

# American Taxation Association

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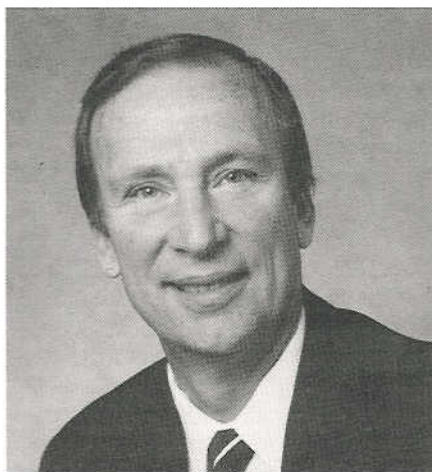
Brian R. Greenstein, Editor

## PRESIDENT'S LETTER

Someone must have told the weatherperson that I was going to write my letter for the spring newsletter today—it is forecasted to be 50 degrees today (in December, in Michigan!). The timing involved with this letter is very strange. I write it well in advance of the Midyear Meeting and you receive it after the meeting. So in the next newsletter, I will comment on the events at this year's meeting. The new system we have for planning and staging the Midyear Meetings appears to be working very well. Dan Murphy, our current Vice President is now putting the finishing touches on the 1999 Midyear Meeting Program, while Anne Christensen, the Vice President-Elect, has already lined up a hotel (in Orlando) for the 2000 Midyear Meeting and has started on developing the 2000 program.

Based on the advance program and my conversations with Dan, I am certain that the 1999 Midyear Meeting will be (was) another success. I want to thank Dan and his committee for the effort they have put into assuring a first-rate program. I am also certain that the 2000 Midyear Meeting will be equally successful (no Y2K bugs here!).

Meanwhile, I hope you have all noticed the continuing move to electronic communication in the Association. At this point, we have recently done two electronic surveys of the membership. One relating to the site of future Midyear Meetings and the other related to computer usage. The reasons for using this form of survey are fairly obvious. It is cheaper than using the mail, turnaround is faster, and the resulting data are in a form suitable for analysis without further work by the people collecting it. In addition, there have been several electronic



Richard P. Weber, ATA President

mailings to the membership on issues that needed immediate attention. Thus, these mailings share both the cost and speed advantages of the electronic surveys. We are able to use these methods because of the efforts of Dennis Schmidt, our new Webmaster and support given to him by the AAA Sarasota office. I expect that our reliance on these methods will only increase. However, for them to be effective, we need to have current email addresses for the membership. If you have not been receiving notifications by email, please send an email to Sarasota (aaahq@packet.net) with your correct or preferred address so the system will work for you. Also, when you change email addresses, please let Sarasota know about the change.

On the subject of electronic media, I would like to encourage you all to regularly visit both the ATA <<http://www.uni.edu/ata/>> and AAA <<http://www.rutgers.edu/Accounting/raw/aaa/>> web pages. Dennis Schmidt has taken the page that he inherited, reformatted it and added

a lot of useful features in cooperation with individual members and committees. Obviously, it is the place to find information on the ATA and its activities, but also there is information that could be useful in your teaching and/or your research. So if you have not been to the site recently, check it out and revisit it periodically. Similarly, the AAA has put a lot of effort into its web pages over the last year and has the resources to keep it more up to date. In particular, the Faculty Development section may be of interest to you in the areas of teaching and research.

At this time, Bob Gardner's Committee Appointment Request Form should have reached you by web page, by snail mail, in this newsletter and perhaps by other routes. Please respond as quickly as possible; I guarantee you that Bob will appreciate it. I would also like to encourage anyone who is interested in the Regional Programs Committee to be sure to make that interest known. That committee requires a large number of members with a lot of geographic diversity. As a result, many volunteers are needed.

Finally, I would like to note the retirement this fall of Jim Wheeler, who is now on the island of Oahu far from the coming Ann Arbor winter. For those of you who don't know, Jim is a former ATA President and was for many years an extremely active member. He is still serving on committees. Jim was my mentor and is my good friend, and I hope you will all join me in saying aloha to him and his wife Robin. With that I say aloha to you, too, and go to work on what will be my first electronically filed tax return. I'm not sure how I feel about signing it with a number, but I guess that's progress!

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# BOARD OF TRUSTEES MEETING MINUTES

## AUGUST 16, 1998

Vice President Fran Ayres called the meeting to order at 1:33PM. A motion was received, seconded and approved to accept the minutes of the February 1998 meeting of the Board of Trustees.

