

American Taxation Association

Volume 44, No. 1 Fall 1998

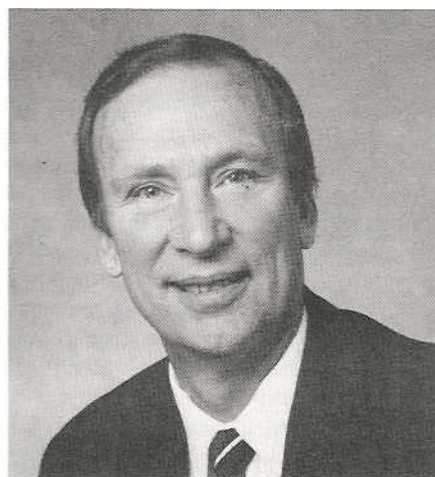
Brian R. Greenstein, Editor

PRESIDENT'S LETTER

By now you are all into the new term. I hope you are having as much fun as I am with the annual exercise of teaching from a text that isn't up to date because of the actions of our friends at that humble asylum on the Potomac. I am having particular fun with the notes on Schedule D. Having spent a lot of effort to understand the multiple rates and holding periods for capital gains introduced last year, it is nice to see Congress in a fit of sanity go back to one long term holding period. Now if they would only do something about the new rate structure for capital gains, but I guess you can only get so much tax legislation out of a law called the "IRS Restructuring and Reform Act of 1998." I suppose we should all be thankful for the fact that every change in the tax law makes us and our students more needed by the rest of the world.

I am honored to have been elected President of the ATA in the 25th year of the Association's existence and the 25th year of my being a member. That coincidence will give me license to wax nostalgic in a future letter, but for now I will note that we will mark this important anniversary of the Association at next year's Annual Meeting. Silvia Madeo is chairing the committee charged with marking that occasion, so if you have any ideas or efforts that you would like to contribute, I'm sure she would be glad to hear from you.

The ATA is a special place for all of us. It is a place where we can find colleagues who share our concerns with the unique aspects of the field of taxation. It also provides support for us that is not available at our home institutions. *JATA* provides a unique outlet for our scholarship. The meetings held through the year



Richard P. Weber, ATA President

provide forums to develop and demonstrate our research skills. They also help us improve our teaching skills and methods and keep us up to date on the technology that seems to change faster than the Internal Revenue Code, if that's possible.

The ATA is special because of the efforts the individual members put into its governance, committees, publications and meetings. Those efforts can never be fully recognized in one place, but some of the efforts of the past year need to be recognized here. The outgoing officers and trustees deserve the thanks of the Association for their efforts. Sandy Kramer did a wonderful job as President and successfully guided the Association through another year of activities. Fran Ayres presided over another successful Mid-year Meeting in Atlanta. The effort involved in putting on one of these meetings is impossible to appreciate, unless you have been involved. Bob Gardner is stepping down as Treasurer after two years of minding the books. Similarly Jeff Gramlich is winding up two years as Secretary. The

taking of minutes and updating and distributing the various manuals that govern our operations are necessary, if not glamorous tasks, which Jeff did conscientiously. The service of departing Trustees, Anne Christensen, Sanjay Gupta, Mark Higgins, Debra Hill and Dave Stewart was also invaluable. Special thanks are due to Tom Omer who created and maintained the ATA Webpage. Tom is stepping down and passing the torch to Dennis Schmidt. The new web site is: <http://www.uni.edu/ata>. Finally, the efforts of the more than 200 members who served on committees, chaired committees and who served on the editorial board and as reviewers for *JATA* need to be recognized. These are the people who do the real work of the Association. Their efforts are too numerous and diverse to give everyone individual recognition, but to those of you who have participated in this effort—THANKS! I want to recognize two individuals for their outstanding efforts in the past year. Many of us just attended the Annual Meeting and had the pleasure of attending the program put together by the Annual Meeting Program Committee, chaired by Susan Anderson. I want to extend the Association's and my personal thanks to them and congratulations on a job well done. Another effort that deserves particular note is that of the Strategic Planning Committee, chaired by Fred Streuling. This committee is formed periodically to examine where the Association is and ought to be going. The reports of these committees give much needed direction to the Association. The report of the past year's committee will guide us for several years.

