



American Taxation Association

Volume 41, Fall 1997

Brian R. Greenstein, Editor

PRESIDENT'S LETTER

What an exciting, challenging job you've given me for this academic year! Thank you. I know it is an enormous honor, and I thank you for having the confidence in me to elect me to the presidency of the ATA.

The American Taxation Association was formed to focus on the needs and interests of tax academics. We continue to try to meet the needs of tax professors in the areas of teaching and research as well as to raise a non-biased voice in matters of tax policy. Heading this organization gives me a birds-eye view of the innovative and exciting ways in which you are having an impact on tax education and on tax policy. I'd like to share with you details about what we are doing this year.

With an increased focus on quality teaching nationwide, the ATA works hard to help tax academics with their teaching assignments. For several years, *The Journal of the American Taxation Association (JATA)* has provided useful information for teachers by reviewing in a single issue most of the textbooks available for use in commonly offered tax courses. For example, the Spring 1997 issue of *JATA* included reviews of a wide variety of textbooks which might be used in the first tax course. In addition, *JATA* includes reviews of software which faculty may find useful for their own computers as well as software that might be used as part of a class. We will continue to provide this service. *JATA* also includes the *Educator's Forum*; dialogue among tax educators about tax education and its evolving role in accounting education. *JATA* will continue to publish these teaching-oriented items.

During the coming year, the Teaching Resources Committee



Sandra Kramer, ATA President

members will continue their efforts to identify seasoned teachers who are willing to share syllabi, assignments or exams with teachers who are tackling a new teaching assignment or teachers who want fresh ideas for a course which has been taught for many years. In addition, the Teaching Resources Committee this year will investigate the need for an *ATA Monograph* focused on innovative teaching techniques and ways to implement the techniques in a tax classroom. After sponsoring a number of research monographs, we believe that it is time to prepare a cutting-edge document about teaching. The Graduate Tax Committee is undertaking two initiatives to share ideas about teaching in a graduate course environment: putting syllabi for graduate courses on the ATA web page, and gathering and disseminating information about the way faculty assess student output in graduate tax courses. With the increase in group projects and critical thinking activities, evaluation of student performance has become more difficult. We can all improve our efforts by

sharing successful ideas. As accounting education changes, the tax components of curriculum are also changing. The Accreditation and Curriculum Committee is identifying innovative curriculum around the country and gathering information about the programs to share with the ATA membership so that we can each learn from the efforts of our colleagues at other universities.

Each year, the ATA with the support of Arthur Andersen identifies innovative teaching practices. The winners of the ATA/Arthur Andersen Teaching Innovation Awards share their ideas with the ATA membership at one of the national meetings. This year, Will Samson presented his techniques for integrating tax history into tax courses at the national meeting. We look forward to recognizing and learning from more innovative teachers to be identified this year.

JATA has long been the centerpiece of the ATA's efforts to encourage tax research, and our journal will continue its leadership role in this arena. This year, the *JATA* Research Conference at the Midyear Meeting will feature papers on the theme "Multi-jurisdictional Tax Research," and the papers presented will be published in a supplemental issue of the journal so that members who cannot attend our conference can still have access to the research papers. In addition to our journal and the conference it sponsors, the ATA encourages quality tax research by recognizing outstanding published tax papers and outstanding tax dissertations. Announcements of the recent winners for both these awards can be found in this newsletter. A recent effort to expedite the sharing

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President's Letter

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of research among our members is the project by the Research Resource Committee along with the New Faculty Concerns Committee to put working paper titles and abstracts on the ATA webpage so that we all can access the current research ongoing across the nation.

With new tax legislation on the books and the usual steady flow of regulations, our policy subcommittees expect a very busy year. These subcommittees include 60 ATA members who study current legislation and regulations and provide input to Congress and the IRS. With our positions as academics, Washington knows that we offered opinions and analysis from a unique perspective unbiased by financial interests in the outcome of legislation or regulations. This effort is already well underway for this academic year.

National meetings represent a chance for ATA members to get together to gather new insight and information as well as to share our collective expertise. We just attended

our summer national meeting in Dallas where ATA sessions featured excellent research papers and sessions as well as sessions on innovative teaching ideas. The ATA luncheon speaker, Michael Graetz, provided a unique perspective on taxes and their political context.

