

American Taxation Association

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Caroline Strobel, Editor
University of South Carolina

A CONFERENCE ON TAX RESEARCH

Following the announcement of the "Arthur Young Research Program" and the "Arthur Young Tax Research Data Base" at the annual convention in New Orleans several ATA members suggested having a small group of researchers discuss the data base and how it might be used in tax research. As a result of this suggestion approximately 75 professors from around the country attended a conference on tax research held at the Graduate School of Business of The University of Michigan (GSBA) on November 17 & 18, 1983.

Ms. Lillian Dorsey, Assistant Director of the Statistics of Income (SOI) Division of the IRS, and Richard Thompson and Charles Hicks, SOI staff members, made a presentation on the content and development of the data base. Charles Kinney, director of computing services of GSBA, Charles Hicks, on leave from SOI to GSBA, and Chris Westland, a Ph.D. student at GSBA, discussed the operation of the data base. Grant Clowery, assistant professor of accounting GSBA, moderated both of these presentations.

From the session on the content and development of the data base we learned that SOI is interested in having this data used for tax research but also has serious problems with the confidentiality of tax returns. Thus the alimony deductions and the state tax deductions are going to be shown as averages of ten returns due to the possibility of identifying specific individual taxpayers. Each year's Individual Tax Model File contains approximately 175,000 individual records (tax returns). There are approximately 160 numerical data items plus about 40 pieces of demographic information for each individual return in a given file. From each year's individual tax model file starting with 1979, there is a panel of about 45,000 returns which will "remain the same" from one year's file to another. Over a long period of time the panel will gradually change, but this should allow for some interesting longitudinal studies when enough years of data become available.

In addition to these two sessions, Frank Malanga, Director, IRS Research Division and William Lefbom, chairman of the IRS Committee on the Tax Compliance Measurement Program (TCMP), gave a presentation on the concept and construction of TCMP. The presentation included discussions of compliance and the underground economy. This session was moderated by James D. Smith, of the Survey Research Center of the University of Michigan. Studies in compliance areas would be of interest to the IRS.

The final session gave all participants opportunities to discuss their research plans and to question any of the speakers. James Wheeler, GSBA accounting professor, moderated this session.

Following dinner after the first half day session Albert Mitchell, partner, Arthur Young, discussed the research support program and how it will be implemented. He stressed that there is no need to tie research requests to use of the tax data base. These are separate entities, which may or may not work together depending on the research topic and approach.

As an outcome of the conference the booklet describing file contents has been updated. It is available at the \$5.00 cost. For a copy write to:

Donald H. Skadden
Arthur Young Distinguished Professor of Accounting
Graduate School of Business Administration
University of Michigan
Ann Arbor, MI 48109-1234

As a follow up to the conference there will be a presentation at one of the concurrent sessions at the ATA annual meeting in Toronto.

ANNOUNCEMENT

4th GRADUATE TAX EDUCATION SYMPOSIUM

May 7 & 8, 1984

Austin, Texas

The 4th Graduate Tax Education Symposium will be sponsored by the AICPA and contributing public accounting firms. The Symposium will take place on the campus of the University of Texas at Austin on May 7th and 8th. Issues to be addressed include, among others, Tax Clinics, Computer Applications, Multistate taxation, Problems in Developing and Marketing Graduate Tax programs, Accreditation and the Effect of Post Baccalaureate Requirements.

As in past years, participants will include academicians and CPAs from public accounting and private industry. In addition, in a departure from past Symposiums, a limited amount of space will be available to those academicians and CPAs who would like to attend on a voluntary basis. Such requests will be honored on a first come, first serve basis. A registration fee of \$100.00 will be charged to cover the cost of two lunches, one dinner, and administrative costs. If you are interested in attending this informative Symposium on graduate tax education, we urge you to write to: Tax Symposium — AICPA, 1620 Eye Street, NW, Washington, D.C. 20006 as soon as possible since space is severely limited.

Please enclose your check for one hundred dollars (\$100.00) payable to AICPA.