Speaking of service, I want to note the presentation of the ATA

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American Taxation Association
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American Accounting Association
5717 Bessie Drive
Sarasota, FL 34233-2399

President's Letter

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Outstanding Service Award to Rick Boley at the New Orleans meeting. Rick is a long-term member of the Association who has undertaken numerous roles for the ATA and always performed them well. Rick's service to the ATA has been invaluable in the past. I understand that he will be cutting back on his academic activities, but I hope that he will continue to be a presence in the association. Regardless of the future, congratulations, Rick!

Looking to the future, I am excited. Tax has always been an exciting field, in no small part because of the constant changes being made to the law that we teach and study. In addition, the changes in technology have compounded the amount of change that we need to deal with. The change from paper to CD to Web-based sources and delivery of tax knowledge is an area that challenges us to keep current. I keep wanting to go back to school to learn the new technology, but I always wind up just bumbling along. Since I suspect that my experience is not unique, I plan on encouraging ATA activities that bring technology to the membership.

The real challenge faced by the association is to be relevant to our members' teaching and research aspirations. *JATA*, the research-based sessions at our meetings and the awards that we make for outstanding research go a long way toward meeting the challenge on the research side, but there is always room for improvement. One of the jobs of the Concerns of New Faculty Committee is to identify areas where we can better support our new members. This support is particularly important, since the new members are the life blood of the organization in the future. We have made significant attempts to support the membership's teaching activities. The Midyear Meeting will continue to have a significant teaching component, and the teaching consultants program is a continuing work in progress that should have a significant impact on tax education. In addition, the teaching monograph being prepared by Jan Meade and her part of the Teaching Resources Task Force should make a significant contribution in this area. Publication is expected next

year. New ideas in these areas are always welcome.

A long-standing Association goal has been to have some input into the tax policy debates that are always underway. While we have had some successes in this area, we would like to do better. To that end, the various policy (sub)committees are all examining their procedures. They will be trying to determine what it is possible to do in our type of organization and the best way to accomplish the possible. Next year's committee structure should reflect the results of this examination. One way that we have sought to influence tax policy is through contact with the Treasury and the IRS. However, in recent years the turmoil in the Service has made it hard to communicate with them, much less have a dialog. In addition, the Treasury and Service are not the only groups that make or influence tax policy. To reflect these realities the former Relations with the IRS and Treasury Committee has been renamed the External Relations Committee and its charge has been expanded to include relating with other organizations concerned with tax policy such as the ABA and the AICPA.

The major event on each year's ATA calendar is the Midyear Meeting and *JATA* Conference. This year's meeting is being held at the Hyatt Regency Hotel on Fisherman's Wharf in San Francisco. Dan Murphy and his committee have put together an exciting group of sessions related to both research and teaching with a significant amount of new technology mixed into both. The *JATA* Conference, in a break with the past, does not have a central theme. It will instead focus on the best research submitted. Terry Shevlin and his reviewers will determine the best research. I strongly encourage everyone to attend. This is a tax meeting that everyone should go to. These meetings can be held at a reasonable cost because of the continuing support of KPMG Peat Marwick who supports both the meetings and the *JATA Conference Supplement*. I personally want to thank them for their continuing support, and I would hope that any of us who have contact with the firm will affirm our gratitude.

An important event of the past year was the report of the Strate-

gic Planning Committee that Fred Streuling presented to the Board of Trustees in New Orleans. This report will be considered and acted on in the coming year; however, the report reminds us all that the ATA is about giving as well as taking. The ATA exists to support and serve its members, but the support and service are provided by the members. The result is that as a group we get out of the ATA exactly what we put in. As a result, I strongly urge you all to be active members. Serve on committees that you have an interest in. Nominate people for awards. If you are interested in governance, let people know it. Finally, if you want to do something with the ATA and aren't sure how to go about it, or if you have a suggestion for the Association, please email me (weberr@pilot.msu.edu).

