

AMERICAN TAXATION ASSOCIATION

Volume 12, Winter 1986

Paul J. Streer, Editor
J. M. Tull School of Accounting
University of Georgia

President's Remarks

by John L. Kramer

All Committee and Editorial Board assignments have been made. For those members who would still like to be consid-



ered for ATA Committees, please write to me and include some data on your background (e.g., a vita and a listing of areas of interest). A listing of the 1985-86 ATA Committees was included in the Fall, 1985 newsletter. Sally Jones will issue a call for volunteers for the 1986-87 ATA Committees in the next newsletter.

Our Vice-President, John Everett, has been quite active. He has worked on an AICPA Committee planning the Graduate Tax Symposium which will be conducted June 1-3, 1986 at the University of Michigan. John has worked with three AAA regions in sponsoring sessions on computers in taxation and tax reform on the regional meeting programs. In addition, he attended the Fall meetings of the AICPA's Federal Tax Division, and is working hard in achieving greater interaction between the ATA and AICPA.

Steps have been taken to terminate our second bank account. All of our financial activities will now be consolidated with the AAA in Sarasota. This should be complete by the time you receive this newsletter.

The ATA Trustees have approved the solicitation of subscriptions for *The Journal of the American Taxation Association* from individual subscribers who are not ATA members for a two-year period. At the end of this period the effects of such a solicitation on the ATA's membership will be examined and a decision made to continue or drop such subscriptions.

The Annual Program Committee is working on the preparation of the ATA portion of the AAA meeting program for New York. The Computer Seminar Committee has made arrangements to offer two courses (introductory and advanced levels) for Wednesday, August 20th. Information about registering for these courses will be in the next newsletter.

The ATA/Peat, Marwick, Mitchell Foundation Doctoral Dissertation Awards Committee is still accepting applications for the award. Individuals who completed their dissertations in 1985 are encouraged

to apply for this award.

The Nominations Committee is soliciting nominations for seven ATA officer/editor positions. This is one of the most important tasks to be undertaken each year. Please forward your recommendations to Jim Boyd (Nominating Committee chairperson) as soon as possible.

The Computer Usage Committee is working hard on developing a descriptive list of software that can be used in the classroom and providing details as to cost, system requirements, etc. It is hoped that this information can be compiled in time for the August meetings.

The Computer Assisted Tax Research Committee has almost completed its research project for the National Center for Computer Assisted Information Retrieval. The members of this committee and the Computer Usage Committee have completed a first draft of a computer user group plan and are about to undertake a computer conferencing experiment.

The Membership-JATA Subscription Committee is about to commence a major solicitation of new members. A series of brochures have been printed. Mailings are being completed to tax faculty members at a large number of schools in the hope of attracting doctoral and

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Call for Papers

Advances in Public Interest Accounting is a new publication with two major aims: First, to provide a forum for the growing body of researchers who are concerned with critically appraising and radically transforming conventional accounting theory and practice. And second, to increase the social self-awareness of accountants and encourage them to assume a greater responsibility for the profession's social role.

Volume I of AIPIA is scheduled for publication in March, 1986, and may be ordered by writing to: JAI Press, Box 1678, 36 Sherwood, Greenwich, CT., 06836. The price for individuals is \$24.75; for institutions, \$49.50. Please add \$2.50 for postage and handling.

Manuscripts are now being solicited for Volume II. Prospective contributors should send four copies of their papers to: Marilyn Neimark, General Editor, *Advances in Public Interest Accounting*, Baruch College-CUNY, Box 501, 17 Lexington Avenue, New York City, N.Y. 10010.

Meet Your President-Elect



The current president-elect of the ATA is Sally M. Jones, Associate Professor in the Department of Accounting at the University of Texas at Austin.

Sally has served on a number of ATA committees, and has just finished a three-year stint as Secretary-Treasurer. Prior to obtaining her doctorate degree from the University of Houston, Sally spent three years as a tax specialist with Peat, Marwick, Mitchell & Co., and she continues to be very active in professional education programs for public accounting firms and for the Texas Society of CPAs. Her primary research interests are in the area of partnership taxation, and she has published a number of articles dealing with the interface between Subchapter K and Subchapter C. Sally's most recent project is the editorship of *Advances in Taxation*, an annual journal of academic tax research. Sally and her husband Zane have two children, and in their leisure time enjoy snow skiing and travel.

