



American Taxation Association

Volume 34, Fall 1994

Anthony P. Curatola, Editor

PRESIDENT'S LETTER

I want to begin my first letter by thanking you for the privilege of serving as the 1994-95 ATA President. I also want to thank Anna Fowler for keeping me fully involved in the activities of the ATA during the past year. In so doing, she has insured a smooth transition of leadership. She also has left the ATA in excellent condition as it begins its third decade.

At our annual meeting in New York City we celebrated the 20th anniversary of the ATA. Mark Higgins and his Annual Program Committee did an outstanding job of planning the program. The sessions and luncheon were well attended. A number of ATA founding members sat together at the luncheon and received certificates to mark the occasion. Larry Crumbley, first president of the ATA, was a fitting recipient of the ATA's first Service Award, and Don Skadden, another founding member, received the Ernst & Young Ray Sommerfeld Outstanding Tax Educator Award. Jane Gravelle, of the Congressional Research Service, gave a thought provoking talk on tax aspects of health care reform.

This was a great occasion for all of us to look back to our own experience as members of the ATA. Over the years since attending my first ATA meeting in 1976, I have received tremendous benefit from my membership. In trying to characterize these benefits for myself, I believe that most of them have been opportunities for intellectual growth. Of course there are other benefits. For me, membership in the ATA has led to greater involvement in the American Accounting Association. The ATA also offers a number of purely social benefits. I met several of my best friends through ATA activities. But for many of us, the reason we belong to this organization is that it offers us op-



Silvia A. Madeo, ATA President

portunities to learn and grow throughout our careers. The ATA provides these opportunities through:

- our journal. We pride ourselves on providing constructive reviews to those who submit papers, and we offer a number of individuals opportunities to review papers. In less than 15 years, *JATA* has become one of academic accounting's most respected journals.
- our committee structure. Here we offer individuals opportunities to contribute to tax policy through our system of tax policy sub-committees, to interact with colleagues from other universities and with practicing professionals, to evaluate meritorious accomplishments of their tax colleagues through awards committees, to participate in planning regional programs, and in many other ways to advance tax teaching, research, and practice.
- our annual meeting program and mid-year meeting. At the annual meeting we offer a rich variety of teaching, research, and policy ori-

ented sessions and a well attended luncheon at which we honor outstanding accomplishments and have an opportunity to hear thought provoking speakers. The mid-year meeting has grown each year in attendance. Many members say they enjoy it more than the annual meeting because of increased opportunities to interact with other tax professors and professionals.

To help ensure that the ATA continues to meet the needs of its newest members, I have formed one new committee this year to address the concerns of new tax faculty. It is an outgrowth of my experience for the past four years as a member of the AAA New Faculty Consortium Committee. Over those four years, I have had an opportunity to meet and talk with almost 40 new tax faculty. We all are aware that our newest colleagues face very different pressures than those faced by my cohort group as we entered the teaching profession. Doug Shackelford of the University of North Carolina is chairing this committee. Its charge is a simple one—to explore and recommend ways the ATA can better meet the needs of assistant professors.

At our New York meeting, the ATA officers and trustees decided to discontinue the ATA/Ernst & Young Graduate Tax Manuscript Award, primarily because of the declining number of papers submitted for consideration. A number of alternatives were discussed at the meeting. Ed Schnee agreed to chair the Graduate Tax Education Committee (formerly the Graduate Tax Manuscript Award Committee). Its charge is to explore ways to encourage qualified students to pursue graduate tax education and to make a proposal to the officers and trustees.

(Continued on page 2)

President's Letter

(Continued from page 1)

The names of other committees, their members, and charges are contained elsewhere in this newsletter. I have continued all of the committees from the previous year and will have more to say about some of these in future letters. I do want to encourage you to help the Nominations Committee, chaired by John Everett, and the Publications Committee, chaired by Edmund Outslay, by sending them your nominations for ATA officers and *JATA* editor-elect.

I also encourage you to attend our Mid-Year Meeting in San Antonio in late February. (An announcement of the meeting appears elsewhere in this newsletter.) Barry Arlinghaus and his committee have been working since spring on the program, and it promises to be outstanding. Part of this year's program will be a *JATA* conference to be held concurrently with a session devoted to teaching.