Speaking of committees, they are the focal point of all ATA activities. You will find the committees and their charges elsewhere in this *Newsletter*. You can also find them on the ATA Webpage. The page has the advantage of reflecting any changes made since the listing was submitted to the *Newsletter*. I am happy to report that everyone who requested a committee assignment was assigned to one of their top choices. I even managed to assign some lucky souls who didn't make a request. It is not too late to become a part of a committee. If you want to join a particular committee, contact the chair directly and they will contact me about adding you if there is a match. I would note that the Regional Programs Committee is in need of more members, especially in certain regions. Ellen Cook will be happy to talk to volunteers. Similarly, the Membership Committee (Jack Fay - Chair) could use a few more interested members.

In addition to volunteering yourselves, everyone should think about nominating others for elected positions in the ATA and the awards that the ATA gives. You will find calls for nominations scattered through this newsletter. If you think someone fits the criteria of a call, please take the time to nominate them. Ed Outslay is eagerly awaiting nominations for the Association's elected offices. I am

(Continued on page 4)

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CALL FOR IDEAS FOR A WEB-BASED TAX TEACHING RESOURCE

The ATA Teaching Resources Task Force is seeking ideas from ATA members regarding the types of instructional materials they would find beneficial on a Web-based teaching resource. Currently the committee is in the process of preparing materials discussing such topics as team learning, active learning, distance learning, pro-

fessional education, technology-based instructional applications, Web-based teaching resources, microeconomic teaching approaches and tax curriculum revision. Comments and ideas on theses and other teaching-oriented topics are welcome.

Please send, fax or email your comments and ideas 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



On hand for the ATA Tax Manuscript Award presentation were (left to right) Jamie Pratt, Robert Ricketts, Bryan Cloyd and Toby Stock. Pratt, Cloyd and Stock were presented the award.

1998 ATA TAX MANUSCRIPT AWARD

The winners of this year's ATA Tax Manuscript award were Bryan Cloyd, Jamie Pratt and Toby Stock. Their paper, "The Use of Financial Accounting Choice to Support Aggressive Tax Positions: Public and Private Firms" was published in the *Journal of Accounting Research*, Spring 1996. Dr. Cloyd is an Assistant Professor at the University of Texas at Austin, Dr. Pratt is the Harry C. Sauvain Faculty Fellow and Professor of Accounting at Indiana University and Dr. Stock is an Assistant Professor at the University of Colorado at Boulder.



John Karl Scholz was the speaker at the Annual Meeting luncheon.

President's Letter (Continued from page 2)

particularly concerned with the nominations for the Ray M. Sommerfeld Award, which is to be made to an outstanding tax educator. The award was not made last year for a variety of reasons, including a short list of nominees. I find it difficult to believe that in an organization made up of about 1,000 educators that there is no one who merits that award. On the other hand, it is difficult for the committee to make the award without nominations and supporting information. So when in doubt, make a nomination for this, or any other award, and be sure to include some support for the nomination so the committee can make an informed decision. Jack Kramer, the chair of this year's Awards Committee, will be happy to receive all nominations for the Sommerfeld and Service Awards.

With that admonition, let me close this letter. Again, I am thankful for the opportunity to serve you as ATA President. I look forward to an exciting and productive year. If you have any questions, comments, compliments or complaints about the ATA, please share them with me. See you all in San Francisco!

ANNUAL MEETING LUNCHEON SPEAKER

This year's Annual Meeting luncheon speaker was John Karl Scholz, Deputy Assistant Secretary for Tax Analysis in the U.S. Department of the Treasury. Previously he had served as Senior Staff Economist at the Council of Economic Advisers, Executive Office of the President, in 1990 and 1991.

Dr. Scholz received his Ph.D. in Economics at Stanford University. During his time at Treasury, Dr. Scholz was on leave from the University of Wisconsin-Madison where he is an Associate Professor of Public Policy and Economics. He is also an Associate at the Institute for Research on Poverty, a Faculty Research Fellow at the NBER, and an international affiliate of the Institute for Fiscal Studies in London.