Treasurer Bob Gardner presented the annual financial statement. Bob noted that revenues this year appear overstated because the Midyear Meeting funding contributions from KPMG had been doubled up; two contribution checks were received this year and none were received in the prior year. Once again, Bob expressed concern that the current membership of the ATA may be dropping slightly. A motion was made, seconded and approved to accept the treasurer's report.

President-Elect Dick Weber discussed the proposed budget of \$73,000 for the coming year. Dick noted that the midyear conference is assumed to break even, after considering the contribution from KPMG. The budget authorizes \$2,000 for reimbursing the administrative costs of the *JATA* Editor's university. Similarly, \$1,000 was authorized to reimburse the administrative costs of the President's university. A motion was made, seconded and approved to adopt the proposed budget for the forthcoming year.

Dick Weber then discussed the AAA's new tax and subsidy programs with regard to the AAA sections. First, interest is to be paid by the AAA to the ATA and other AAA sections on section money that is held by the AAA. Second, the cost of journals is to be borne by the sections that publish such journals. Third, \$500 of costs for ATA members to attend AAA Council Meetings, costs that previously were paid by the AAA, must now be incurred by the ATA. It was noted that the AAA will be providing meeting planning services at no cost to the ATA. Dick summarized that the

ATA will be better off financially under the new AAA approach.

Fran Ayres, Vice President, presented the trustees with a written summary of information about the February Midyear Meeting in Atlanta. Bob Gardner suggested that the fee for the *JATA* Conference and the late registration fee be different amounts, to reduce confusion for both members and for the Treasurer.

Dan Murphy, Vice-President-Elect, discussed plans for the Midyear Meeting to be held in San Francisco on February 19-20, 1999. Dan discussed plans for publisher exhibits, with two currently planned and two more that could be added. Dan intends to charge \$500 to each publisher for the right to display its respective books and software at the conference.

Anne Christensen, incoming Vice-President-Elect, has investigated Orlando as a possible site for the 2000 Midyear Meeting. The trustees discussed the location and Denver was suggested as a backup, in case arrangements cannot be found in Orlando. A motion was made, seconded and adopted to select Orlando as the first choice and Denver as the second choice for the meeting to be held in February 2000. Anne is considering the possibility of a meeting on February 11-12.

Fred Streuling, Chair of the Membership Committee, presented the results of the recent membership survey. Dick Weber asked Fred Streuling and Andy Cuccia (who is also on the committee) to make recommendations to the trustees based on the results. Based on the evidence presented, trustees discussed the possibility of the ATA supporting a new legal-interest journal to be published electronically on the Internet.

Jan Meade reported as Chair of the Teaching Resources Committee. Jan discussed her committee's ef-

forts toward two charges. First, the committee worked toward promoting the efforts of the teaching consultants program that is on the web. Second, her committee determined that a teaching-related monograph is necessary and would be useful to the members of the ATA. Her committee designed a monograph and has contacted a number of authors for their participation. Although most or all of the information will be available on the web, Jan noted that a hard copy version is still being planned. Approximately \$15,000 will be needed to produce the final product and a sponsor has not yet been found. A motion was made, seconded and approved to go forward with the monograph, contingent on funding. Dick Weber and Bob Gardner agreed to begin seeking funding for the monograph.

Sanjay Gupta reported as Chair of the Publications Committee. Sanjay noted that Fran Ayres has been nominated as Editor-Elect of *JATA*, effective at the end of June 1999. Dennis Schmidt has accepted his nomination as Webmaster of the ATA home page and has already begun his duties in that role. It was noted that ATA committee reports are to be sent by email to the trustees. Unless the Webmaster is notified otherwise, all reports will be posted on the web site immediately following each trustee meeting. In accordance with a prior decision of the trustees, Sanjay's committee has generated a list of ATA dissertation and manuscript award winners, a list that is to be published in each issue of *JATA*.

Fran distributed and reviewed the *JATA* "Editor's Report" and noted that submissions to the journal are down slightly, but that the journal is generally in fine condition.

The meeting was adjourned at 4:44PM.

# AAA MEETING SCHEDULE FOR 1999

## AAA Annual Meeting

1999 San Diego, California  
August 15-18

## 1999 AAA Regional and Section Meetings

Southwest Region  
March 10-13, 1999—Houston, Texas  
Mid-Atlantic Region  
March 25-27, 1999—Harrisburg, Pennsylvania  
Southeast Region  
April 8-10, 1999—Atlanta, Georgia

Ohio Region  
April 15-17, 1999—Cuyahoga Falls, Ohio  
Midwest Region  
April 22-24, 1999—Minneapolis, Minnesota  
Northeast Region  
April 22-24, 1999—Rochester, New York  
Western Region  
April 29-May 1, 1999—Costa Mesa, California  
Corporate Accounting Policy Seminar  
September 16-19, 1999—New Orleans, Louisiana  
Accounting Behavior and Organizations (ABO)  
October 8-9, 1999—Costa Mesa, California

