

American Taxation Association Newsletter

Taxation Section
American Accounting Association

Volume 9, Winter 1983

Kevin M. Misiewicz, Editor
University of Notre Dame

PRESIDENT'S REMARKS

(1) All Committee and Editorial Board assignments have been made and these and the related committee charges are continued in this newsletter. Unfortunately two members could not accept their assignments to the Research Committee; however, Craig Reese and Ken Orback should be able to complete the Committee's charge.

For those members who would like to be considered for future ATA Committees, please write to Fred Streuling and include some data on your background e.g., a resume and a listing of areas of interest might be of significant help to Fred in forming committees.

(2) Steps have been taken to terminate our Corporate Charter and this should be complete by the time you receive this newsletter.

(3) A publishing company has expressed an interest in acquiring the ATA Journal, this will be discussed at the next Trustees' meeting.

(4) We are searching for a financial partner, a co-sponsor, for the ATA Dissertation Award. I would like any suggestions toward a long-term solution that you might have for this problem. When a co-sponsor is found, we should restructure the Doctoral Dissertation Award Committee to insure the co-sponsor some input in the selection process.

(5) The certification of tax specialists concept will be debated and voted upon at the next trustees' meeting and quite possibly at the August convention of the ATA. It is time to make a final decision on this project.

(6) The Council of the AAA will meet March 17th and 18th in New Orleans. The Council will spend substantial time on the Structure Task Force and the initial report of the Beaver, Horngren and Moonitz committee on the status of sections.

(7) The Annual Program Committee is chaired by Paul Streer and is responsible for developing our annual program. Lowell Dworin, visiting the University of Iowa, is a member of the AAA Annual Program Committee. Between the ATA and the AAA program committees we should have a good convention with a heavy emphasis on equity issues in taxation.

(8) Also I have asked all Past Presidents of ATA to look through their files and to send me any ATA information. I believe it is time to begin a development of the history of the ATA.

(9) In addition, I hope to be able to establish a listing of prior committees and who has served and in what capacity.

(10) Most of the committees I have established have begun their assignments, and it is important for all of us to assist them if called upon.

(11) I have asked that the By-Laws of the ATA be included in this newsletter for information on ATA objectives and to show that they need revision for the removal of our corporate status.

James E. Wheeler

CALL FOR NOMINATIONS

At the 1983 annual business meeting of the ATA in New Orleans, the officers and trustees will be elected for the following year. The positions to be filled are, President-Elect, Vice President, and three members of the Board of Trustees.

The following five members have agreed to serve on the 1982-83 Nomination Committee:

Lawrence C. Phillips (Chairman), Case Western Reserve University, Department of Accountancy, Sears Building, Cleveland, Ohio 44106, 216/368-2154.

N. Allen Ford, University of Kansas, The School of Business, Lawrence, Kansas 66045, 913/864-4500.

Ray Sommerfeld, University of Texas at Austin, College of Business Administration, Department of Accounting, Austin, Texas 78712, 512/471-5216.

Don Skadden, Graduate School of Business Administration, University of Michigan, Ann Arbor, Michigan 48109, 313/764-1362.

Jane O. Burns, Indiana University, Graduate School of Business, P.O. Box 647, Indianapolis, Indiana 46223, 317/264-2446.

Please contact any member of the Nominating Committee with your recommendations of nominees for any of these positions. Feel free to place your name in nomination. A Vita of the nominee should accompany your recommendation.

Nominations should be received by the Committee no later than May 15, 1983 to receive full consideration.

BY-LAWS OF AMERICAN TAXATION ASSOCIATION

ARTICLE I OBJECTIVES

The objectives shall be to promote the dissemination and publication of information on taxation; to promote tax education and research; to encourage cross fertilization and development of tax oriented education between various academic disciplines; and to promote tax research on tax policy, tax proposals and tax legislation.

ARTICLE II MEMBERSHIP

There shall be one class of members.