Now we are turning our attention to the midyear ATA meeting which will be held in Atlanta on February 13 and 14. Elsewhere in this newsletter, you will find a tentative program for the meeting and forms to register for both the Midyear meeting and the JATA research conference. The Midyear Meeting Program Committee has been very busy finalizing the meeting agenda which promises to be an exciting one. I hope to see you at this meeting where we can interact with our tax colleagues from across the nation for two days.

This year ATA is making an effort to take better advantage of the opportunities presented by AAA regional meetings. These meetings represent eight additional chances to get together with tax colleagues and talk about teaching and research interests we have in common. The Re-

gional Programs Committee, along with the subcommittee for each region, have been working hard trying to encourage more tax sessions and more tax academics' participation at the regional meetings. Let's take advantage of these opportunities to work together.

As we have done periodically in the past, this year we are taking the time to gather evaluations of the ATA and its programs from the membership. The Strategic Planning Committee is finalizing a questionnaire for mailing during the fall. When your survey arrives in the mail, please take the time to respond. I am especially interested in the concrete ideas you have about initiatives ATA should undertake or directions in which the ATA should be moving. Successful ATA programs all grew out of a member's ideas about how the ATA could help meet the needs of tax academics. Share your ideas in this survey. Together, we can make each of our careers better.

Sandra Kramer

ARTHUR ANDERSEN HOSTS SIXTH ANNUAL TAX CHALLENGE

Arthur Andersen will host the sixth annual Tax Challenge on October 24-25 at nine regional sites across the country. This year's regional hosts are: Boston College; Georgia State University; Golden Gate University; North Carolina State University; Texas A&M University; Ohio State University; University of California, Los Angeles; University of Kansas; and the University of Wisconsin-Madison. Tax Challenge is the country's only annual, nationwide college and university tax competition, offering the opportunity of a lifetime to tax, accounting and business students.

Designed to stimulate interest in the field of taxation, Tax Challenge features two divisions—graduate and undergraduate—and two levels of competition—regional and national. Teams of up to four students work through a complex, hypothetical client case study involving federal tax issues confronting an individual or family with their own business. The case studies test skills in the follow-

ing areas: information analysis; identification of data, issues, elections and alternative tax treatments; and performance of required calculations. Compensation matters, investments, itemized deductions and related issues that affect the taxpayer's filing status must also be factored in by the team. Teams prepare a written report evaluating the client's situation and make tax planning recommendations. The only reference materials available to the students during the competition are the Internal Revenue Code and Treasury Regulations, both supplied by CCH INCORPORATED. Students may also use calculators to perform required calculations.

The top ten teams from both the graduate and undergraduate division advance to the national competition on November 21-23, held at the Arthur Andersen Center for Professional Education in St. Charles, Illinois. These finalist teams compete for scholarship awards provided by the Andersen Foundation. Donations are made to a school's designated

scholarship fund as follows:

First Place	\$20,000
Second Place	10,000
Third Place	5,000
National Finalists	1,500

For the second consecutive year, Arthur Andersen will award Regional Honorable Mention scholarship funds in the amount of \$500. These scholarships are awarded to the top ten regional competition teams in each division that do not qualify for the national competition. In collaboration with West Publishing, Arthur Andersen has made prior-year Tax Challenge cases and solutions available to students and faculty as a supplement to *West's Federal Taxation*, the most widely used textbook in the country.

For more information on the sixth annual Arthur Andersen Tax Challenge, please contact:

Cheryl Chaddock
Phone: (630) 444-5211
Fax: (630) 444-5052
Email: cheryl.f.chaddock
@arthurandersen.com

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OFFICERS AND TRUSTEES
1997-1998**

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**1997 BUSINESS MEETING OF THE
AMERICAN TAXATION ASSOCIATION
Dallas, Texas August 18, 1997**

President Ed Outsley called the meeting to order at 10:33 AM.

Secretary Jeff Gramlich asked for and received a motion that the minutes of the August 1996 business meeting be accepted. A motion was received, seconded and followed by a voice vote in favor of adopting those minutes.

Treasurer Bob Gardner presented the financial statements which were contained in the "blue book." Bob asked if there were any questions about the statements from the floor; there were none.

