



American Taxation Association

Volume 43, No. 2 Spring 1998

Brian R. Greenstein, Editor

PRESIDENT'S LETTER

As I write this letter, the ATA Midyear Meeting is less than three weeks away and promises to be both fun and beneficial. The meeting will begin on Friday with concurrent sessions: the JATA research conference with its theme of Multi-Jurisdictional Tax Issues and a KPMG presentation on the implications of the 1997 Tax Act. Saturday continues with numerous sessions that will benefit both our research and teaching skills. Our luncheon speaker, Joe Reinkemeier, will talk about FASB No. 109 and the tax and financial accounting challenges it entails.

The Graduate Tax Committee has prepared a session about assessing both curriculums and students which promises to be insightful, and the Multi-State Tax Committee is coordinating a session that deals with the research and teaching opportunities in this area of tax which is such a growing part of tax practice. For the first time, the New Faculty Concerns Committee is arranging a breakfast for the new faculty at the Midyear meeting so that they can begin to get to know each other. Fran Ayres, the ATA vice president, has done a magnificent job of planning and coordinating this entire meeting. ATA owes her a tremendous thank you.

Dan Murphy, the ATA's vice president-elect has already started planning the 1999 Midyear Meeting. Based on the ATA members' preferences, the 1999 Midyear meeting will take place in San Francisco at the Hyatt on Fisherman's Wharf February 19-20, 1999. Other ATA committees are also making real strides. You have received a copy of the survey prepared by the Strategic Planning Committee to find out what you, the ATA members, want this organization to be doing as we emerge into



Sandra Kramer, ATA President

the next millenium. That committee is compiling the survey results and will use those results to suggest changes and new initiatives for our organization.

The Teaching Resources Committee has a first draft of a proposal for an ATA monograph on the subject of teaching tax. Many of you

have submitted ideas for chapters in the monograph and progress is being made toward bringing that proposal to the trustees. Ellen Cook and the regional ATA planning committees have put a great deal of effort into the ATA sessions at regional meetings. Two programs developed with the assistance of the ATA promise to be especially interesting. The ATA is coordinating a CPE session for the Southwest Region—"Millennium Magic: Leverage your Research Productivity and Teaching Effectiveness with Technology," and a panel for the Northeast Region on education subsidies in the Internal Revenue Code. Our policy subcommittees have stayed busy this year commenting on legislation and regulations.

Plans for our annual meeting are now well underway. The annual program committee reports that 46 tax papers were submitted for consideration to be part of the AAA program.

(Continued on page 3)

1998-1999 COMMITTEE APPOINTMENTS

The annual form requesting information on your interest in ATA committees is included on pages 5-6 of this newsletter. Committees are the backbone of the ATA. They are where the work of the organization gets done. Your participation in these committees is important, so please think

through where you would be most interested in serving. If you have not already filled out another version of this form, please fill this one out immediately. I will get the committee assignments out as soon as possible.

Dick Weber
ATA president-elect

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EDITORIAL POLICY AND CALL FOR PAPERS

Advances in Taxation (AIT) is a refereed academic tax journal published annually by JAI Press Inc. Academic articles on any aspect of federal, state, local or international taxation will be considered. These include, but are not limited to, compliance, computer usage, education, law, planning and policy. Interdisciplinary research involving economics, finance or other areas also is encouraged. Acceptable research methods include any analytical, behavioral, descriptive, legal, quantitative, survey or theoretical approach appropriate to the project.

Manuscripts should be readable, relevant and reliable. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to problems inherent in the system of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. Sound research design and execution are critical for empirical studies. Reasonable assumptions and logical development are essential for theoretical manuscripts.

AIT welcomes comments from readers.

Editorial correspondence pertaining to manuscripts should be forwarded to:

Professor Thomas M. Porcano
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Richard T. Farmer School
of Business Administration
Miami University
Oxford, OH 45056
Phone: (513) 529-6221
Fax: (513) 529-4740
Email: porcantm@muohio.edu

Three copies of a manuscript along with copies of any instruments (e.g., surveys) and a \$30.00 check made payable to *Advances in Taxation* should be submitted.

See Editorial Policy and Manuscript Form Guidelines in a recent *AIT* volume for additional information regarding manuscript submissions.

NEWSLETTER DEADLINES

The deadlines for submitting information to the *ATA Newsletter* are as follows: **Summer 1998 Issue—April 20, 1998** and **Fall 1998 Issue—August 24, 1998**. Please send information to:

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

CALL FOR PAPERS

1999 *Journal of the American Taxation Association Conference*

The fifth *Journal of the American Taxation Association Conference* will be held in conjunction with the Association's Midyear Meeting in February 1999. Unlike the prior four conferences, the fifth conference is not restricted to a particular tax topic. However, tax has to be a major focus of the paper. Examination of past issues of *JATA* will provide information about the types of tax topics *JATA* publishes. Additionally, see the Editorial Policy statement that can be found at the back of any recent issue of *JATA*. All research methodologies will be considered (including analytical, archival, behavioral and experimental).

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 Terry Shevlin
Editor, *JATA*
Department of Accounting
University of Washington
Box 353200
Seattle, WA 98195-3200

Four copies conforming to *JATA's* published preparation and style guidelines should be submitted along with the submission fee of \$25. Please indicate in the submission letter that the paper is submitted for the Conference. To be considered, papers must be received no later than October 1, 1998.

Please share this announcement with any of your colleagues who may be interested.