It has long been a goal of the ATA to increase the number of issues of *JATA* to three or four per year. However, competition for good tax papers has increased over the past several years, and the number of submitted papers has remained static. The conference will serve two purposes—to focus attention on a particular area

of tax research and attract additional high quality papers to *JATA*. These papers will be printed in a special issue of the journal. The topic of the 1995 conference will be "Experimental Methods as Applied to Problems in Taxation." A call for papers for the **1996** conference appears in this newsletter. I hope this first conference begins a long tradition, but regardless of its outcome, I believe it is a worthwhile experiment. I want to thank Sandra S. Kramer, *JATA* Editor, for her enthusiastic help and support in organizing the conference.

At the AAA Council meeting in New York, sections and regions were asked to contribute to the AAA's strategic planning process by providing a summary of our goals and strategies for accomplishing them. I have asked recent ATA presidents to help me with this summary. I believe one benefit of this exercise will be for the AAA to gain a better understanding of the activities of the sections and regions and how they contribute to the mission of the AAA.

In closing, the ATA has a great deal to celebrate and to be proud of as it begins its 21st year. I am looking forward to working with you and encourage you to contact me with your ideas for ensuring the success of our next 20 years. I hope to see many of you in San Antonio!

ANNUAL MEETING LUNCHEON SPEAKER



Jane Gravelle

This year's annual meeting luncheon speaker was Jane Gravelle, Senior Specialist in Economic Policy at the Congressional Research Service where she has worked since 1972. She is author of a forthcoming book titled *The Economic Effects of Taxing Capital Income* and has frequently spoken or testified before groups and organizations such as the Congressional Budget Office, the House Ways and Means Committee, the Senate Finance Committee, and the American Economics Association. Her ATA talk focused on the tax aspects of health care reform.

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows:

Spring 1995 Issue—
December 22, 1994
Summer 1995 Issue—
April 25, 1995

Please send information to:

Anthony P. Curatola
Drexel University
COBA - 509E Matheson
32nd & Chestnut Street
Philadelphia, PA 19104-2875
Phone: (215) 895-1453
Fax: (215) 895-6975 or 1997

Faculty announcements submitted to the ATA Newsletter are published in the Winter and Spring issues. The announcements are selected on a FIFO and space availability basis. Please send your concise announcement to the above address.

FIRST JATA RESEARCH CONFERENCE

The first research conference sponsored by *The Journal of the American Taxation Association* will be held in conjunction with the ATA Mid-Year Meeting in San Antonio, Texas on Friday, February 24, 1995. The topic for the conference is "Experimental Methods as Applied to Problems in Taxation." The afternoon conference will include presentations of four research papers with a discussant for each paper and time for questions from conference participants. There will be a wrap-up presentation, which will focus on the current state of tax research using experimental methods and will suggest avenues for future research.

To facilitate discussion, each attendee who registers by February 1,

1995 will receive copies of the four papers to be presented prior to arriving in San Antonio. The four accepted papers along with the discussants' comments will be published in a supplemental issue of *JATA* during 1995.

Information about registering to attend the JATA Conference is included as part of the registration material for the Mid-Year Meeting in this newsletter. Other questions about this conference can be addressed to:

Sandra S. Kramer, *JATA* Editor
Fisher School of Accounting
College of Business
Administration
University of Florida
P.O. Box 117160
Gainesville, FL 32611-7160

1996 Journal of the American Taxation Association Conference

Request for Papers

The 1996 *Journal of the American Taxation Association* Conference will be held in conjunction with the Association's mid-year meeting during February 1996. The topic of the 1996 conference will be "Taxes and Business Strategy," broadly construed to include analyses of business decisions that are affected by taxation. Research consistent with this topic could include, but would not necessarily be limited to, analyses of tax planning or tax policy in the following areas:

1. Coordination of tax and non-tax factors in shaping compensation, financial reporting, income shifting, capital structure, and other contractual arrangements;
2. Impact of taxation of the organization of business enterprises, including formation, regulation, control, and exit strategies;
3. Interjurisdictional differences in taxation and their effects on organizational structure, transfer pricing, investments, production, marketing, trade, mergers, and acquisitions;
4. Documentation of implicit taxes and tax clienteles, including the role of frictions in the market for tax benefits.

Papers using analytical, experimental, field study, and archival-empirical approaches will be considered.

Papers selected for presentation at the Conference will be published in a supplemental issue of the *Journal of the American Taxation Association*. Papers not accepted for the conference will be considered for publication in the *Journal* through the normal review process at the option of the author(s).

