

# AMERICAN TAXATION ASSOCIATION

Volume 15, Winter 1987

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## President's Letter Spring, 1987

I'd like to take a moment to update the membership on the progress being made by various 1986-1987 committees.

A listing of the committees was included in the Fall 1986 newsletter. If there are members who are interested in participation on a particular committee, please write or call me, and I'll determine if the committee can use additional help for this year. If a committee has a full contingent of volunteers, I will pass along any requests for participation to Michael Moore. Mike will issue a call for volunteers for the 1987-1988 committees in the next newsletter.

During the spring semester, the Committee on Regional Programs and Membership, chaired by Barry Arlinghaus, will be sponsoring presentations by ATA members at many of the regional meetings of the AAA. ATA representatives will be providing membership brochures and other information to interested attendees and will be available to answer questions about our organization. Hopefully, this effort will reach many of our colleagues who have not joined the ATA because they do not attend the national convention on a regular basis, but who are active members of the AAA at the regional level. I encourage all members who are planning to attend a regional meeting to support the work of Barry's committee by attending the ATA presentation and by participating in any additional activity hosted by the ATA.

Jane Burns and Silvia Madeo have been co-ordinating their efforts to expand the *Journal of the American Taxation Association* from two issues to four issues a year, beginning with the Fall 1987 issue. Silvia will formally assume the position of Editor from Jane with this issue, and Professor Jack Robison, California Polytechnic State University, will



replace Silvia as Associate Editor.

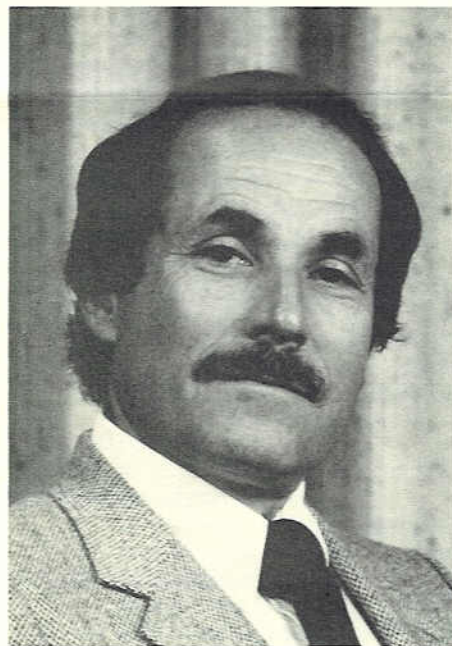
Our Vice-President, Gene Seago, has taken the initiative in designing and co-ordinating a long-range planning session for the ATA to be held as part of the Cincinnati AAA convention. In its first thirteen years of existence, the ATA has established itself as a strong and vital section of the AAA, and has initiated many ongoing activities for the benefit of the membership. The annual Doctoral Dissertation Award and Tax Manuscript Award provide national recognition for achievement in the area of tax research. The remarkable success of the *Journal of the American Taxation Association* as a publication outlet for high quality research has led to its expansion of four annual issues. The ATA consistently provides well-attended technical sessions as part of the AAA national program. All of us can be justifiably proud of the current status of our organization. However, now that the ATA is so firmly established, the officers and trustees believe it is time to take a hard look at future directions for the ATA. In order to maintain our vitality, the ATA must continue to be responsive to the wants and needs of our growing membership. We cannot be content to rest on our laurels by sticking to "business as usual" from year to year. Hopefully, a long-range planning session will provide a wonderful opportunity to insure a successful future for the ATA.

Last year, the Committee to Respond to IRS Strategic Initiative on Education of Self-Employed Taxpayers prepared a report which was submitted to the IRS this past fall. Mr. Neil Patton, Chief, Taxpayer Information and Education Branch, responded with a letter in which he gratefully thanked the committee for the report and requested that the committee continue to work with the IRS in developing programs for the education of the self-employed. As a result, this committee, with Karin Skadden as chairman, has been reactivated. I think this is a very satisfying example of the contribution

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## Meet Your ATA President-Elect

The current president-elect of the ATA is Michael L. Moore, Professor of Accounting at the University of Southern California. Michael has served on several AAA and ATA committees, and as an ATA Trustee and Vice-President. His primary research interests are international taxation and tax policy. He is author of a number of articles and books, including AICPA Tax Study No. 6, *U.S. Tax Aspects of Doing Business Abroad*. He serves on the Editorial Board of *The International Tax Journal* and, currently, is a member of the AICPA Federal Tax Division serving on the International Taxation Subcommittee. He, along with Charles Swenson and Bert Steece, received the 1985-86 ATA Tax Manuscript Award. He and Stu Karlinsky have organized two successful DH&S-sponsored Tax Research Symposia. Michael and his wife Marnell have two children; and in their leisure time, they enjoy sailing, snow skiing, and travel.