AMERICAN TAXATION ASSOCIATION COMMITTEES

ATA/Arthur Andersen Teaching Innovations Awards

Chair:

Gary McGill
Fisher School of Accounting
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Phone: (352) 392-8881
Fax: (352) 392-7962
Email: mcgill@dale.cba.ufl.edu

Members:

Ben Ayers, University of Georgia
Steven Colburn, University of Maine
Robert Crum, Penn State
Steven Huddart, Duke University
Gil Manzon, Boston University
Tom Porcano, Miami University
Dan Schisler, East Carolina University
Keith Sellers, University of Arkansas
Ron Worsham, Brigham Young University

Charge:

1. Solicit applications from ATA members by placing a notice in the Fall 1998 ATA Newsletter and any other appropriate means.
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 1999 ATA Annual Program luncheon.

ATA/PricewaterhouseCoopers Doctoral Dissertation Award

Chair:

Suzanne Luttmann
Department of Accounting
Leavey School of Business and Administration
Santa Clara University
Santa Clara, CA 95053
Phone: (408) 554-4578
Fax: (408) 554-4571
Email: sluttman@scuacc.scu.edu

Members:

Caroline Craig, Illinois State University
Merle Erickson, University of Chicago
David Guenther, University of Connecticut
Robert Halperin, University of Illinois
Beth Kern, Indiana University South Bend

Edward Maydew, University of Chicago
Thomas McGhee, Texas A&M International
Shelley Rhoades, College of Commerce and Finance
Marty Wartick, University of Missouri-St. Louis

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 1998 ATA Newsletter and any other appropriate means.
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 PricewaterhouseCoopers representative or committee member at the 1999 ATA Annual Program luncheon.

ATA 25th Anniversary

Chair:

Silvia Madeo
Accounting Area
University of Missouri-St. Louis
8001 Natural Bridge Road
St. Louis, MO 63121-4499
Phone: (314) 516-6264
Fax: (314) 516-6420
Email: smadeo@unslvma.umsl.edu

Members:

Jeff Gramlich, University of Hawaii
Ken Heller, George Mason University
Janet Meade, University of Houston
Craig Reese, St. Thomas University-FL
Kristina Zvinakis, University of Texas

Charge:

Plan and implement appropriate activities to mark the 25th anniversary of the ATA at the 1999 AAA Meeting. These activities should include some kind of recognition of the founding members who are still active in the organization. These activities will have to be coordinated with the Annual Program Committee. Once you have a reasonable idea of what you want to do, a budget should be prepared and submitted to the Board of Trustees for approval. This should be done at or before the 1999 Midyear Meeting.

ATA History

Chair:

Douglas Shackelford
Accounting Faculty
Campus Box 3490
University of North Carolina
Chapel Hill, NC 27599-3490
Phone: (919) 962-3197
Fax: (919) 962-0054
Email: doug_shack@unc.edu

Members:

Ellen Cook, SW Louisiana
Larry Crumbley, LSU

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Committees...

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Shirley Dennis-Escoffier, University of Miami
Fred Streuling, Brigham Young University

Charge:

Write a brief history of the ATA for inclusion in the officer's manual. The history should include an examination of why the ATA was formed and why it eventually became a section of the AAA. The tradeoffs between operating as an independent organization and as a section should be examined, with emphasis on what tradeoffs would be involved in making such a choice today. Presumably, the Crumbley article on the same subject will be a good starting place.

ATA Tax Manuscript Award

Chair:

Peter Frischman
Grainger Hall
University of Wisconsin-Madison
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Madison, WI 53706
Phone: (608) 262-1413
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Email: pfrischmann@bus.wisc.edu

Members:

Nell Adkins, University of Houston
Christine Bauman, University of Wisconsin-Milwaukee
Greg Geisler, Georgia State University
Roger Graham, Georgia State University
Charlene Henderson, LSU
Diane Riordan, James Madison
Pete Salzarulo, Miami University-Ohio
Philip Siegel, Long Island University
Mark Solomon, Walsh College

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-93 in conjunction with the Awards Committee).
2. Solicit nominations of published research from ATA members by placing a notice in the Fall 1998 *ATA Newsletter* (at least one author must be an ATA member) and any other appropriate means.
3. Select the winner(s) and notify 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 1999 ATA Annual Program luncheon.