## ATA OFFICERS AND TRUSTEES



ATA Officers and Trustees are (left to right) Edmund Outslay, Michigan State University, trustee; Mark Higgins, University of Rhode Island, secretary; Daniel P. Murphy, University of Tennessee, vice president; Shirley Dennis-Escoffier, University of Miami, treasurer; Richard P. Weber, Michigan State University, president; Anne Christensen, Portland State University, vice president-elect; Frances L. Ayres, University of Oklahoma, former vice president; Robert L. Gardner, Brigham Young University, president-elect. Not pictured are Trustees Susan E. Anderson, University of North Carolina at Greensboro; Jon S. Davis, University of Illinois at Urbana-Champaign; Amy E. Dunbar, University of Connecticut; Howard S. Engle, Arthur Andersen LLP; Beth Kern, Indiana University South Bend; Sandra S. Kramer, University of Florida; and John R. Robinson, University of Texas at Austin.

## NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA newsletter are as follow: **Summer 1999 Issue: April 27, 1998** and **Fall 1999 Issue: August 27, 1999**. 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: (973) 761-9428  
Fax: (610) 539-1026  
Email: greensbr@shu.edu

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 a hard copy of your announcement as well as a disk copy to the above address. Alternatively, submissions may be emailed to greensbr@shu.edu.

# 1999-2000 COMMITTEE APPOINTMENTS

The annual form requesting information on your interest in ATA committees is included in this newsletter. Committees are the backbone of the ATA. The committees are the forums 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. This form is available on the ATA web site (<http://www.uni.edu/ata/appointments.html>), and we prefer that you respond there. However, if more convenient, feel free to fill out this form and mail to the address below. Please respond as soon as possible. I will get the committee assignments out as quickly as I can. Robert Gardner, ATA President-Elect.

## AMERICAN TAXATION ASSOCIATION 1999-2000 Committee Appointment Request

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Summer Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Phone \_\_\_\_\_ Summer Phone \_\_\_\_\_

Email Address \_\_\_\_\_ Date of Change \_\_\_\_\_

1. Do you expect to attend the 1999 AAA National Meeting in San Diego? Yes \_\_\_\_\_ No \_\_\_\_\_  
I hope that most committee members can attend the national meeting and a committee meeting there. However, attendance is not a prerequisite for appointment to a committee.

2. Do you expect to attend the 2000 ATA Midyear Meeting in Orlando? Yes \_\_\_\_\_ No \_\_\_\_\_

3. Are you a CPA? Yes \_\_\_\_\_ No \_\_\_\_\_

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

5. What AAA Region are you in? \_\_\_\_\_

6. Which AAA Regional meetings do you expect to attend in 2000? \_\_\_\_\_

\_\_\_\_\_

7. Please list your suggestions for ATA activities, committees and/or priorities: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

*(Attach an additional page if necessary)*

*(Continued on page 5)*

**1999-2000 COMMITTEE APPOINTMENTS**

(Continued from page 4)

8. For each of the committees listed below, indicate your degree of interest in serving by using the following key. Leave a blank space if you have no interest in serving on a particular committee.

1— *Strongly interested*

2— *Interested*

3— *Mildly interested*

Also, for the committees for which you indicate a "1" (strongly interested) or a "2" (interested), please rank your preferences (1 equals highest rank) in the blank provided.

<u>Committee</u>	<u>Degree of Interest</u>	<u>Rank</u>
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. Technology Resources	_____	_____
H. Concerns of New Tax Faculty	_____	_____
I. Membership	_____	_____
J. Midyear Meeting Program	_____	_____
K. Nominations	_____	_____
L. Regional Programs	_____	_____
M. Relations with the IRS and Treasury	_____	_____
N. Research Resources and Methodologies	_____	_____
O. Tax Policy Oversight	_____	_____
Corporate Tax Policy	_____	_____
Family Tax Policy	_____	_____
Flow-Through Entities Policy	_____	_____
International Tax Policy	_____	_____
Multistate Tax Policy	_____	_____
Accounting Methods and Periods	_____	_____
Complexity Reduction	_____	_____
P. Teaching Resources	_____	_____

Thank you for your willingness to participate. Please return this form by **March 1, 1999\*** to:

Robert L. Gardner  
ATA Committee Assignments  
School of Accountancy and Information Systems  
Brigham Young University  
Provo, UT 84602

\* If the newsletter isn't issued until after 3/1/99, please return this form within one week of receiving your newsletter. This presumes that you have not filled out another version of this form earlier.