ARTICLE III DUES

Dues shall be determined by the Board of Trustees with the approval of the membership at any annual business meeting of the Association. Dues shall be payable in advance at the beginning of each fiscal year. Any member ten months in arrears shall be held to be "not in good standing." The fiscal year of the Association shall be September 1 to August 31.

ARTICLE IV DUTIES OF OFFICERS

The officers elected for one-year terms, of the Association and their duties are as follows:

Section 1. President. The President shall be responsible for administering the affairs of the Association, including committee activities, during his term of office. The President of the Association shall act as Chairman of the Board of Trustees. The President shall be responsible for the technical program of the annual meeting. He shall preside at the annual business meeting of the Association. The President shall appoint members to committees, including vacancies on standing committees.

Section 2. President-Elect. The President-Elect shall present his recommendations for committee activities for the ensuing year with related charges and supporting budget to the Board of Trustees at the annual convention at the beginning of his term.

Section 3. Vice-President. In the absence of the President, his duties shall devolve upon the Vice-President. In the absence of the Secretary-Treasurer, the duties of the latter may, in the discretion of the Board of Trustees, devolve upon the Vice-President.

Section 4. Secretary-Treasurer. The Secretary-Treasurer shall attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings in a book to be kept for that purpose; and shall perform like duties for the standing committees when required. He shall give or cause to be given notice of all meetings to the membership and of the Board of Trustees, and shall perform such other duties as may be prescribed by the Board of Trustees under whose supervision he shall be. He shall have charge of all funds of the Association and its disbursement upon direction of the Board of Trustees. He shall keep a record of all monies received and paid out, making a report of same for the Board of Trustees whenever requested to do so.

AMERICAN TAXATION ASSOCIATION 1982-1983

Officers

President - James E. Wheeler
University of Michigan

President-Elect - G. Fred
Streuling, *Brigham Young
University*

Vice President - Robert Rosen
Ernst & Whinney

Secretary-Treasurer -
Sally Jones
University of Texas at Austin

Trustees

Kenneth H. Heller
*University of Georgia
(Term Expires '83)*

J. W. Giese
*North Texas State University
(Term Expires '83)*

David E. Hoffman
*University of North Carolina
(Term Expires '83)*

Bernard B. Goodman
*University of Hartford
(Term Expires '84)*

Sandra S. Kramer
*University of Florida
(Term Expires '84)*

Myron S. Lubell
*Florida International Univ.
(Term Expires '84)*

William L. Raby
*Touche Ross & Co.
(1980-81 President)*

Lawrence Phillips
*Case Western Reserve
(1981-82 President)*

ATA BRIEFS

The Newsletter is always seeking input from members. If you have an item you would like considered for publication, an announcement, etc. please send it to:

Kevin M. Misiewicz
Arthur Young Faculty
Fellow in Taxation
Department of Accountancy
College of Business Admin.
University of Notre Dame
Notre Dame, IN 46556
Or call: (219) 239-7314

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ARTICLE V BOARD OF TRUSTEES

Section 1. The Board of Trustees shall be composed of not less than one but not more than twelve persons of the full age of majority, who shall be elected at the annual meeting for two year terms. The President, President-Elect, immediate two past Presidents, Vice-President, Secretary-Treasurer shall be members of the Board of Trustees.

Section 2. The Board of Trustees shall be charged with the management of all of the affairs of the Association, subject to the provisions of its charter and by-laws.

Section 3. For the purpose of transacting the business of the Association during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.

Section 4. The regular meetings of the Board of Trustees shall be held at such time and place as the Trustees may determine. Special meetings of the Board of Trustees may be called by the President or Vice-President on thirty days' notice to each Trustee, either personally or by mail, or by telegram; special meetings shall be called by the President or the Secretary in like manner and on like notice on the written request of the Trustees.