Accreditation and Curriculum Issues

Chair:

Marsha Puro
Department of Accounting
Campus Box 1104
Southern Illinois University at Edwardsville
Edwardsville, IL 62026
Phone: (618) 650-2692
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Members:

Tim Fogarty, Long Island University
Terri Gutierrez, Northern Colorado University

Russell Hardin, Pittsburg State University
Dianne Jackson, University of Texas at San Antonio
John Leavins, Houston-Downtown
Ed Milam, Mississippi State University
Kathryn Pednell, University of Ottawa
James Smith, College of William and Mary
Caroline Strobel, University of South Carolina

Charge:

1. Select a common tax course (Tax I, Tax II, Corporations, etc.)
2. Develop a database on disk of course syllabi for that course.
3. Organize and coordinate a syllabi exchange at the 1999 Midyear Meeting.
4. Work with the AICPA Tax Education Subcommittee on course content recommendations.
5. Work with the Midyear Meeting Planning Committee to ensure that at least one session related to curriculum issues is offered at the 1999 Meeting.
6. Address accreditation and curriculum issues as they arise.

Annual Meeting Program

Chair:

Roby Sawyers
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Members:

Dave Stewart (Vice chair), Brigham Young University
Terry Crain, University of Oklahoma
Ronald Flinn, Creighton University
Rick Hatfield, Drexel University
David Hulse, University of Kentucky
Richard Powell, Pepper-Los Angeles University
Kathleen Sinning, Western Michigan University
Kim Key, UNC-Wilmington
Nancy Nichols, James Madison University
Jim Trebby, Marquette University
Robert Walsh, Marist College

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 1999 Annual Program.
4. Select papers, speakers, moderators and discussants for the 1999 Annual Program.
5. Arrange all program details, including time and room assignments, video and audio equipment, luncheon

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Committees...

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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 1999 ATA Annual Meeting Blue Book at the 1999 Annual Meeting.

Awards

Chair:

Jack Kramer
Fisher School of Accounting
University of Florida
PO Box 117166
Gainesville, FL 32611
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Email: jkramer@dale.cba.ufl.edu

Members:

Sally Jones, University of Virginia (1999)
Anna Fowler, University of Texas at Austin (2000)
Allen Ford, University of Kansas (2000)
Debra Hill, University of Texas at Arlington (2001)
Fred Streuling, Brigham Young University (2001)

Charge:

1. Review the ATA Awards Committee Manual as it relates to Awards Committee procedures and the criteria for the subject awards.
2. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Service Award by placing a notice in the Fall 1998 *ATA Newsletter* and any other method that the Committee deems appropriate. Prior year nominations should be reviewed to determine if they merit continued consideration.
3. Select the award recipients, if any, and notify the ATA President.
4. Arrange for the awards and presentation of the awards by the committee chair at the 1999 ATA Annual Program luncheon.
5. Update the ATA Awards Committee Manual and pass it on to the next committee.

NOTE: There is no requirement that either of the above awards be made every year. However, the decision not to make an award in a given year basically constitutes a decision by the current committee that none of the nominated/considered parties is currently qualified for the subject award. Such a decision should not be made lightly and is not binding on future committees. The Committee may impose additional criteria beyond those specified in selecting a single winner from a group of qualified candidates. However, such additional criteria should not be used to determine qualifications for the awards.

Computer Resources

Chair:

Scott Yetmar
School of Accounting

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Ron Tidd, Michigan Tech University
Marguerite Hutton, Western Washington University
Frank Messina, University of Alabama at Birmingham
Cheryl Metrejean, University of Mississippi
Diane Schramke (Student)
Susan Stiner, Villanova
Don Tripper, Lehigh University
Will Yancey, Texas Christian University

Charge:

1. Assist the ATA Webmaster in the maintenance and expansion of the ATA Home Page.
2. Help ATA members to compete successfully for technology related grants. Publicize information on funded grant proposals in the *ATA Newsletter*.
3. Publicize innovative uses of the computer and the Internet for classroom use through articles in the *ATA Newsletter* and other appropriate media.
4. Assist JATA software editor in obtaining software reviews.
5. Work with the Midyear Meeting Committee on technical sessions involving computer applications.