Papers should be sent to:

Professor Sandra S. Kramer
Editor, *JATA*

Fisher School of Accounting
College of Business Administration
University of Florida
P. O. Box 117160
Gainesville, FL 32611-7160

Three copies conforming to *JATA's* published preparation and style guidelines should be submitted along with a \$25 submission fee. To be considered, papers must be received no later than October 13, 1995.

ATA OFFICERS (1994-1995)

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*Trustees

NOMINATIONS FOR 1995-96

The nominations committee of ATA is seeking nominations for officers to serve for the 1995-96 fiscal year. The following positions must be filled:

President-Elect
Vice-President
Secretary-Treasurer
Trustees (3 Positions)
Members of the Publications
Committee (2 Positions)

Please send your nominations by
February 15, 1995 to:

John Everett
Department of Accounting
Box 4000
Virginia Commonwealth University
Richmond, VA 23284

or fax your nominations to
(804) 828-8884.

SCHEDULE OF 1995 AAA ANNUAL AND REGIONAL MEETINGS



1995 Annual Meeting

Orlando Marriott World Center, Orlando FL, August 13-16, 1995

1995 Regional Meetings

Mid-Atlantic Regional Group

Huntington, WV, March 23-25

ATA Regional Program Chair:

Susan Stiner

Department of Accountancy

College of Commerce and Finance

Villanova University

Villanova, PA 19085-1678

Phone: (610) 519-4087

FAX: (610) 519-7864

Southwest Regional Group

Houston, TX, March 1-4

ATA Regional Program Chair:

Terry Crain

School of Accounting

College of Business

University of Oklahoma

Norman, OK 73019-0450

Phone: (406) 325-4221

FAX: (406) 325-7348

Midwest Regional Group

Dearborn, MI, April 6-8

ATA Regional Program Chair:

Paul Shoemaker

360 CBA

University of Nebraska

Lincoln, NE 68588-0488

Phone: (402) 472-2328

FAX: (402) 472-9777

Western Regional Group

Palm Desert, CA, May 11-13

ATA Regional Program Chair:

Anne Christensen

Accounting Faculty

School of Business Administration

Portland, OR 97207-0751

Phone: (503) 725-3798

FAX: (503) 725-4882

Northeast Regional Group

Hartford, CT, April 20-22

ATA Regional Program Chair:

Steven C. Colburn

Accounting Faculty

College of Business Administration

University of Maine

Orono, Maine 04469-5723

Phone: (207) 581-1982

Fax: (207) 581-1956

Ohio Regional Group

Toledo, OH, May 5-6

ATA Regional Program Chair:

Timothy Fogarty

Department of Accountancy

Weatherhead School of

Management

Case Western Reserve University

Cleveland, OH 44106-7235

Phone: (216) 368-3938

FAX: (216) 368-4776

Southeast Regional Group

Miami (Cruise Ship), FL, April 6-9

ATA Regional Program Chair:

Evelyn Hume

Department of Accounting

College of Business & Mgt Studies

University of South Alabama

Mobile, AL 36688

Phone: (205) 460-6702

FAX: (205) 460-6529

The 1994/95 Awards Committee is soliciting nominees for the RAY M. SOMMERFELD OUTSTANDING TAX EDUCATOR AWARD

Please submit appropriate support and documentation for your nominee(s) to the chair of the ATA Awards Committee:

Professor Allen Ford

School of Business

315C Summerfield Hall

University of Kansas

Lawrence, KS 66045

Nomination Deadline: January 16, 1995

Criteria: Although the selection criteria for the Ray M. Sommerfeld Outstanding Tax Educator Award are broad, types of contributions considered as worthy include, but are not limited to, curriculum or program development including related research and/or superior teaching, participation in student activities, service to an academic institution, participation in professional activities, and activities which further taxation as an academic field of study and research.

ATA/PRICE WATERHOUSE DISSERTATION AWARD

The American Taxation Association Doctoral Dissertation Award Committee is soliciting nominations for the ATA/Price Waterhouse outstanding tax dissertation award. Candidates for the award must submit a summary of the dissertation along with a letter of recommendation from the chairperson of the dissertation committee by February 28, 1995. The summary should consist of a 20-25 page paper (inclusive of endnotes, references, tables, and appendices) based on the dissertation. It should describe the motivation, research design, analysis, and 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 1995. A plaque and a cash award of \$5,000 will be presented by the Price Waterhouse Foundation. To be eligible, a nominee must have completed the dissertation during the period from January 1, 1994 through December 31, 1994 and be a member of the ATA. Please send nominations to:

Professor Janet Meade

Department of Accountancy and

Taxation

College of Business Administration

University of Houston

Houston, TX 77204-6283

NOMINATIONS FOR JATA EDITOR-ELECT

The Publications Committee seeks nominations for Editor-Elect of the *The Journal of the American Accounting Association*. The term of office is three years and begins in the summer 1996. Interested persons should submit a letter expressing their interest along with a current vita by January 31, 1995 to:

Professor Edmund Outslay

Department of Accounting

Eli Broad Graduate School of

Management

Michigan State University

E. Lansing, MI 48824-1121

Also, persons wishing to nominate someone other than themselves should submit a nominating letter to Ed by the same date.