Section 5. Quorum. At all meetings of the Board, a majority of the Trustees in office and qualified to act constitute a quorum for the transaction of business, and the action of a majority of the Trustees present at any meeting at which a quorum is present is the action of the Board of Trustees, unless the concurrence of a greater proportion is required for such action by law, the initial charter, or these by-laws. If a quorum is not present at any meeting of the Trustees, the Trustees present thereat may adjourn the meeting from time to time, without notice other than announcement at the meeting, until a quorum is present. If a quorum be present, the Trustees present may continue to act by vote of a majority of a quorum until adjournment, notwithstanding the subsequent withdrawal or enough Trustees to leave less than a quorum or the refusal of any Trustees present to vote. In addition to the powers and authorities granted by these by-laws, the Board of Trustees may exercise all such powers of the Association and so all such lawful acts and things as are not by statute or by the Charter, or by these by-laws directed or required to be exercised or done by the members.

Section 6. Indemnity. The Association shall indemnify and hold harmless each Trustee, Director, and officer now or hereafter serving the Association from and against any and all claims and liabilities to which he may be or become subject by reason of his now or hereafter being or having heretofore been a Trustee, Director, or officer of the Association and/or by reason of his alleged acts of omissions as such Trustee or officer, whether or not he continues to be such officer or Trustee at the time when any such claim or liability is asserted and shall reimburse each such Trustee, Director, and officer all legal or other expenses reasonably incurred by him in connection with defending any or all such claims or liabilities, including amounts paid or agreed to be paid in connection with reasonable settlements made before final adjudication with the approval of the Board of Trustees whether or not he continues to be such Trustee, Director, or officer at the time such expenses are incurred, provided, however, that no Director, Trustee, or officer shall be indemnified against any claim or liability arising out of his own negligence or willful misconduct or shall be indemnified against or reimbursed for any expenses incurred in defending any or all such claims or liabilities or in settling the same unless in the judgment of the Director of the Association the Director or officer against whom such claim or liability is asserted has not been guilty of negligence or willful misconduct. The foregoing right of indemnification shall not be exclusive of other rights to which any Director, Trustee or officer may be entitled as matter of law.

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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 1980, 1981 or 1982 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 March 1, 1983.

Please send all nominations to:

Professor Mark Sullivan
School of Accountancy
DePaul University
25 East Jackson Blvd.
Chicago, Illinois 60604

1983 ANNUAL MEETING CALL FOR PAPERS

Members who wish to present a paper at the annual convention in New Orleans on August 22-24, 1983, 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 Professor Ron N. Bagley, University of Utah, College of Business, Salt Lake City, Utah 84112. The deadline for submitting a paper is February 15, 1983. 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.

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Section 7. Remuneration to Directors and Trustees. Directors and Trustees, as such, shall not receive any salary or fees for their services, but, by resolution of the Board of Trustees, may be reimbursed for expenses directly attributable to attendance at special meetings of the Board of Trustees, or at any committee meetings attributable thereto.

Section 8. Vacancies. In the event of any vacancy on the Board of Trustees, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill any vacancy on the Board (including any vacancy resulting from an increase in the authorized number of Trustees, or from failure of the shareholders to elect the full number of authorized Trustees) for an unexpired term, provided the membership shall have the right, at any special meeting called for that purpose prior to such action by the Board, to fill the vacancy.

ARTICLE VI COMMITTEES

Section 1. The President may appoint such committees as he deems necessary, subject to the approval of the Board of Trustees. Whenever the Board of Trustees is not in session, the Committees appointed by the President may act subject to ratification at the next meeting of the Board of Trustees, at which the appointments made by the President may be either approved or disapproved.

Section 2. The Chairman of each committee shall make a written report to the Board of Trustees whenever requested by the Board.

Section 3. The President shall appoint a Committee on Nominations. Such Committee shall solicit names from the Board of Trustees and such names and others suggested by this Committee shall be voted upon by the Trustees. Other names shall be solicited from the floor. The officers and trustees shall be elected by a simple majority of the membership present at the annual business meeting.

ARTICLE VII WAIVER OF NOTICE

Whenever any notice of the time, place or purpose of any meeting of the Board of Trustees is required by law, the charter, or these bylaws, a waiver thereof, in writing, signed by the person or persons entitled to such notice and filed with the records of the meeting before or after the holding thereof, or actual attendance at the meeting of Trustees in person is equivalent to the giving of such notice except as otherwise provided by law.