Editor Terry Shevlin discussed the "JATA Editor's Report," which was also included in the 1997 annual meeting "blue book." Overall, he summarized that the journal is in a relatively steady state, in terms of the numbers of submissions. Terry observed that his early acceptance rate would probably increase, as he has learned to discount some reviewers' overly pessimistic reports.

Marty Wartick, Chair of the Annual Meeting Program Committee, briefly discussed the ATA paper presentations and panel discussions to be held in Dallas.

Val Milliron, incoming Chair of the ATA/Arthur Andersen Teaching Innovation Awards Committee, made a call for submissions during the 1997-1998 year.

Sanjay Gupta, Chair of the ATA/Price Waterhouse Award Committee, announced that during 1996-1997, there had been only five submissions for the award. While he noted that the quality of submissions had increased over the prior year, he asked the members for their help in asking doctoral students to apply.

Bob Halperin, Chair of the ATA Tax Manuscript Award Committee, explained that the award recipient had been determined at the midyear meeting. He thanked his committee for working efficiently and effectively.

Susan Nordhauser, Chair of the Awards Committee, noted that nominations for next year's awards are due on January 15, 1998. She asked that nominations be communicated

to Jim Hasselback, 1997-1998 chair of the committee.

Jerry Stern, Chair of the Computer Resources Committee, announced that NCAIR has decided to give most of its grants to law school professors. He noted, however, that two accounting professors had received grants from NCAIR.

Anne Christensen, Chair of the Concerns of New Faculty Committee, discussed the sessions at the mid-year meeting that had focused on the needs of new tax faculty. Anne also indicated that her committee has prepared a draft survey to assess the direction of the ATA, the needs of its members, and what additional things the ATA could be doing for members.

Bobbie Martindale, Chair of the Membership Committee, explained that the current source for information about joining the ranks of the ATA can be found on the ATA's Web page. Bobbie asked the moderators of tax section paper presentations and panel discussions to announce the opportunity to join the ATA.

Dick Weber, Chair of the Midyear Meeting Committee, described the midyear meeting as a "success," and announced an AICPA Tax Education Conference to be held in Las Vegas in 1998. Interested parties can contact Dick for further information.

Ellen Cook, incoming Chair of the Regional Programs Committee, encouraged members to attend their region's meetings and to submit papers for presentation at these conferences.

Roby Sawyer, Chair of the Relations with the IRS and Treasury Committee, told the audience that Doug Izard had been very helpful in maintaining connections with policy makers inside the beltway. His committee recommended that IRS researchers be invited to present their papers at ATA meetings.

Mike Roberts, Chair of the Research Resources and Methodologies Committee, said that his committee had been instrumental in organizing the research methodologies session at the midyear meeting, as well as a

half-day continuing professional education session at the annual meeting.

Rick Leaman, Chair of the Corporate Tax Policy Subcommittee, noted that his committee had submitted proposals to raise the threshold limits on the Accumulated Earnings Tax. He also said that one of the members, John Barrack, was working on a proposal concerning corporate liquidations.

Gene Seago, Chair of the Tax Accounting Policy Subcommittee, noted that members of his committee had written an article that appeared in *Tax Notes*. Because of time constraints regarding the ATA's review process, the article officially only represented the views of its authors, not the ATA in general.

Silvia Madeo, Chair of the Nominations Committee, encouraged members to participate in the nomination process during the 1997-98 year. In the past year, 20 members had nominated about 80 different individuals. A motion was made and seconded to accept the Nominations Committee's slate of officers, trustees and Publication Committee members. There were no nominations from the floor and the membership endorsed the slate by acclamation.

Vice President-Elect Fran Ayres described the preliminary program for the 1998 midyear meeting in Atlanta. As indicated on the copy handed out to members in attendance, the title of the program will be: "Beyond the Boundaries—Perspectives on Tax Education and Research for the New Millennium." Fran encouraged members to invite their "Valentines" to join them in Atlanta, since the meeting takes place over Valentine's Day and there is no additional hotel cost for having a two-person room instead of a single room.

President Ed Outsley presented two plaques to Sandy Kramer, one for serving the ATA as Editor of *JATA* and another for serving as President during 1997-98. Sandy then

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1997 ATA/ARTHUR ANDERSEN TEACHING INNOVATION AWARD



From left to right: Howard Engle, William D. Samson and Janet Meade.