1994 RAY M. SOMMERFELD OUTSTANDING TAX EDUCATOR AWARD

Donald H. Skadden was honored as the recipient of the second Ray M. Sommerfeld Outstanding Tax Educator Award during the ATA luncheon held in conjunction with the 1994 Annual American Accounting Association meeting in New York. The award is sponsored jointly by the American Tax Association and Ernst & Young.

G. Fred Streuling, chair of the 1994 ATA Awards Committee, announced that the members of the awards committee had selected an individual whose distinguished career rivaled that for whom the award was named.

Professor Skadden qualifies as a pioneer who promoted taxation as a legitimate academic discipline. During his career he worked tirelessly to upgrade the quality of tax education. He developed an impressive following because he is a master teacher. Those who had the privilege of studying under him learned to respect him because he had high standards and he expected his students to meet those standards. Throngs of former students, regardless of what professional pursuits they followed, public accounting, industry, government service, or education, claim that they chose taxation because he was an exceptional role model and made taxation interesting and challenging. These efforts have won him many longstanding friends from among his former students who love him and respect him for his fairness and impeccable integrity.

Dr. Skadden obtained his Ph.D. from the University of Illinois which also became the place of his first professional appointment. He later moved to the University of Michigan and left his mark at both institutions.

Throughout his career he rendered valuable service in numerous organizations, such as the AAA, AACSB, AICPA and, of course, the ATA. He served as ATA President from 1977-78 and was the first professor known as a so called "tax type" to be elected as the President of the AAA for 1979-80.

Among his many contributions are three especially noteworthy accomplishments. First, in the 1970s, he led an effort that created the AICPA Na-



Left to right: G. Fred Streuling, Donald H. Skadden, and Ray McGowan (Ernst & Young).

tional Tax Education Program, which was initially housed at the University of Michigan and has since moved to the University of Illinois. Next, in the 1980s, he saw an opportunity to create a tax research data base. To accomplish this required locating a funding source and obtaining the cooperation of the IRS. The rest is history. Many tax researchers have since benefitted from and may even owe their tenure to the Ernst & Young Tax Research Data Base housed at the University of Michigan. In 1987, Don became the Vice-President of Taxation for the AICPA. In that role, he helped raise the AICPA Tax Division's level of respect and recognition to not previously achieved heights. His competence, integrity, and objectivity won

complete respect from Congressional committees; the staffs of the Treasury Department, the IRS, Congressmen and Senators; as well as the membership of the AICPA.

Don's contributions have touched many lives, and this unassuming and gracious gentleman is a most deserving recipient of the Outstanding Educator Award.

At the ATA Luncheon, Don was presented with a smaller version of the glass sculpture originally presented to Ray M. Sommerfeld as the original winner of the award. Also, a \$5,000 scholarship will be placed at a university of Don's choice. Both of these awards are funded through the generosity of the Ernst & Young Foundation.

1994 TAX MANUSCRIPT AWARD

Professors Julie Collins and Doug Shackelford were announced as the winners of the 1993-94 ATA Tax Manuscript Award at the ATA luncheon held in conjunction with the 1994 Annual American Accounting Association meetings in New York. Julie and Doug won the award for their paper entitled "Foreign Tax

Credit Limitations and Preferred Stock Issuances," which appeared in the *Journal of Accounting Research*, 1992. Professor Dan Dhaliwal presented the winning authors with their plaques at the luncheon.

The committee received 17 quality nominations. The committee congratulates the award winners.

1994 ATA OUTSTANDING SERVICE AWARD

At the 1993 Mid-year meeting, the ATA Board of Trustees approved a new award entitled "The ATA Outstanding Service Award." The purpose of the Outstanding Service Award is to recognize an ATA member who has provided outstanding service to the organization for an extended period of time. To be eligible, one must have been an ATA member for at least ten years when nominated. The person must have a record of distinguished service to the ATA. Typically, the nominee will have served as an officer or trustee, but such service is not required to be a recipient of the award.