Concerns of New Faculty

Chair:

Hughlene Burton
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Ken Fowler, Mankato State University
Kathy Krawczyk, North Carolina State University
Donald Morris, Eastern New Mexico State University
Jeff Paterson, Florida State University
Margaret Reed, University of Cincinnati
Tim Rupert, Northeastern University
Deborah Thomas, University of Arkansas
Connie Weaver, University of Wisconsin

Charge:

1. Consider ways in which the ATA can become more attractive to new tax faculty members and work on implementing them.
2. Identify new members to the ATA and encourage them to attend the Midyear Meeting by way of a personal letter.
3. Investigate whether a Working Paper listing can be developed for the ATA Homepage.
4. Welcome and introduce new faculty attending the Midyear Meeting at the opening luncheon. Arrange a

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Committees...

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breakfast for new faculty at the Midyear Meeting. Consider including doctoral students in the breakfast invitation.

5. Work with the Membership Committee to identify new tax faculty listed in the Hasselback directory who do not belong to the ATA, and send them a personal letter inviting them to join (include membership forms).
6. Work with the Teaching Resources Committee to encourage new faculty to more fully use the Teaching Consultants program.
7. Send letters to tax doctoral students and encourage them to attend the Midyear Meeting and join the ATA.

External Relations

The External Relations Committee particularly welcomes inquiries from private and governmental organizations that are interested in research collaborations with ATA members. Please email Lil Mills below for more information.

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Ken Orbach, Florida Atlantic University
Jack Robison, Cal Poly State University (St. Luis Obispo)
Harvey Iglarsh, Georgetown University
William Raabe, Samford University
Gim Seow, University of Connecticut
John Tripp, University of Denver
Jim Young, George Mason University

Charge:

1. Identify IRS, Treasury, Congressional officials and others who would be interested in ATA members' research.
2. Determine an appropriate method for communicating ATA members' research to interested parties.
3. Contact IRS and Treasury officials to identify research topics that would be beneficial for ATA members to pursue.
4. Make the ATA members aware of any research conferences that ATA members could attend.
5. Communicate with the IRS and Treasury to determine if there are projects of mutual interest that can be coordinated between the two committees.
6. Determine whether there are projects that are of mutual interest between the ATA and other organizations (ABA, AICPA, etc.) and work on any identified projects.

Graduate Tax Education

Chair:

Janet Tillinger

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Members:

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Charles Bullock, University of Texas
Art Cassill, University of North Carolina at Greensboro
Dan Dhaliwal, University of Arizona
Seth Hammer, Towson University
Phil Harmelink, University of New Orleans
Bill Kulsrud, Indiana University
Ernest Larkins, Georgia State University
Ed Schnee, University of Alabama
Janet Trewin, Drexel University

Charge:

1. Work with the AICPA Tax Division to determine what synergies can be developed between the Tax Division's Tax Education Subcommittee and the ATA. (Dick Weber is the current liaison from the Subcommittee to the ATA and Ellen Cook is on the Subcommittee.)
2. Consider developing a database of graduate tax syllabi (corporate, estate and gift, international, research, flow-through entities) and an appropriate means of distribution (disk, Web page, etc.) to interested ATA members.
3. Consider organizing an exchange of syllabi for (selected?) graduate tax courses at the 1999 Midyear Meeting.
4. Gather data about the assessment of student learning outcomes in graduate tax programs and determine the appropriate means of distribution for the information to interested ATA members.

JATA Conference

Call for Papers: 1999 JATA Conference
Preliminary Announcement: 2000 JATA Conference

Chair:

Terry Shevlin
Department of Accounting, DJ-10
University of Washington
Box 353200
Seattle, WA 98195
Phone: (206) 543-7223
Fax: (206) 685-9392
Email: shevlin@u.washington.edu

Members:

Tammy (TJ) Atwood, University of Missouri-Columbia
Fran Ayres, University of Oklahoma
Bryan Cloyd, University of Texas
Andy Cuccia, University of Illinois
Merle Erickson, University of Chicago
Lil Mills, University of Arizona

Charge:

1. Coordinate the JATA Conference activities with the Mid-year Program Committee.
2. Solicit and select papers for the 1999 JATA Conference.