Faculty Notes

Scott N. Cairnes of the University of Rhode Island has accepted a position at James Madison University beginning with the 1986-87 academic year. D. Larry Crumbley of Texas A&M University has been named the Deborah D. Shelton Taxation Professor at Texas A&M. Mitchell Rothkopf, former director of the Examinations Division of the AICPA, is now employed as an associate professor at Pace University.

Nominations for JATA Editor

The Nominating Committee of the ATA would like ATA members to recommend nominees for the position of Editor-Elect of JATA. The person elected will serve during 1986-89. Members may nominate themselves as well as others for this position. Please send nominations to: Jim Boyd; Chairperson, ATA Nominating Committee; Department of Accounting; College of Business; Arizona State University; Tempe, AZ. 85287.

President's Remarks

masters' degree students to be ATA members. Mailings this Spring will be directed towards individuals who have dropped their ATA memberships, tax faculty members who are not ATA members, and institutional subscribers for JATA.

The Tax Manuscript Award Committee is now reviewing the nominations for the annual award.

The Committee on Tax Research Methodology is currently working on revising the report that was drafted in 1983. A final draft should be completed by early Summer.

This Fall a proposal was submitted to a Big-8 firm to provide funding for updating the ATA's *Publication Opportunities for Tax Researchers* study last published in 1979.

The response for volunteers to assist in updating the *Tax Planning for Educators* publication was excellent. John Everett is preparing a proposal for the Trustees on this matter.

Sally Jones and I will be attending the AAA Council meetings in New Orleans in early April. I am also serving on the AAA's Nominating Committee. Please forward any nominations that you have for the AAA Officer and Council positions to me as soon as possible.

Call for Papers

The *Journal of Accounting and Public Policy* is planning a theme issue on "Public Policy Aspects of Taxation." The issue will be developed by Special Associate Editor Robert Halperin of New York University. Anyone wishing to submit a paper for consideration for that issue should send the manuscript to: Professor Robert M. Halperin, Department of Accounting, New York University, Tish Hall—3rd Floor, 40 West 4th Street, New York, N.Y. 10006. The regular guidelines for submission of papers to the *Journal of Accounting and Public Policy* are applicable.

Arthur Young SOI Bibliography

The Arthur Young Foundation has awarded a grant to Tonya K. Flesher, Associate Professor of Accountancy at the University of Mississippi, for the publishing of a bibliography of articles which have utilized the Statistics of Income Data base as a resource.

Copies of this bibliography can be obtained by writing to Tonya K. Flesher, School of Accountancy, University of Mississippi, University, MS. 38677.



Current and Past Presidents

The current and past presidents of the American Taxation Association gathered together during the American Accounting Annual Meeting. The presidents were on hand for the photo session on August 19, 1985, in Reno. They are pictured as follows: Back row, left to right: Ray Sommerfeld (1975-76), Allen Ford (1979-80), Al Mitchell (1978-79), G. Fred Strueling (1983-84), and Vic Tidwell (1976-77). Front row, left to right: Don Skadden (1977-78), John L. Kramer (1985-86), D. Larry Crumbley (1974-75), James Boyd (1984-85), and James Wheeler (1982-83). Dates shown in parentheses are the years of their presidencies.

ATA Budget

AMERICAN TAXATION ASSOCIATION

Proposed Budget

For the Period

September 1, 1985 through August 31, 1986

Receipts:

Dues (1,100 @ \$15.00)	\$16,500.
Subscriptions to <i>The Journal of the American Taxation Association (JATA)</i> and sale of back issues	2,000.
Advertising in JATA	3,000.
Luncheon	600.
Interest	750.
Computer seminar	500.
Total	\$23,350.