GET CONNECTED

Visit the ATA Teaching Consultants Program on the web at:
<http://omer.actg.uic.8001/tcp/atatcp.html#BasicAM>

The ATA Teaching Consultants Program provides a variety of assistance to tax accounting educators. Volunteers to this program offer to:

- Share syllabi, exams, case studies and other pedagogical materials
- Answer technical questions
- Consult on text and supplements
- Help with electronic tax research

Course assistance includes:

- Undergraduate Tax-First Course
- Undergraduate Tax-Advanced Course
- Basic Undergraduate Introductory Tax-Accounting Majors
- Basic Undergraduate Tax-Non-Accounting Majors
- Scholes & Wolfson
- Corporate Tax
- Estate and Gift Taxation
- Family Tax Planning
- International Tax
- Partnerships and S Corporations
- Personal Financial Planning
- Taxation for Business Entities
- Tax Research

ARTHUR ANDERSEN SETS THE STAGE FOR SEVENTH ANNUAL TAX CHALLENGE™ COMPETITION

Nine colleges and universities from across the country will play host to the Seventh Annual Arthur Andersen Tax Challenge™ Regional Competition on Oct. 23-24. Tax Challenge™ is the country's only annual, nationwide collegiate 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. The top ten teams from both the graduate and undergraduate divisions advance to the national competition Nov. 20-22 at the Arthur Andersen Center for Professional Education in St. Charles, Illinois. These finalist teams will compete for scholarship awards provided by the Andersen Foundation. All donations are made to a school's designated scholarship fund as follows:

	Graduate Division	Undergraduate Division
First Place:	\$20,000	\$20,000
Second Place:	\$10,000	\$10,000
Third Place:	\$5,000	\$5,000
National Finalists:	\$1,500	\$1,500

The top ten regional competition teams in each division who do not qualify for the national competition are awarded regional Honorable Mention scholarships in the amount of \$500.

For more information on the Arthur Andersen Tax Challenge™, visit the home page on the Arthur Andersen web site at http://www.arthurandersen.com/Tax_Challenge/index.htm, or contact Cheryl Chaddock at (630) 444-5211; Fax: (630) 584-5581; Email: cheryl.f.chaddock@arthurandersen.com.

SCHEDULE 1998 AAA ANNUAL AND REGIONAL MEETINGS

Annual Meeting

August 16-19
New Orleans, Louisiana

Executive Committee Meeting

March 20 and 22
Atlanta, Georgia

Council Meeting

March 21
Atlanta, Georgia

1998 Regional Meetings

Mid-Atlantic

March 26-28
Parsippany, New Jersey

Midwest

April 2-4,
St. Louis, Missouri

Northeast

April 23-25
Manchester, New Hampshire

Ohio

March 13-14
Columbus, Ohio

Southeast

April 16-18
Winston-Salem, North Carolina

Southwest

March 4-7
Dallas, Texas

Western

April 30-May 2
Seattle, Washington

President's Message

(Continued from page 1)

With that many papers to choose from, the tax sessions for that meeting should be great.

The ATA continues to make efforts to grow by serving the needs of all its members. Please fill out the 1998-1999 Committee Appointment Request form included in this newsletter (on page 5) and get involved with your organization. If you haven't visited our web page recently, you will enjoy seeing the new features. The working paper exchange is now part of our web site. You can find our page at <http://omer.actg.uic.edu:8001/ata.html>.

If you have suggestions about our organization, please share them with me. My email address is: skramer@dale.cba.ufl.edu.

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AMERICAN TAXATION ASSOCIATION

**1998-99 Committee
Appointment Request**

Name _____

Address _____

Summer Address _____

Phone _____ Summer Phone _____

Email Address _____ Date of Change _____

1. Do you expect to attend AAA Annual Meeting in New Orleans? Yes ____ No ____

I hope that most committee members can attend the national meeting and a committee meeting there; attendance is not, however, a prerequisite for appointment to a committee.

2. Do you expect to attend ATA Midyear Meeting in San Francisco? Yes ____ No ____

3. Please list any ATA committees on which you have served in the last five years.

4. What AAA Region are you in? _____

5. Which AAA regional meetings do you expect to attend in 1999? _____

6. Your suggestions for ATA activities, committees and/or priorities: _____

(Continued on page 6)

Committee Appointment Request form

(Continued from page 5)

7. For each of the committees listed below, indicate your degree of interest in serving by using the key. Leave a blank space for those committees on which you have no interest in serving.

1. *Strongly interested* 2. *Interested* 3. *Mildly interested*

Also, for those committees that you indicated a "1" (strongly interested) or a "2" (interested), please rank your preferences ("1" equal highest) in the blank provided.

Committee	Degree of Interest	Rank
A. ATA/AA Teaching Innovations Award	_____	_____
B. ATA/PW Doctoral Dissertation Award	_____	_____
C. ATA Graduate Tax Education	_____	_____
D. ATA Tax Manuscript Award	_____	_____
E. Accreditation and Curriculum Issues	_____	_____
F. Annual Meeting Program	_____	_____
G. Complexity Reduction	_____	_____
H. Computer Resources	_____	_____
I. Concerns of New Tax Faculty	_____	_____
J. Corporate Tax Policy	_____	_____
K. Family Tax Policy	_____	_____
L. Flow-Through Entities Policy	_____	_____
M. International Tax Policy	_____	_____
N. Multi State Tax Policy	_____	_____
O. Membership	_____	_____
P. Midyear Meeting Program	_____	_____
Q. Nominations	_____	_____
R. Regional Programs	_____	_____
S. Relations with the IRS and Treasury	_____	_____
T. Research Resources and Methodologies	_____	_____
U. Tax Accounting Policy	_____	_____
V. Tax Policy Research Oversight	_____	_____
W. Teaching Resources Task Force	_____	_____
X. 25th Anniversary Committee	_____	_____

Thank you for your willingness to participate. Please return this form by **March 1, 1998*** to:

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* If the newsletter arrives after March 1, 1998, please return this form within one week of receiving your newsletter. This resumes that you have not filled out another version of this form earlier.

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