ARTICLE VIII CHECKS

All checks drafts and notes of the Association shall be signed by such officer or officers or such other person or persons as the Board of Trustees may from time to time designate.

ARTICLE IX AMENDMENTS

These By-Laws may be altered or amended or repealed by the affirmative vote of a majority of the membership at any regular or special meeting of the members called for that purpose.

ARTICLE X DIRECTORS

1. The Board of Trustees shall select and/or elect the Directors of the Association as incorporated under the laws of the State of Louisiana, for every period as necessary, except that initial directors for the purpose of incorporation shall be D. Larry Crumbley, Albert R. Mitchell, and F. Kelleher Riess. The office corporate agent shall be Larry Crumbley. The agent shall represent the corporation with regard to corporate legal matters and shall serve as a trustee.

These By-Laws were adopted by the membership at the annual business meeting on August 18, 1975, at Tucson, Arizona.

TAX DISSERTATION FELLOWSHIP

The American Taxation Association is sponsoring a dissertation grant designed to encourage and assist doctoral students having a teaching and research interest in taxation. Its purpose is to assist doctoral candidates at the dissertation stage (1) by helping them refrain from teaching and other work that could delay completion of the degree program and (2) by encouraging research on taxation topics of general interest. The amount of the grant will be between \$1,000 and \$5,000 depending upon co-sponsorship currently being sought.

Eligibility criteria and other application information may be obtained from:

Prof. Ed Outslay
328 Eppley Center
Michigan State University
East Lansing, MI 48824

The deadline for receipt of completed applications for the grant is April 30, 1983.

COMMITTEE ASSIGNMENTS

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Nominations Committee

Larry Phillips, Chairman
Case Western Reserve Univ.

Jane Burns
Indiana University

Allen Ford
University of Kansas

Don Skadden
University of Michigan

Ray Sommerfeld
University of Texas at Austin

The ATA Nominations Committee is charged with:

1. Selecting a slate of nominees for the various ATA offices to be presented at the August 1983 convention
2. Reviewing and making recommendations for changes, if any, in ATA By-laws so as to be in harmony with AAA By-laws and Section Policy Rules, and
3. Reviewing and making recommendations for change, if any, in the nominations process.

AMERICAN TAXATION ASSOCIATION

1982-1983

Editorial Boards, Committee Assignments and Charges

EDITORIAL BOARDS

The Journal of the ATA

Editors:

John Kramer, Editor
University of Florida

Philip Harmelick, Associate
Editor, *University of New
Orleans*

Editorial Board:

Richard Boley
University of Michigan

Ted Englebrecht
University of Oklahoma

Dennis Gaffney
Michigan State University

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University of North Carolina

William Jordan
Florida State University

William Kulsrud
Indiana University

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University of Iowa

James Parker
University of Missouri

Steve Rice
*University of Washington
St. Louis*

Ed Schnee
University of Alabama

James Smith
William and Mary

Morgan White
Brigham Young University

ATA Newsletter

Editor:

Kevin Misiewicz
Notre Dame

Board:
Ed Foth
DePaul University

Ken Milani
Notre Dame

COMMITTEE ASSIGNMENTS AND CHARGES

Tax Manuscript Awards Committee

Mark Sullivan, Chairman
DePaul University

Al Cohen
Tulane University

Sam Hicks
Virginia Polytechnic Institute

Fred Jacobs
University of Minnesota

Sylvia Madeo
University of Iowa

Tom Porcano
Miami University

Richard Weber
Michigan State University

The ATA Tax Manuscript
Committee is charged with:

1. Obtaining nominations for the Association's significant contribution to tax knowledge award from books, dissertations and articles published in refereed journals. The nominations must bear a 1980, 1981, or 1982 calendar year publication date.
2. Selecting the award winner, and
3. Having a suitable plaque prepared for presentation at the ATA annual meeting in August, 1983.