Barry C. Broden, Chairman
AICPA Task Force
Graduate Tax Education Symposium

NOMINATING COMMITTEE SOLICITS MEMBER RECOMMENDATIONS FOR 1984 OFFICERS

Set forth below is the first part of the charge to the ATA Nominating Committee:

NOMINATING COMMITTEE CHARGE

Solicit nominations for a slate of officers for 1984 by utilizing the ATA Newsletter. For 1984, the following officers need to be elected:

- a. President-Elect
- b. Vice President
- c. Secretary-Treasurer
- d. JATA Editor
- e. Board of Trustees (3)

The Nominating Committee would like members to recommend nominees for the slate of officers that will be put forth for these positions by the Nominating Committee. Members may nominate themselves as well as others for these positions.

NOMINATING COMMITTEE

James E. Wheeler, Chairperson, University of Michigan
Jane O. Burns, Indiana University
Myron S. Lubell, Florida International University
Albert Mitchell, Arthur Young & Company
Lawrence C. Phillips, Texas Tech University

TAX MANUSCRIPT AWARD NOTICE

The ATA's Committee on Tax Manuscript Awards is seeking nominations for the Association's award for significant contributions to tax knowledge by way of a published tax manuscript. Nominated manuscripts may be in the form of books, papers, treatises, etc. bearing a 1981, 1982 or 1983 calendar year publication date. Excluded from award consideration are tax manuscripts which only appear in the proceedings of a professional association or organization. To be eligible for award consideration, award nominations must be in the hands of the Committee's Chairperson no later than April 1, 1984. The members of this year's award committee are:

Professor Anthony Curatola,
Louisiana State University
Professor Robert Halperin,
University of Pennsylvania
Professor Kevin M. Misiewicz,
University of Notre Dame

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1984 ANNUAL MEETING CALL FOR PAPERS

Members who wish to present a paper at the annual convention in Toronto on August 15-19, 1984, are requested to submit their paper for consideration. Papers on tax policy and tax equity issues are especially welcome, but quality papers on other topics will also be considered. The papers should be submitted in three copies, in the same format as for **The Accounting Review**, not to exceed twelve pages, and sent to Robert M. Rosen, Ernst & Whinney, 1225 Connecticut Ave., N.W., Washington, D.C. 20036. The deadline for submitting a paper is March 25, 1984. Papers submitted elsewhere but not published before the meetings are eligible. Each manuscript will be reviewed and the authors notified of the decisions.

The Program Committee encourages members to help make the convention meetings successful by sharing their work with their fellow members.

ATA COMPUTER SEMINAR PLANNED FOR TORONTO

Plan now to attend the ATA's Seminar on Computer Usage in Tax Education and Practice, in conjunction with the AAA's August 1984 convention in Toronto. The seminar is a product of the ATA's Computer Usage Committee, and it is being offered in response to the many requests for such a program that were expressed at the New Orleans convention.

One part of the program is designed for those who have had little or no previous exposure to microcomputers. It will include sessions titled Introduction to the Microcomputer, Introduction to Spreadsheet Programs (including VisiCalc), and Introduction to Tax Software Packages (including MicroTax, and Aardvark's income and estate tax planning programs).

Other sessions are designed for those who have had some experience in working with microcomputers. These include an Introduction to Tax Software Packages, and two sessions on Advanced Spreadsheet Applications (including real estate analysis, alternative minimum tax, and classroom applications).

Look for a registration form in the

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ANNOUNCEMENT

Craig E. Reese, Southwest Texas State University announces that ATA members desiring a copy of the 1982-83 ATA Tax Research Methodology Committee's report should write the AAA at the following address:

American Accounting Association
5717 Bessie Drive
Sarasota, FL 33583

Please clearly indicate the nature of your request to the AAA so that your inquiry is satisfied promptly.

TAX MANUSCRIPT

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Professor Adolph Neidermeyer,
West Virginia University
Professor Barbara Ostrowski,
Virginia Polytechnic Institute
Professor Janis R. Reeder,
University of Delaware
Professor W. Eugene Seago,
Virginia Polytechnic Institute

Please send all nominations to:

Professor W. Eugene Seago
Department of Accounting
College of Business
Virginia Polytechnic Institute
Blacksburg, VA 24061

ATA COMPUTER SEMINAR

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next issue of the Newsletter. The computer seminar will take place on the day before the convention begins. For further information, contact the Committee's chairman, William A. Raabe, University of Wisconsin—Milwaukee, (602) 965-4301.

AMERICAN TAXATION ASSOCIATION

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