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Committees...

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3. Select discussants for the selected papers.
4. Consult with the JATA Editor-Elect on selecting a topic for the 2000 JATA Conference

Membership

Chair:

Jack Fay
Department of Accounting
College of Business
Pittsburg State University
Pittsburg, KS 66762
Phone: (316) 235-4567
Fax: (316) 235-4558
Email: jfay@pittstate.edu

Members:

Marlene Plumlee, Utah University
Elizabeth Plummer, Southern Methodist University
Raymond Wacker, Southern Illinois University
Tony Wilson, Delta State University

Charge:

1. Identify target groups with potential ATA members and provide materials about membership to such groups. Groups to consider include:
 - a. Graduate students with an interest in taxation;
 - b. Individuals teaching tax courses (including CPE courses and at two-year colleges);
 - c. Members of other tax organizations (e.g., National Tax Association);
 - d. CPA practitioners specializing in taxation or in recruitment.
2. Ensure that membership information is available for display and distribution at the AAA Annual Meeting and regional meetings and on the ATA Webpage. Coordinate this activity with the AAA Annual Program Committee and the Committee on AAA Regional Programs.
3. Alert accounting department chairs that the ATA has a Webpage site for posting tax faculty positions and encourage them to send such information to the ATA Webmaster.

Midyear Meeting Program

Chair:

Daniel Murphy
Department of Accounting
University of Tennessee
916 Volunteer Boulevard
Knoxville, TN 37996-0560
Phone: (423) 974-2551
Fax: (423) 974-4631
Email: dmurphy@utk.edu

Members:

Andy Cuccia, University of Illinois
Shirley Dennis-Escoffier, University of Miami (FL)
Carol Fischer, St. Bonaventure University
Mark Higgins, University of Rhode Island
Doug IZard, KPMG Peat Marwick

Stu Karlinsky, San Jose State University
Kay Newberry, University of Arizona
Yvonne Stewart, Wake Forest University
Lorraine Wright, North Carolina State University

Charge:

1. Plan the 1999 Midyear Meeting, including session topics and speakers around the theme set by the President-Elect and Vice President-Elect, and schedule rooms, meals and breaks.
2. Arrange for a luncheon speaker and an appropriate gift or honorarium.
3. Handle registration and all on-site activities.
4. Promote the meeting with a handout at the 1998 Annual Meeting, and through the *Newsletter*, ATA Webpage, direct mailing and any other appropriate means.
5. Secure evaluations of meeting components (program, speakers, food, hotel, etc.) and preferences for future meeting locations from attendees. Forward summary site data to the ATA Vice President and the two past Vice Presidents for site selection of the 2001 Midyear Meeting. Forward all summary data to the President Elect and Vice President-Elect for use in planning the 2000 Midyear Meeting.
6. Assist the President-Elect and Vice-President-Elect in preliminary planning for the 2000 Midyear Meeting.

Multi-State Tax Policy

Chair:

Sanjay Gupta
School Accountancy and Information Systems
CI Business Box 873606
Arizona State University
Tempe, AZ 85287
Phone: (602) 965-6618
Fax: (602) 965-8392
Email: sanjay.gupta@asu.edu

Members:

Susan Anderson, University North Carolina at Greensboro
Natwar Gandhi, Government of the District of Columbia
Jerald Gober, Lenior-Rhyne College
Leonard Goodman, Rutgers, N-Br
Bill Raabe, Samford University
Mike Schadewald, University of Wisconsin-Milwaukee
Brian Spilker, Brigham Young University
Ralph Tower, Wake Forest

Charge:

1. Discuss with the Tax Policy Research Oversight Committee, whether this committee should be under their oversight.
2. Complete the compilation and dissemination of multi-state course information started by the preceding committee.
3. Encourage technical and policy research in multi-state taxation.
4. Assess the need for the continuing existence of this committee.

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