The winner of the 1996-97 ATA/Arthur Andersen Teaching Innovation Award was "Integrating Tax History into the Introductory Tax Course," by William D. Samson from the University of Alabama. Mr. Howard Engle of Arthur Andersen presented the award winner with a check for \$2,500 and an engraved plaque during the ATA luncheon in Dallas. Arthur Andersen also funded the travel of the award winner to the AAA Annual Meeting. The ATA congratulates Professor Samson on his valuable contribution to tax education.

APPLICATION FOR ATA/PRICE WATERHOUSE DISSERTATION AWARD

The American Taxation Association, in cooperation with Price Waterhouse, presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 cash award.

The ATA/PW Doctoral Dissertation Award Committee is soliciting applications and nominations for this prestigious award. To be eligible, candidates must meet the following requirements:

1. Candidates must submit a summary of their dissertation that

does not exceed 25 pages (including all tables, graphs, charts, appendices and bibliography). The summary should describe the motivation, research design, analysis and results in sufficient detail to allow a complete review.

2. The chairperson of the dissertation committee must write a letter to accompany the submission which will certify that the candidate has met all of the requirements for submission.
3. The dissertation must have been completed during the calendar

year preceding submission.

4. Summaries must be submitted by February 28. Submission of the summary chapter of one's dissertation is not encouraged.
5. Qualified candidates must be members of the ATA.

All applications should be sent to:
Dr. Dan S. Dhaliwal, Chair
ATA/Price Waterhouse Dissertation
Award Committee
University of Arizona
Department of Accounting
McClelland Hall 301
Tucson, AZ 85721-1018

CALL FOR PAPERS

ATTENTION NEW FACULTY 1998 ATA MIDYEAR MEETING

All new faculty members are invited to submit papers for presentation at the 1998 ATA Midyear Meeting to be held February 13-14, 1998, at the Ritz Carlton in Atlanta, GA. There will be a session held on Saturday, February 14, in which new faculty will have an opportunity to present their research. For purposes of this session, new faculty includes all junior faculty who have begun their first tenure-track position within the past three years (since the 1994 fall semester). For co-authored papers, at least one of the authors must be a new faculty member, and the new faculty author should also be the one to present the paper at the ATA meeting.

Submission Deadline: Papers must be received by November 24, 1997. Authors will be notified by January 5, 1998.

Topic: Papers may encompass any topic area of tax and use any research methodology. The best two (possibly three) papers will be chosen.

Submission Guidelines: All papers will be "blind reviewed" for acceptance. Authors should adhere to the following guidelines.

1. Papers should not have been accepted for publication prior to the submission deadline.
2. The title page should include: author name(s); affiliation(s); mailing address(es); phone number(s), fax number(s), and email address(es). If the paper has more than one author, please designate one person as the corresponding author.

Please submit four copies to:

Elizabeth Plummer
Department of Accounting
Edwin L. Cox School of Business
6212 Bishop Boulevard
Southern Methodist University
Dallas, TX 75275
Email: eplummer@mail.cox.smu.edu

MINUTES OF THE ATA BOARD OF TRUSTEES MEETING

Dallas, Texas August 17, 1997

President Ed Outsley called the meeting to order at 1:37 PM. A motion was received, seconded and approved to accept the minutes of the February 1997 meeting of the Board of Trustees.

Treasurer Bob Gardner presented the annual financial statement. Bob noted that the contributions from KPMG and West Publications had once again kept the midyear meeting from operating in the red. Bob expressed concern that the current membership of the ATA is 1,002 and that a drop below 1,000 would cause the ATA to lose one of its two voting representatives on the AAA Council. Bob has asked the AAA to explain why no interest has been earned on ATA deposits; further, Bob is committed to getting this issue resolved with the AAA. Ed Outsley explained that old ATA Trustee minutes from when Ken Heller was President indicated that the AAA would be retaining all interest earned on ATA deposits in lieu of staff charges for administrative functions performed by the AAA on behalf of the ATA. Bob noted that currently the AAA withholds its interest earned on section funds and charges each of the sections for "staff" expenses.