The first recipient of the Outstanding Service Award selected by the ATA Awards Committee is D. Larry Crumbley, currently the Deborah D. Shelton Taxation Professor at Texas A&M University. He chaired the 1973/74 AAA Taxation Committee and in effect led a revolution which initially resulted in the secession of tax professors from the AAA and the formation of the American Taxation Association. Several years later, in a conciliatory gesture, the ATA rejoined the AAA as the Tax Section of the AAA. Dr. Crumbley was elected as the first President of the ATA, and since that time, instead of resting on his laurels, has maintained a keen interest in the activities and success of the

ATA and renders continued service in a number of roles. Hardly a year has passed that he has not chaired or been a member of an ATA committee. Most notably, however, has been his interest in chronicling, either formally or informally, the evolution of our professional organization. An example of this interest is an article that appeared in Fall 1987 *JATA* issue, entitled "The Evolution of the ATA: From Orphans, to Outlaws, to Respectability." Since its inception and his reign as the first president, the ATA and D. Larry Crumbley have never parted and Larry has never been able to shake the feeling of responsibility for the success of the ATA. Consequently, it was most fitting that Professor Crumbley should receive the award on the 20th Birthday of the ATA. Professor Crumbley was honored at the ATA Luncheon in conjunction with the AAA Meetings in New York and received an attractive clock with the following inscription:

Awarded to D. Larry Crumbley
Presented on the 20th Anniversary
of the ATA in Appreciation for Distinguished Service to the American Taxation Association and its Members over a period of 20 Years.



Left to right: G. Fred Streuling and D. Larry Crumbley

TAX MANUSCRIPT AWARD NOMINATIONS

The ATA Manuscript Award Committee is now accepting nominations for the 1995 Tax Manuscript Award. To be eligible the manuscript must meet the following criteria:

1. At least one of the authors is a member of the ATA.
2. The manuscript is a book, chapter, or journal article published during calendar year 1992, 1993 or 1994.

Manuscripts that appear only in the proceedings of a professional association are not eligible. Please send your nominations to:

Professor Patrick Wilkie
Dept. Accounting\Business Legal
Studies
George Mason University
Fairfax, VA 22030-4444

ATA TAX POSITION SURVEY

The ATA Membership Committee currently is conducting a survey to identify accounting programs with unfilled tax positions for the Fall of 1995. The mailing was sent to 513 accounting programs and the results will be available by October 15, 1994. If you wish to obtain a copy of the list, please contact

Lucretia Mattson
University of Wisconsin—Eau Clair
Department of Accounting
Schneider Hall
Park-Garfield Avenue
Eau Clair, Wisconsin 54702-4004
MATTOLS@UWEC.EDU

As a second service to ATA members, the Membership Committee is in the process of gathering names of doctoral candidates who will be seeking positions for Fall 1995. These names will be available November 15, 1994. If you wish to add your name to the list or if you wish to obtain a copy of the list, contact Lucretia Mattson at the above address. Unfortunately, due to several glitches within the committee the past year, the list of candidates for 1994 did not come together. Please accept my apologies for this inconvenience and the cause of your frustration.

ATA/E&Y GRADUATE TAX STUDENT MANUSCRIPT

The 1993-94 American Taxation Association/Ernst & Young Graduate Tax Student Manuscript Awards were presented at the ATA luncheon in New York. First place was awarded to Tom D. Sullivan from the University of Washington for his manuscript titled "Midnight Mortgages—When Do They Turn Into Pumpkins?" His faculty sponsors were Professors Terry Shevlin and Quinn Hubbard. The second place award went to Alison Leigh Dinkins from the University of North Carolina at Greensboro for her manuscript titled "Environmental Cleanup Costs: Ordinary or Capital Expenditure?" Her faculty sponsor was Professor Susan Anderson.



Left to right: Arthur Gordon (Ernst & Young), Alison Leigh Dinkins, Tom D. Sullivan, and Amy Dunbar.

Plaques and checks for \$2,500 and \$1,500 were given to the first and second place winners, respectively, along with a travel subsidy to attend the AAA Meeting in New York. In addition, a check for \$1,000 was sent to each of the winning schools for tax library materials.