Doctoral Dissertation Grant Committee

Ed Outsley, Chairman
Michigan State University

Robert Black
University of Texas at Austin

Barry Broden
University of Miami

Mike Moore
University of So. California

Susan Nordhouser
*University of Texas
at San Antonio*

James Pyle
Touche Ross & Co.

The ATA Doctoral Dissertation Grant Committee is charged with:

1. Obtaining proposals for dissertations in the tax area (this may require some advertising such as in the ATA Newsletter),
2. Selecting the award winner,
3. Assisting the ATA President in obtaining a new source for funding this award (a copy of a letter to John Connor of Touche Ross is enclosed but this firm should not be viewed as the only potential new source), and
4. Having a suitable plaque prepared for presentation at the ATA meeting in August, 1983.

Annual Program Committee

Paul Streer, Chairman
University of Georgia

Ron Bagley
University of Utah

Larry Crumbley
Texas A & M University

Al Mitchell
Arthur Young & Co.

John Robinson
University of Kansas

The ATA Annual Program Committee is charged with:

1. Selecting a program designed to emphasize tax policy and tax equity issues,
2. Preparing a program format so as to maximize ATA exposure among those attending the AAA Convention,
3. Suggesting to the president of ATA names of individuals to be luncheon speakers and panel participants if such a format is developed,
4. Obtaining *quality* papers for presentation at the AAA Convention if a paper presentation session (or sessions) is (are) chosen,
5. Obtaining room reservations and other accommodations for our chosen luncheon speaker and any non ATA members selected for panel discussions, if any, and
6. Coordinating all efforts with the AAA Program Committee through Lowell Dworin (visiting the University of Iowa for the 82-83 academic year) and with; the president of ATA.

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**Committee on Tax
Research Methodology**

Craig Reese, Chairman
Southwest Texas State Univ.
Ken Orbach
Louisiana State University

The ATA Committee on Current
Tax Research Methodology is
charged with:

1. Developing a classification system for designation of tax research,
2. Suggesting ways to "improve" tax research so as to make tax research more acceptable to our colleagues in other accounting areas and outside of accounting, and
3. Developing the implications, if any, for change in tax education at the Ph. D. level.

**Committee on Computer
Usage — in Tax Practice
and Implications for
Tax Education**

Robert Black, Chairman
University of Texas at Austin
Scott Cairns
University of Rhode Island
Robert Michaelson
University of Nebraska
J. Morgan White
Brigham Young University
Grover Cleveland
University of Minnesota
William Raabe, Jr.
*University of Wisconsin -
Milwaukee*

The ATA Committee on Computer
Usage is charged with:

1. Determining, by whatever means desirable, the extent of computer usage in small as well as large tax practices
2. Developing a forecast (say 5 years) of future technological applications of computer systems to tax practice, and
3. Preparing recommendations for how tax education should change to fit this environment.

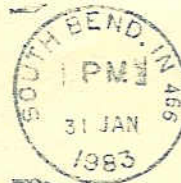
**Committee on Income Tax
Simplification**

Mike Moore, Chairman
University of So. California
Ron Taylor
University of South Carolina
Susan Nordhouser
*University of Texas
at San Antonio*
Don Aabel
River Falls, Wisconsin
Richard Svetanoff
Valparaiso University
Stewart Karlinsky
University of So. California

The ATA Committee on Income
Tax Simplification is charged with:

1. Developing suggestions for a more simplified income tax structure,
2. Assessing the effects on equity in taxation from all suggestions developed, and
3. Assessing the effects on simplification and equity of treating capital gain as ordinary income.

AMERICAN TAXATION ASSOCIATION
Kevin M. Misiewicz
Arthur Young Faculty Fellow in Taxation
Department of Accountancy
College of Business Administration
University of Notre Dame
Notre Dame, IN 46556



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UNIVERSITY OF IOWA
DEPT OF ACCTG/COL OF BUS ADMIN
IOWA CITY IA 52242