Marty Wartick, Chair of the Annual Program Committee, reported that having a Vice Chair of the committee had been a success. Vice-Chair Susan Anderson had been responsible for handling all the negotiations with the luncheon speaker. John Robinson, 1995-1996 Chair, had given Marty a lengthy memo describing the procedures for organizing the annual meeting. Marty will be adding her thoughts to the memo and pass it along to Susan Anderson, the 1997-1998 Chair.

Fran Ayres, Vice President-Elect, discussed plans for the midyear meeting to be held in Atlanta on the weekend of Valentine's Day 1998. President-Elect Sandy Kramer and Jon Davis, incoming Chair of the Concerns of New Tax Faculty Committee, are planning a continental breakfast for new tax faculty to meet

ATA officers and trustees. Though the details have not been ironed out, Fran is planning concurrent sessions about current tax practices. Saturday's daytime program will include a session by Doug Shackelford and Julie Collins. A reception is being planned for Friday evening. To plan a session on faculty development throughout a career, Fran has contacted the AAA person responsible for faculty development in this regard; details have not been finalized. David Larcker is tentatively expected to provide a session about possible LISREL statistical applications in taxation. The luncheon speaker is expected to be a representative of Coopers & Lybrand, though no individual has made a commitment yet. Sessions on tax curriculum, new faculty research, and effective reviews and responding to reviews are being arranged. Fran noted that Atlanta will be hosting a Picasso exhibit in February and that group tickets could be arranged for Thursday if there are several members who are interested.

Fran brought up the fact that Prentice Hall has offered to pay for a Friday evening reception for ATA members. She wanted to know if this would create a conflict, since KPMG has underwritten the entire midyear meeting. It was agreed that KPMG would be contacted to approve any tentative arrangement with any other organization that offers to fund a midyear meeting activity. Fran also raised the issue of whether to raise the fee for attending the midyear meeting; given the recent increase in funding from KPMG, the trustees agreed not to increase the meeting fee this year.

Doug Shackelford, Chair of the Publications Committee, reported that 1996-1997 had been a quiet year for publications issues. The primary accomplishment had been in revising the Publications Committee Handbook based on the recommendations of the 1995-1996 committee.

Silvia Madeo, Chair of the Nominations Committee, explained that

about 20 members had nominated about 80 different people for positions within the ATA. Silvia was pleased with this response and was also happy that all who were nominated expressed a willingness to serve the ATA.

Anne Christensen, Chair of the Concerns of New Tax Faculty, endorsed the idea of having a breakfast meeting of new faculty and ATA officers and trustees at the February 1998 midyear meeting. She encouraged the trustees to continue trying to get doctoral students on the ATA roster as soon as possible. Her committee developed a preliminary survey for accessing how the ATA is doing and what the needs of its members are. The survey has been forwarded to Fred Streuling, incoming Chair of the Strategic Planning Committee, for administration during the 1997-1998 year.

Sanjay Gupta, Chair of the ATA/PW Dissertation Award Committee, asked that the trustees consider two suggestions: (1) adding a second "honorable mention" award and (2) publishing the names of dissertation award recipients in *JATA*. After considerable discussion, no motion was made to add an "honorable mention" award. A motion was made, seconded and accepted to add a list of current and prior years' recipients to *JATA*; the location within *JATA* is to be determined by the editor.

Secretary Jeff Gramlich was asked to file the original midyear meeting commitment letter from KPMG for a total contribution of \$10,000 plus \$2,000 to support *JATA*. A copy of the letter is to be sent to Treasurer Bob Gardner. Jeff reviewed the by-law changes that would be presented at the following day's business meeting. President-Elect Sandy Kramer noted that she has identified several more changes that need to be made to the bylaws. Silvia Madeo asked that a complete set of bylaws be published in the *ATA Newsletter* after the upcoming changes have been approved by the membership.

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CALL FOR INPUT ON TEACHING-ORIENTED MONOGRAPH

The ATA Teaching Resources Committee is seeking input regarding topics ATA members would find beneficial for inclusion in a potential teaching-oriented monograph. Topics currently under consideration and for which the Committee solicits comments include technology-based teaching applications, multimedia classroom presentations, collaborative and team learning exercises, simulations and case assignments, internship and clinical experiences, performance evaluation techniques and all other nontraditional teaching approaches. The Committee also seeks ideas on methods to develop students' communication and critical thinking skills, course enthusiasm, ethical awareness and research appreciation. Comments and ideas

on other teaching-oriented topics are also welcome.