CALL FOR PAPERS 1995 Annual Meeting

All ATA members are encouraged to submit papers and suggestions for panel and luncheon speakers for the Annual Meeting, which will be held in Orlando, Florida, August 13-16, 1995. Papers should be submitted along with the submission form which appears in the *Accounting Education News*. A submission fee of \$15 (U.S.) must accompany each submission and be received by January 20, 1995 in order to be processed. Checks should be made payable to the American Accounting Association.

Papers, suggestions for panel and luncheon speakers should be sent to:

Professor Frances Ayres
School of Accounting
College of Business
Administration
University of Oklahoma
307 West Brooks, Room 200
Norman, OK 73019-0450
FAYRES@CBAFAC.CBA.UOKNOR.EDU



1993-94 ATA/ARTHUR ANDERSEN TEACHING INNOVATION AWARDS

The winners of the first ATA/Arthur Andersen Teaching Innovation Awards were "Electronic Tax Research in the Introductory Undergraduate Tax Course" by William F. Yancey of Texas Christian University and "Provisions to Address Specific Economic and Social Objectives: A Project to Aid Students' Understanding of the Tax Law" by Terry L. Crain of the University of Oklahoma. Mr.

Howard Engle of Arthur Andersen presented the award winners with a check for \$2,500 and an engraved plaque during the ATA luncheon in New York City. Arthur Andersen also funded the travel of the two award winners to the AAA Annual Meeting. The ATA congratulates Professors Yancey and Crain on their valuable contributions to tax education.



Left to right: Howard Engle (Arthur Andersen), Terry L. Crain, William F. Yancey, and Sally Jones.



**1995 ATA MID-YEAR MEETING
FEBRUARY 24-25, 1995 • SAN ANTONIO, TEXAS**

The 1995 ATA Mid-Year Meeting will be held at the Plaza San Antonio. The hotel rates per night will be \$105 (single) and \$115 (double), plus 15 percent tax.

Friday, February 24

- 12:30 - 1:30 pm Light Lunch: Mix and Mingle
1:30 - 1:45 Welcome, Silvia Madeo, ATA President
1:45 - 5:30 Concurrent Sessions (2):
(1) "Experimental Methods as Applied to Problems in Taxation" (four research papers to be selected)
(2) "Cooperative and Team Learning - Teaching Tax," Martha Doran, Fred Streuling, and Robert Wyndelts
5:30 - 6:15 Open time for Committee Meetings
6:15 - 7:00 No Host Social
7:00 - 8:30 Dinner

Saturday, February 25

- 7:30 - 8:15 am Continental Breakfast
8:15 - 9:45 Concurrent Sessions (2)
(1) "Inside the Black Box of the Review Process," Julie Collins, Sandra S. Kramer, Tom Porcano, Alan Macnaughton, and Terry Shevlin
(2) "Tax Education Change - A Front Line Perspective," Practitioners: James Breen, Michael Camp, Ed Polansky, and Woody York
9:45 - 10:15 Break
10:15 - 12:15 pm Concurrent Sessions (2):
(1) "Prospects for Behavioral Tax Research," Edmund Outslay, Michael Roberts, Michael Shields, and Ira Solomon
(2) "Technology in Tax Education," Ron Tidd and Will Yancy
12:00 - 1:30 Luncheon
1:30 - 3:00 Concurrent Sessions (3):
(1) "Alternative Approaches to Teaching Undergraduate Tax Courses," Kevin Murphy, Larry Philips, Pete Salzarulo, and Judyth Swingen
(2) "Teaching International Taxation," Bob Gardner, Michael Schadewald, Jack Kramer, and Gary McGill
(3) "New Faculty Tax Research," Speakers to be announced
3:00 - 3:30 Break
3:30 - 5:00 Concurrent Sessions (2)
(1) "Integration of Tax into the Curriculum without Stand Alone Tax Courses," Michael Moore, Nathan Oestreich, and Boyd Randall
(2) "Becoming More Effective Teachers," Sally Jones, Doug Shackelford, and others.

An AAA negotiated airline discount was not available at press time. Hopefully, it will be available for the late November mailing of another registration packet. The Plaza San Antonio Hotel's phone number is (800) 727-3239 or (210) 222-1000. Attendees must identify their affiliation with the American Taxation Association and request the convention rate prior to check-in. The block of rooms at the convention rate will not be held past January 26, 1995. For more information please contact:

Barry Arlinghaus
R.T. Farmer School of Business Administration
310 Laws Hall, Miami University
Oxford, Ohio 45056
Phone: (513) 529-6216
FAX: (513) 529-6992
BARLING@SBA-LAWS.SBA.MUOHIO.EDU