Disbursements:

Postage, stationery, and bank charges	\$ 400.
Newsletter	2,500.
ATA Journal (publication costs)	15,000.
Reimbursement of Editor and Indiana University for journal expenses	1,000.
Meetings, conferences, travel, and reports	3,000.
Convention expenses	600.
Doctoral dissertation award	2,500.*
NCAIR project completion	3,000.*
Miscellaneous	500.
Total	\$28,500.

Excess of disbursements over receipts \$ 5,150.

*Reimbursements for these outlays have already been collected during the 1984-1985 reporting period.

American Taxation Association

The Tax Section of The American Accounting Association

By-Laws - Revised 8/27/85

- I. Name of Organization**
The American Taxation Association
- Section of the American Accounting Association.
- II. The Purpose and Objectives of the Organization shall be:**
1. To foster the dissemination and publication of information on taxation;
2. To promote tax educational activities including (but not limited to) curriculum, education related materials, graduate tax programs and tax accreditation matters;
3. To provide an interface among academic disciplines (e.g., law, economics and accounting) relative to the cross fertilization and development of tax oriented educational programs;
4. To promote research activities involving tax policy, tax proposals and tax legislation; and
5. To encourage the interaction of academics with tax practitioners and tax professional organizations in professional service activities of mutual interest.
- III. Membership**
All members of the American Association are eligible for membership in the ATA Section. This includes AAA members, life members, emeritus members and associate members. There shall be two classes of membership in the ATA Section—regular members and associate members. Associate members must be either full-time or part-time students at a college or university. All regular members are eligible to vote, hold office and participate in all activities of the organization. A prerequisite for becoming a regular member of the ATA Section is membership in the AAA. There shall be no company, library, or organizational memberships within the ATA Section. Special membership sub-divisions, other than associate members (e.g., life or emeritus memberships), shall not be established within the ATA Section.
- IV. Dues and Charges**
Dues shall be determined by the Board of Trustees with the approval of the membership at any Annual Business Meeting of the ATA Section. In no event shall the dues exceed 50% of the annual AAA dues unless prior approval is obtained from the AAA Executive Committee. Dues shall be payable in advance and are due no later than January 1. Any member ten months in arrears shall be dropped from the membership roll. The fiscal year of the ATA Section shall be September 1 to August 31. A reasonable charge may be made for any publication or other materials which are distributed to ATA Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Board of Trustees and ratified by a simple majority of the general membership present at the Annual Business Meeting.
- V. Annual Report**
An annual report on finances and section activities shall be submitted to the AAA Executive Committee prior to the Annual Meeting and shall be available to ATA Section members at the Annual Business Meeting.
- VI. Annual Meeting**
The ATA Section shall hold an Annual Meeting in conjunction with the American Accounting Association Annual Meeting.
- VII. Section Representation on the AAA Council**
If the ATA is entitled to one representative on Council (i.e., where section membership does not exceed 1,000), the President shall serve a one-year term on Council. If two ATA representatives are eligible (i.e., where section membership exceeds 1,000), the President and the President-Elect will be designated to serve.
- VIII. Solicitation of Funds**
The Executive Committee of the AAA should be informed as to the nature of fund raising efforts of the ATA Section. Contributions of an amount equal to the specified maximum in the AAA Statement of Section Policy may be solicited and accepted by the President with the approval of the Board of Trustees without AAA Executive Committee action.
- IX. Election of Officers**
The Officers shall consist of a President, President-Elect, Vice-President and Secretary-Treasurer who are elected at the Annual Business Meeting of the ATA Section.
- X. Term and Duties of Officers and Editors**
President
The President shall serve for a one-year term. The duties of the President include the following:
1. To direct and administer the affairs of the ATA Section including its committee activities during the term of office;
2. To serve as Chairman of the Board of Trustees;
3. To be responsible for the technical program of the Annual Meeting;
4. To preside at the Annual Business Meeting of the Section;
5. To appoint members to committees, and at his discretion, to remove members from committees;
6. To report periodically to the AAA Executive Committee regarding Sectional activities;
7. To serve as a liaison between the ATA Section and the AAA President, AAA Executive Director and Regional Vice-Presidents regarding activities of mutual interest; and
8. To appoint the ATA Newsletter Editor and Associate Editor of the ATA Journal.
- President-Elect**
The President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:
1. To present recommendations for committee activities with related charges and supporting budget to the Board of Trustees for approval at the Annual Trustee's Meeting at the beginning of his term as President;
2. To serve as a member of the Board of Trustees;
3. To consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President; and
4. To discuss plans for the coming year at the Annual Business Meeting.