Comments may take any form, but preferably should indicate the respondent's degree of interest in the various instructional methodologies (i.e., rank order if possible) and where a methodology is currently being used, the nature of the results.

Please send, fax or email your comments and ideas by December 1 to:

Professor Janet Meade
Department of Accountancy
and Taxation
College of Business Administration
University of Houston
Houston, TX 77204-6283
Phone: (713) 743-4841
Fax: (713) 743-4828
Email: jmeade@uh.edu

1998 ANNUAL MEETING CALL FOR PAPERS

All ATA members are encouraged to submit papers and proposals for special sessions (e.g., technical forums, panel discussions, etc.) for the 1998 Annual Meeting. The meeting will be held August 16-19 in New Orleans, Louisiana. All papers and proposals for special sessions must be submitted along with the submission form which appears in the *Accounting Education News*. The submission fee of \$15 (U.S.) must accompany each submission. Checks are payable to the American Accounting Association. All submissions must be received by January 16, 1998.

Submissions should be sent to:

Professor Susan Anderson
Department of Accounting
Bryan School of Business
and Economics
University of North Carolina
at Greensboro
Greensboro, NC 27412
Email: susan_anderson@uncg.edu

NOMINATIONS FOR OUTSTANDING MANUSCRIPT AWARD

The Manuscript Award Committee requests nominations for the 1997-1998 ATA Outstanding Manuscript Award. Nominations for the award, which will be presented to the winner at the ATA Luncheon during the 1998 Annual Meeting of the AAA.

Nominations should be sent to:
Professor Robert Ricketts
College of Business Administration
Texas Tech University
Lubbock, TX 79409

Manuscripts published during the 1995-1997 period are eligible for consideration. To receive the award, the author, or a co-author, must be a member of the ATA. Nominations will be accepted through November 30, 1997. Please help ensure that we do not overlook deserving papers!

NOMINATIONS FOR JATA EDITOR- ELECT

The ATA Publications Committee seeks nominations for the Editor-Elect of the *Journal of American Taxation Association (JATA)*. The term of office is three years beginning June 1, 1999 (with the person appointed serving as Editor-Elect for one year before that). In addition to the normal duties as editor (selecting papers for publication in *JATA*), the editor coordinates and helps select papers for the annual *JATA* conference held in conjunction with the ATA midyear meeting. The editor also is usually invited to the AAA New Faculty Consortium in Chicago each year to talk about *JATA* to new faculty. Currently new submissions to *JATA* average about 40 per year with an additional 15 to 20 papers submitted for the conference.

Interested persons are requested to submit a letter of interest, along with a current *vita*, by January 31, 1998 to:

Professor Sanjay Gupta
School of Accountancy
and Information
Management
Arizona State University
Box 873606
Tempe, AZ 85287-3606
Phone: (602) 965-6618
(602) 452-4215
Fax: (602) 252-0011
Email: sanjay.gupta@asu.edu; sgupta@kpmg.com

Also, persons wishing to nominate someone other than themselves for the Editor-Elect position should submit a nominating letter to Sanjay by the same date.

AMERICAN TAXATION ASSOCIATION COMMITTEES

ATA/AA Teaching Innovations Awards Committee

Valerie C. Milliron (Chair), *California State University, Chico*
Caroline K. Craig, *Illinois State University*
Howard S. Engle, *Arthur Andersen*
Gary McGill, *University of Florida*
Thomas M. Porcano, *Miami University, Ohio*
William F. Yancey, *Texas Christian University*

Charge:

1. Solicit applications from ATA members by placing a notice in the Fall 1997 *ATA Newsletter*.
2. Select the winner(s) and notify the ATA President and the Dean and Department Chair at the winner's institution.
3. Arrange for a panel discussion or workshop at the AAA Annual Meeting or the ATA Midyear Meeting at which the award winner(s) will present their innovations.
4. Investigate publication of abstracts of the award-winning innovation(s) in *JATA*.
5. Arrange for printing of award-winning materials for distribution to the ATA's members.
6. Arrange for the plaques, award checks and presentations by an Arthur Andersen representative or a committee member at the 1998 ATA Annual Program luncheon.

