who specialize in taxation or in recruiting tax students.

3. Consider initiating a policy of exchanging free advertising space with other professional tax organizations.

4. Ensure that membership information is available for display and distribution at the AAA annual meeting and regional meetings. Coordinate this task with the AAA Annual Program Committee and the Committee on AAA Regional Programs.

Chairperson: Leonard Goodman, Rutgers University-New Brunswick

Members: David Davidson, California State University-Long Beach

Robert Elmore, Tennessee Tech University

Harold Goedde, Marshall University

Patrick J. Kelley, Price Waterhouse, San Francisco

Manny C. Manahan, San Francisco

Lucretia Mattson, University of Wisconsin-Eau Claire

Clyde Posey, Louisiana Tech University

Darroch A. Robertson, University of Western Ontario

Margaret Skinner, SUNY-New Paltz

Kathleen Wright, California State University-Hayward

### Mid-Year Meeting Program Committee

Charge:

1. Review solicitation and selection guidelines for graduate student paper submissions.
2. Solicit topics for presentation, panel topics and panelists, and luncheon speaker nominations.
3. Select papers, speakers, moderators, and discussants for the 1993 Mid-Year Program.
4. Arrange all program details, including time and room assignments, video and audio equipment, menus, speaker's gift or honorarium, and display of ATA publications and membership material.
5. Promote the program at the 1993

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## ATA 1992-93 Committees

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Annual Meeting by providing a tentative outline of the sessions.

6. Assist the President-Elect in preliminary planning for the 1994 Mid-Year meeting.

Chairman: Deborah Hopkins, University of Texas at Arlington

Members: Susan Anderson, University of North Carolina at Greensboro

John Beehler, University of Texas at Arlington

Gary Choate, KPMG Peat Marwick, Montvale

Cindy Copp, Louisiana State University

Robert Halperin, Fordham University

Kevin Misciewicz, University of Notre Dame

Marsh Puro, Southern Illinois University at Edwardsville

Robert Ricketts, Texas Tech University

Martha Wartick, University of Missouri-St. Louis

## Nominations Committee

Charge:

1. Review the procedures of past nominating committees.
2. Solicit nominations for a slate of officers for 1993-1994. They are:
  - a. President-Elect
  - b. Vice-President
  - c. Secretary-Treasurer
  - d. Three Trustees
3. Review the ATA activities list for ATA members.
4. Select the candidates for nomination by May 1, 1993.
5. Present the slate to the Board of Trustees and to the ATA membership at the 1993 ATA annual program business meeting.

Chairperson: Ed Schnee, University of Alabama

Members: Julie Collins, University of North Carolina

Larry Crumbley, Texas A&M University

Tony Curatola, Drexel University

Tonya Flesher, University of Mississippi

Ken Heller, George Mason University

## Publications Committee

Charge:

1. Advise JATA and Newsletter editors on policy matters.

a. Suggest ways to increase the number of quality papers submitted to JATA.

b. Review the JATA policies regarding advertising in the journal.

c. Interface with the AAA Publications Committee and its policy decisions relevant to the ATA.

2. Review the editorial policy of JATA in light of potential changes mandated by accreditation and 150-hour requirements.

3. Suggest and evaluate means for increasing the sales of ATA publications.

4. Contact potential institutional subscribers to JATA and other ATA publications.

5. Explore possibilities for increasing the number of data bases that include JATA.

6. Provide assistance to the Editor and Editor-Elect of JATA during the transition year.

7. Submit the committee's actions to the editor of the ATA newsletter.

Chairperson: Silvia Madeo, University of Missouri at St. Louis

Members: Charles Christian, Arizona State University

Mary Sue Gately, Texas Tech University

Janet Meade, University of Houston

Michael Roberts, University of Alabama

Jack Robison, California Polytechnic-San Luis Obispo

## Regional Programs Committee

Charge:

1. Establish contact with AAA regional vice-president and regional program chairs to ensure ATA is represented on all regional programs.
2. Assist regional vice-president and program chairs in their efforts to organize sessions on tax research and tax education issues.
3. Attend regional program planning meetings.
4. Coordinate with organizations sponsoring pre- and post-meeting seminars at regional meetings.
5. Assist the membership committee in disseminating ATA materials at regional meetings.
6. Introduce tax practitioners to the ATA by involving them in planning and presenting the sessions.
7. Submit the information regarding the tax portion of the regional

meetings to the editor of the ATA newsletter.

Chairperson: Kathleen Sinning, Western Michigan University

Vice Chairperson: Brian Greenstein, Drexel University

Members: Otto Chang, California State-San Bernardino (West) \*\*

Gurprit Chatwal, CUNY-Hunter (Northeast) \*\*

Ann Christensen, Portland State University (West) \*

Ted Degnan, University of Texas-Pan American (Southwest) \*\*

Rebecca Kaenzig, Appalachian State University (Southeast) \*

Robert Kozub, University of Wisconsin-Milwaukee (Midwest) \*

Lawrence Kreiser, Cleveland State University (Ohio) \*

Bud Lacy, Oklahoma State University (Southwest) \*

Roland Lipka, Temple University (Mid-Atlantic) \*

Harold Peckron, Bethlehem, Pennsylvania (Mid-Atlantic) \*\*

Roby Sawyers, North Carolina State University (Southeast) \*\*

Stan Smith, Price Waterhouse, New York (Northeast) \*

Hans Sproghe, Wright State University (Ohio) \*\*

James Trebby, Marquette University (Midwest) \*\*

\* Regional Chair

\*\* Regional Vice-Chair

## Relations With the IRS and Treasury Committee

Charge:

1. Identify IRS, Treasury, and Congressional officials who would be interested in ATA members' research.
  2. Determine an appropriate method for communicating ATA members' research to interested officials.
  3. Contact IRS and Treasury officials to identify research topics that should be pursued. Communicate relevant information to the Tax Policy Research Oversight and Research Resources and Methodologies committees.
  4. Locate and publicize tax faculty residencies available in federal agencies.
  5. Submit the committee findings to the editor of the ATA newsletter.
- Chairperson: Dave Jaeger, Case Western Reserve University

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## ATA 1992-93 Committees

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Members: Scott Cairns, Shippensburg University  
Bruce Clements, University of Georgia  
Jerry Horvitz, University of Houston  
Mark Nigrini, Cincinnati, Ohio  
Walter O'Connor, Fordham University  
John Price, University of North Texas  
Richard Scott, Spring, Massachusetts  
Don Seat, Valdosta State University  
Philip Storrer, California State University-Hayward  
Edward Thibeault, Brock, Massachusetts  
Gerald Walsh, Washington College  
John Wilguess, Oklahoma State University

## Research Resources and Methodologies Committee

Charge:

1. Review the research methodology publications of prior committees, and if deemed appropriate, develop and publish other self-study programs on specific research methodologies that can enhance the knowledge of ATA members.
2. Assist other ATA committees in presenting seminars or workshops in conjunction with AAA regional and annual program meetings and the ATA mid-year meeting.
3. Develop a proposal for a half-day CPE workshop on a tax research topic of interest to ATA members.
4. Submit the committee findings to the editor of the ATA newsletter.

Chairperson: Tom Porcano, Miami University of Ohio

Members: Jon Davis, University of Colorado  
Alan MacNaughton, University of Waterloo  
Daniel Murphy, University of Tennessee  
Thomas Omer, University of Illinois  
Katherine Schipper, University of Chicago  
Gim Seow, University of Connecticut  
Douglas Shackelford, University of North Carolina  
Adrienne Slaymaker, Wayne State University  
Chris Stinson, University of Washington  
Judyth Swingen, Weatherford, Texas

## Tax Accounting Policy Subcommittee

Charge:

1. Develop at least one response to proposed legislation or regulation or one proposed revenue ruling to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend, and in conjunction with the president, establish new task forces to respond to current developments in your area.

Chairperson: Gene Seago, Virginia Tech University

Members: Michael Adighibe, Cheyney University  
Lorence Bravenec, Texas A&M University  
Frank Condie, Utah State University  
James Hasselback, Florida State University  
Annette Hebble, University of Kentucky  
Les Henderson, Radcliff, Kentucky  
Brad Johnson, Houston, Texas  
Francis McNair, Mississippi State University  
Loc Nguyen, California State University-Long Beach  
Shawn Novak, Lamar University  
Kent Poff, East Carolina University  
Peter Salzarulo, Miami University

## Tax Policy Research Oversight Committee

Charge:

1. Monitor legislative and regulatory activity for purposes of identifying topics for consideration by subcommittees.
2. Recommend items for consideration to the subcommittees.
3. Review and approve the statements and pronouncements of the research subcommittees using the normal review policy.
4. When necessary, implement the expedited review and approval process for statements and pronouncements.

Chairperson: Robert Rosen, Ernst & Young, Washington

Members: Richard Boley, University of North Texas  
Patricia Elliott, University of New Mexico  
Michael Moore, University of Southern California  
Wayne Shaw, University of Colorado at Boulder

Karin Skadden, Georgetown University

## Teaching Resources Task Force Committee

Charge:

1. Develop a procedure for encouraging the development of innovative teaching materials and techniques.
2. Propose methods of promoting and rewarding such development.
3. Propose a method of disseminating the results of such development.
4. Coordinate any proposals for teaching awards with the Awards Committee.
5. Develop a proposal for a half-day CPE workshop on a teaching topic of interest to ATA members. Coordinate with the Accreditation and Curriculum Issues Committee as appropriate.
6. Present specific proposals for action to the Board of Trustees no later than August, 1993.
7. Submit the task force findings to the editor of the ATA newsletter.

Chairperson: Sally Jones, University of Virginia

Members: Glenda Brock, California State University-Pomona  
Dan Hollingsworth, Baylor University  
Betty Jackson, University of Colorado  
James Parker, University of Missouri  
William Raabe, University of Wisconsin-Milwaukee

## TAX MANUSCRIPT AWARD NOMINATIONS

The ATA Manuscript Award Committee is now accepting nominations for the 1993 Tax Manuscript Award. To be eligible the manuscript must meet the following criteria:

1. At least one of the authors is a member of ATA.
2. The manuscript is a book, chapter, or journal article published during calendar year 1990, 1991, or 1992.

Manuscripts that appear only in the proceedings of a professional association are not eligible. For consideration, nominations must be received no later than **January 25, 1993**. Please send your nominations to:

Robert P. Crum  
209 Beam Business  
Administration Building  
Penn State University  
University Park, PA  
16802-1912