Vice-President

The Vice-President shall be elected for a one-year term. The duties of this office are as follows:

1. To direct and administer the affairs of the ATA in the event the President is unable to serve including presiding the Annual Business Meeting;
2. To act as Secretary-Treasurer in the event the duly elected Secretary-Treasurer is unable to serve. If the Vice-President is unable to serve as Secretary-Treasurer, the President shall appoint an ATA member to fill the position for the duration of the unexpired term;
3. To serve as a member of the Board of Trustees; and
4. To perform whatever duties the President might assign (e.g., acting as a liaison between the ATA and AAA Regional Vice-Presidents and directing public relations activities).

Secretary-Treasurer

The Secretary-Treasurer shall be elected for a one-year term and is eligible for re-election for two additional one-year terms. The duties of this office are as follows:

1. To attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. To have charge of all funds of the ATA Tax Section and to work with the AAA Executive Director relative to all facets of sectional membership and the collection and disbursement of sectional funds in accordance with directions from the Board of Trustees.
3. To keep records of cash receipts and disbursements and prepare financial reports to the Board of Trustees upon request.
4. To report annually to the membership and Board of Trustees on the financial affairs of the ATA Section.
5. To assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
6. To serve as a member of the Board of Trustees.

Editor of The Journal of The American Taxation Association

The Editor is elected for a three-year term which may be extended by re-election for a maximum of three additional one-year terms. The duties of the Editor are as follows:

1. To be responsible for the ad-

ministration, the content and the publication of the Journal.

2. To report to the Board of Trustees and the membership as to the status and current activities of the Journal.
3. To advise the President as to the appointment of an Associate Editor and members of the Editorial Review Board all of whom are appointed for a one-year term with annual one-year reappointments limited to a maximum of three-years.

ATA Newsletter Editor

The Editor is appointed by the President for a one-year term. The term may be extended by reappointment by an incoming President for an additional one-year term. The Editor shall be responsible for the administration, content, publication and distribution of the ATA Newsletter.

XI. Term and Duties of the Board of Trustees

The Board of Trustees shall consist of twelve members including the President, President-Elect, immediate two past Presidents, Vice-President and the Secretary-Treasurer. The remaining six members of the Board are elected at the annual meeting for two-year terms.

1. The Board of Trustees shall be responsible for directing the affairs of the ATA Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the organization.
2. For the purpose of transacting the business of the section during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.
3. The regular meeting of the Board of Trustees shall be held in conjunction with the Annual Meeting of the ATA Section. Special meetings of the Board of Trustees may be called by the President or Vice-President on thirty days notice to each Trustee.
4. 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. 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.
5. Officers and Trustees, as such,

shall not receive any salary or fees for their services. Reimbursement policies regarding attendance at special meetings of the Board shall be subject to the discretion of the President.

6. 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 said vacancy.

XII. Committee Structure

1. During the term in office, the President may appoint such committees as deemed necessary without obtaining approval of the Board of Trustees. Continuation of any committee shall be subject to ratification by the Board of Trustees.
2. The Chairperson of each committee shall make a written report to the Board of Trustees prior to their regular meeting, and at such other times as requested by the Board or the President.
3. The Chairperson of each committee shall make an oral and/or written report to the membership at the Annual Business meeting.
4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the committee. The President shall appoint a Chairperson of the Nominating Committee who shall solicit names from the membership (using the ATA Newsletter as a vehicle for such solicitation) and from the members of the Board of Trustees.

The Nominating Committee shall be majority vote recommend a single slate of nominees. Other names shall be solicited from the floor. The nominees shall be elected by a simple majority of the membership present at the Annual Business Meeting. The nominees should consist of the following:

President-Elect, Vice-President, Secretary-Treasurer, three Trustees to replace those members whose terms are expiring, and a Journal Editor if such term is expiring.