ATA/PW Doctoral Dissertation Award Committee

Dan S. Dhaliwal (Chair), *University of Arizona*
Peter Frischmann, *University of Wisconsin-Madison*
Robert Halperin, *University of Illinois at Urbana-Champaign*
David Hulse, *University of Kentucky*
Linda G. Levy, *University of Colorado at Denver*
Gil B. Manzon, Jr., *Boston College*
Sara Nutter, *George Mason University*

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-93 in conjunction with the Awards Committee).
2. Solicit applications from ATA members by placing a notice in the Fall 1997 *ATA Newsletter*.
3. Select the winner and notify the ATA President and the Dean and Department Chair at the winner's institution.
4. Arrange for the plaque, award check and presentation by a Price Waterhouse representative or committee member at the 1998 ATA Annual Program luncheon.

ATA Tax Manuscript Award Committee

Robert Ricketts (Chair), *Texas Tech University*
T. J. Atwood, *University of Missouri*
Robert Crum, *Penn State*
Greg Geisler, *Georgia State University*
Beth Kern, *Indiana University South Bend*
Kaye Newberry, *University of Arizona*
Diane A. Riordan, *James Madison University*

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-1993 in conjunction with the Awards Committee).
2. Solicit nominations of published research from ATA members by placing a notice in the Fall 1997 *ATA Newsletter* (at least one author must be an ATA member).
3. Select the winner(s) and notify the ATA President and the Dean and Department Chair at the winner's institution.
4. Arrange for the plaque(s) and presentation by the committee chair at the 1998 ATA Annual Program luncheon.

Accreditation and Curriculum Issues Committee

Fred Jacobs (Chair), *University of Minnesota*
Charlie Calhoun, *University of North Florida*
Thomas R. Pope, *University of Kentucky*
Edward F. Milam, *Mississippi State University*
William Raabe, *Samford University*
Peter Salzarulo, *Miami University, Ohio*
Paul Shoemaker, *University of Nebraska*
James E. Smith, *College of William and Mary*

Charges:

1. Survey tax programs to determine the curricula currently in use in major accounting programs. Pay special attention to those programs which are innovative.
2. Consider ways in which information about interesting and innovative curricula could best be disseminated to interested ATA members and make a proposal to the Board of Trustees meeting in February 1998 about the dissemination of the information.
3. Carry through on the dissemination of the information in the way in which the Board of Trustees approves.

Annual Meeting Program Committee

Susan Anderson (Chair), *University of North Carolina at Greensboro*
Anne L. Christensen (Vice Chair), *Portland State University*
Tim Fogarty, *Case Western Reserve University*
Rick Hatfield, *Duquesne University*
Joesph M. Hagan, *East Carolina University*
B. Charlene Henderson, *Louisiana State University*
Kim G. Key, *University of North Carolina at Wilmington*
Kathy Krawczyk, *North Carolina State University*
Roby Sawyers, *North Carolina State University*
Ananth Seetharaman, *St. Louis University*
Dave N. Stewart, *Brigham Young University*

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 other 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, speakers, moderators and discussants for the 1998 Annual Program.
4. Select papers, speakers, moderators and discussants for the 1998 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 activities with the ATA Membership Committee and the various ATA awards committees.
6. Prepare and distribute the Annual Meeting Blue Book at the 1998 Annual Meeting.

Awards Committee

James Hasselback (Chair), *Florida State University* (1998)
Anna Fowler, *University of Texas at Austin* (2000)
Allen Ford, *University of Kansas* (2000)
Sally Jones, *University of Virginia* (1999)
John L. Kramer, *University of Florida* (1999)
Boyd Randall, *Brigham Young University* (1998)

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Board of Trustees...
(Continued from page 6)

President Ed Outslay asked the officers and trustees to develop a formal process for selecting the site of the midyear meeting. A motion was made, seconded and accepted to charge the immediate three past vice presidents with selecting a primary-choice location as well as an alternate site for the midyear meeting. These sites are to be presented to the officers and trustees at the midyear meeting two years prior to the meeting in question; the final selection is subject to approval by the officers and trustees.

Vice President Dick Weber introduced the issue of choosing the site for the 1999 midyear meeting. A motion was made, seconded and accepted to authorize Vice President-Elect Dan Murphy to begin negotiation with hotels in the San Francisco Bay Area. If an acceptable, reasonably-priced hotel cannot be found in the Bay Area, Dan can choose to relocate the meeting to Nashville. Prior to a final selection, Dan agreed to send the officers and trustees email describing the final choices.

JATA Editor Terry Shevlin presented a report concerning the journal's activity over the past year. Terry described the journal as in a "steady state" in terms of submissions. Terry said that the turnaround time is less than two months, which the trustees agreed is pretty good for an academic journal. Terry was asked whether he is willing to serve as Editor for a third year. He agreed to inform Sanjay Gupta, Chair of the Publications Committee for 1997-98, by the end of August 1997 whether he is willing to serve an additional year as JATA Editor.

President-Elect Sandy Kramer presented a budget for the 1997-1998 year.

Dick Weber announced that he is co-chairing the AICPA Tax Education Symposium Committee concerning its June 1998 meeting. Dick asked for and received permission to announce the AICPA meeting at the ATA business meeting tomorrow. Dick also mentioned that the ATA celebrates its 25th year in 1997-1998.

The meeting was adjourned at 4:35 PM.

ATA MIDYEAR MEETING AND JATA CONFERENCE

HOTEL INFORMATION

February 13-14, 1998 • Ritz Carlton, Atlanta, Georgia

The Ritz Carlton-Atlanta (downtown) is located at 181 Peachtree Street, N.E., Atlanta, GA 30303. The phone number is (404) 659-0400. The hotel is located approximately 15 minutes from Hartsfield International Airport. The hotel is within easy walking distance of a large variety of restaurants, shopping and entertainment opportunities and only four blocks from Underground Atlanta. It is immediately across the street from the Marta Rapid Rail Line which serves the airport as well as the Midtown and Buckhead area. We have arranged a special rate of \$146 single or double occupancy (plus tax, currently 14 percent). **A block of rooms at this special rate will be held until January 12.** You are encouraged to make your reservations early. You may reserve a room by calling the hotel. Be sure to mention that you are with the American Taxation Association, a Section of the American Accounting Association. After January 12 blocked rooms will be released to the general public.

Dining and Entertainment. The hotel has three restaurants. The Cafe is an informal all day restaurant. The Bar serves a mid-day buffet and in the afternoon tea is available in the Lobby Lounge. For a more elegant dinner, The Restaurant serves Continental and French cuisine. For more casual eating a variety of nearby restaurants are available including Planet Hollywood as well as

a variety of foods in Underground Atlanta. Also close to Underground Atlanta is the World of Coca-Cola.

Registration Information. You can make hotel reservations by calling the hotel directly. To register for the meeting use the Registration Form in this newsletter. Meeting registration fee includes: name badge (required for admittance to all events), all meals specified in the program and a list of registrants. For those attending the JATA conference there is an additional charge of \$25 to defray the added expense of duplication, postage and related costs. Papers for the JATA conference will be mailed in advance to those who register by **January 12, 1998.** Those who register after January 12 will be able to pick up copies of the papers on the day of the Conference. **Anyone whose registration is not received by January 24, 1998 will be charged a late registration fee of \$25.00.**

Special Airline Fares. The AAA has negotiated special discount fares for meetings with Delta Air Lines. To use this discount structure call Delta (or have your travel agent call) and tell them you are using discount number P0016. Applicable restrictions must be met and seats are limited.

Please address your questions regarding this meeting to:

Fran Ayres
Phone: (405) 325-5768
Email: fayres@ou.edu

NEWSLETTER DEADLINES

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

Spring 1998 Issue
December 23, 1997

Summer 1998 Issue
April 7, 1998

Please send information to:

Brian R. Greenstein
Director, Tax and Financial
Planning Programs
W. Paul Stillman School of Business
Seton Hall University
South Orange, NJ 07079
Phone: (201) 761-9428
Fax: (610) 539-1026
Email: greensbr@shu.edu

Faculty announcements submitted to the ATA Newsletter are published in the Winter and Spring issues. The announcements are selected on a FIFO and space available basis. Please send a hard copy of your announcement as well as a disk to the editor. Alternatively, submissions may be emailed to greensbr@shu.edu.