XIII. Amendments

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

Colloquium: Exploring the Tax Education Connection

The changing nature and strategy of tax practice in public accounting has raised a number of concerns about how tax professionals are educated, both in school and as they move up the experience ladder of public practice. Tax educators and tax practitioners share a responsibility for educating tax professionals. To explore this interrelationship, Price Waterhouse sponsored a Colloquium on August 16 and 17, 1985, at Lake Tahoe, near the site of the AAA's annual meeting. Intensive discussion was facilitated by limiting the number of participants to ten senior tax educators from a combination of AACSB-accredited schools with full-time day and part-time evening graduate tax programs. The Tax Educator participants included Earl F. Davis of the University of Georgia; Stewart S. Karlinsky of the University of Southern California; Steven C. Diley of Michigan State University; Ray M. Sommerfeld of the University of Texas at Austin; G. E. Whittenburg of San Diego State University; James H. Boyd of Arizona State University; G. Fred Streuling of Brigham Young University; Edward C. Foth of DePaul University; John L. Kramer of the University of Florida and Donald H. Skadden of the University of Michigan. Price Waterhouse was represented by senior tax partners from around the United States. The Price Waterhouse Participants were Dominic A. Tarantino, Vice Chairman of Tax Services; Barbara J. Bealer, Tax Continuing Education Partner; Stanley H. Breitbard, National Director of Executive Financial Services; James G. Crump, Tax Partner-in-Charge, Houston; Stephen D. Desmond, Partner-in-Charge of Corporate Computer Assisted Tax Services; Charles W. Elliott, Area Tax Partner, Chicago; William M. Keane, National Director of Continuing Education; Robert A. Mulshine, Tax Practice Partner, New York; Wm. Stanton Smith, Director of National Tax Human Resources and Robert F. Watson, Area Tax Partner, Atlanta.

The format entailed guided discussions in which a Price Waterhouse tax partner and a tax educator explored (1) the current and future role of specialization within tax practice, (2) the changing role of computer technology in tax practice, and (3) the shared responsibility of practitioners and academicians in educating tax professionals.

Specialization

Specialization within tax subdisciplines represents a rapidly emerging career option for public accountants. The example of providing executive financial services

ATA Dissertation Awards Committee

The ATA Dissertation Awards Committee is soliciting nominations for the ATA-Peat Marwick Mitchell outstanding tax dissertation award. Candidates for the award must submit a 20-25 page summary of their dissertation along with a letter of recommendation from the chairman of their dissertation committee by April 1, 1986. The award winner will be honored at the annual ATA luncheon in August 1986. A plaque and a cash award of \$2,500 will be presented by a representative of The Peat Marwick Mitchell Foundation. To be eligible, a nominee must have completed his or her dissertation during the period from January 1, 1985 through January 1, 1986. Please send all nominations to: Professor James E. Wheeler, Graduate School of Business Administration, The University of Michigan, Ann Arbor, MI. 48109-1234.

to corporate executives and professionals illustrated Price Waterhouse is developing a specialty and launched a discussion of the role tax educators can or should play in preparing students for specialization.

In the course of discussion, a consensus developed regarding the following:

1. School and firm curriculae overlap somewhat, particularly at the entry level.
2. There is no room for specialty courses at the undergraduate level.
3. There is some room, but not much, at the graduate level.
4. Three alternatives could be explored to educate broadly as well as in specialities.

—Post-masters programs where an individual takes five or six specialized courses, building on the general knowledge provided in an earlier master's degree.

—Four-to six-week management development courses in a specialization patterned after the general management courses presently available. (These would be intense courses held in the summer under university sponsorship); and

—A specialization track during the last year of a masters in tax program.

These three alternatives were seen as ideally cooperative efforts between practitioners and academicians. Academicians could provide the ability to organize the material conceptually and in a logical

AAA Officer Nominations

This year I am serving on the American Accounting Association's Nominating Committee. I would like to encourage all AAA members to submit names of AAA members whom they feel would be qualified to serve in one of the following positions: president-elect; vice-president-academic; vice-president-nonacademic; director of research; director of education-elect; two at-large members of AAA council.

Please submit all nominations to: John L. Kramer, School of Accounting, University of Florida, 267 BUS, Gainesville, FL. 32611.

The deadline for submitting nominations is March 10, 1986.

In Memoriam

It is with great sadness that we report that Francis (Budd) Tims passed away on December 8, 1985 in California, from a heart attack. Budd served as ATA Treasurer from 1974-1976.

flow while the practitioners could add client-specific anecdotes and examples required to apply the concepts.

Computer Technology

Computerization of a tax practice represents a fundamental force that is reshaping the way services are delivered and the skills and attributes required of tax practitioners. The example of developing a corporate computer-assisted tax services group was used to illustrate how technical tax knowledge, computer skills, and marketing ability are combined. The role tax educators can or should play in preparing students in computer use and computer-based technology was explored.

This discussion focused on the following points:

1. Tax practitioners can assist tax educators by making software available to teach concepts of tax law and tax regulations.
2. Using the computer to illustrate the solutions to problems is the next step for both educators and practitioners.
3. Reducing calculations to code (i.e., programming the calculations) is an excellent learning tool; students understand the operations and logic of the regulations more completely. However, it was suggested that the need for individuals with this kind of programming ability was small relative to the large number of people who simply need a familiarity as users. Also curriculae con-

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Colloquium: Exploring the Tax Education Connection

straints make it difficult, if not impossible, to teach programming.

- The large public accounting firms were suggested as ideal vehicles for teaching programming if it is important to the successful functioning of the tax professional in the future.

Tax Education—A Shared Responsibility

Education of tax professionals is a responsibility shared between tax educators and tax practitioners. The discussion sought to identify which side had advantages and in which areas and how each could assist the other.

It was suggested that public accounting firms could help tax educators by: (1) keeping them posted on trends in the development of public practice (universities often do not pick these up until two or three years later); (2) making data available for research; and, (3) sharing software.

The educators generally felt that faculty can provide expertise in the educational process in two ways:

- demonstrating how to explain concepts; and, (2) providing structure (i.e., the ability to piece together prior knowledge).

It was further suggested that the defini-

tion of specialization differed between educators and practitioners. For example, the practitioners' definition is more of a marketing term where specialties are really umbrellas under which a variety of services are offered. To educators, specialization means focusing on particular subject matter. It was also agreed that practitioners emphasize the end result with little time available to learn concepts that fill in knowledge gaps practitioners might have.

The quality of students entering graduate tax programs was explored and the following points emerged:

- There is increasing competition for good students from finance and computer science areas.
- College recruiting efforts by major firms dissuade the best undergraduate students from obtaining masters degrees in taxation.
- Programs are increasingly attracting students with non-business undergraduate degrees, which introduces uncertainties of whether they will like business and be able to adjust to the demands of the quantitatively-oriented area of tax.
- Current students want greater career flexibility and are not attracted to early specializations. In particular, entrepreneurship is attracting an increasing percentage of brighter, more energetic students who want to create their own careers.

Further points were raised as ways to attract the better students into

graduate tax education:

- A deferred hiring program to encourage accounting majors with a bachelor degree to undertake a fifth year of study (Summer and busy season job experiences would be part of this program).
- Better coordination between recruiters and tax practice (e.g., use of "tax only" schedules during campus recruiting efforts as well as some agreement about the extent to which accounting students will be approached by recruiters for direct entry into tax departments after receiving bachelor degrees.

It was acknowledged by some of the partners that practitioners need to find better ways to utilize advanced degree holders. The educators stated that not properly using skills of graduate students was a frequently cited reason for dissatisfaction during the first two years in a public accounting firm.

It was also suggested that if public accounting firms were going to provide software for the educational process, they should provide assistance in making the software work in educational environments. In addition, it was suggested that public accounting firms could assist educators by helping them develop case studies to be used in their courses.

Wm Stanton Smith, Director—
National Tax Human Resources,
Price Waterhouse and Dominic.
A. Tarantino, Vice Chairman—
Tax Services, Price Waterhouse

American Taxation Association

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