Michael L. Moore

# Notices

## ATA Dissertation Awards Committee

The ATA Dissertation Awards Committee is soliciting nominations for the ATA Price Waterhouse outstanding tax dissertation award. Candidates for the award must submit a 15-25 page summary of their dissertation along with a letter of recommendation from the chairman of their dissertation committee by April 1, 1987. The award winner will be honored at the annual ATA luncheon in August 1987. A plaque and a cash award of \$5,000 will be presented by a representative of The Price Waterhouse Foundation. To be eligible, a nominee must have completed his or her dissertation during the period from January 1, 1986 through January 1, 1987 and be a member of ATA. Please send all nominations to: Professor N. Allen Ford, School of Business, University of Kansas, Lawrence, KS 66044.

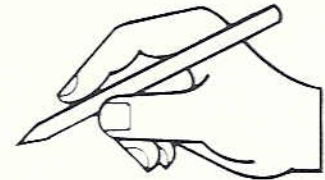
## Tax Manuscript Award Call For Nominations

The ATA's Tax Manuscript Award Committee is seeking nominations of outstanding tax manuscripts for the 1987 Tax Manuscript Award. To be eligible, the manuscript must have a 1984, 1985, or 1986 calendar year publication date. Books, chapters, or articles are eligible but manuscripts which only appear in the proceedings of a professional association or organization are excluded. For consideration, nominations must be in the hands of the Committee's Chairperson no later than March 15, 1987. Please send all nominations to: Professor Richard P. Weber, Graduate School of Business, Accounting Department, 343 Eppley Center, Michigan State University, East Lansing, MI 48823.

## ATA Nominations

The Nominations committee would like ATA members to recommend nominees for the slate of officers that will be nominated for the following positions: (a) president-elect; (b) vice-president; (c) secretary-treasurer; and (d) board of trustees (4 to be nominated).

Those elected will serve during 1987-88. Members may nominate themselves as well as others for these positions. Please submit nominations prior to March 15, 1987 to: John L. Kramer, Chairperson, ATA Nominations Committee, Fisher School of Accounting, University of Florida, 267 BUS, Gainesville, FL 32611.



## AMERICAN TAXATION ASSOCIATION

Proposed Budget for the Period  
September 1, 1986 through August 31, 1987

### Receipts:

Dues (1,000 @ \$15.00)	\$15,000.
Subscriptions to <i>The Journal of the American Taxation Association</i> and sale of back issues	2,000.
Advertising in JATA	3,000.
Luncheon (New York)	500.
Computer Seminars (New York)	---
Sales of <i>Tax Planning for Educators*</i>	6,000.
Price Waterhouse doctoral award	5,000.
<b>Total</b>	<b>\$31,500.</b>

### Disbursements:

Postage, stationery, etc.	1,000.
Newsletter	3,000.
JATA - publication costs	13,000.
- reimbursement to Editor for miscellaneous expenses	1,000.
Committee meetings, conferences, travel reports, etc.	2,000.
Publication costs for <i>Tax Planning for Educators*</i>	7,290.
Price Waterhouse doctoral award grant	5,000.
<b>Total</b>	<b>\$32,290.</b>
Excess of receipts over disbursements	\$ (790).

\* Based on projected 1986-87 sales of 1,000 copies at \$6.00 per copy and an initial press run of 3,000 copies at a cost of \$2.43 per copy.

## President's Letter Spring, 1987

(Continued from page 1)

that the ATA can make to the tax system, and I wanted to share it with the membership.

Betty Jackson's Annual Program Committee is working on the agenda for the AAA Cincinnati national meeting and will be reviewing submitted manuscripts for presentation at the ATA technical sessions. Because of the lack of attendance at the hands-on computer seminars offered in New York City last year, these continuing education programs will not be repeated this year. However, Barry Broden is making tentative arrangements to offer a conference on the use of computers in tax education as part of the Cincinnati meeting.

Finally, the Nominations Committee is soliciting nominations for officer and trustee positions for 1987-1988. This is an opportunity for every member to contribute to the future of the ATA, and I hope each one of you will submit recommendations to Jack Kramer (Nominating Committee chairman).

# 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.

# Price Waterhouse Tax Educators' Workshop

In its continuing effort to provide a constructive forum for the exchange of ideas among tax practitioners and tax educators, Price Waterhouse held its second annual "Tax Educators' Workshop" in Atlanta on November 13 and 14, 1986.

Tax professors from southeastern universities with graduate tax programs or graduate accounting programs that offer a concentration in tax were invited to attend and participate. As a result of the passage of the Tax Reform Act of 1986, the primary focus of this year's workshop dealt with the implications of the new law. The workshop featured sessions dealing with four specific areas that had been selected by the participants. The four sessions were partnerships, including tax shelters, S corporations, corporation tax reform, and individual tax reform.

Perhaps the highlights of the two-day program were the presentations on the new tax law from Bob Shapiro, a partner in the Price Waterhouse Office of Government Services group, and Roscoe Egger, former Commissioner of the Internal Revenue Service and a Price Waterhouse partner in Washington, D.C. Shapiro offered insightful comments on how and why the new tax law came into being. Egger, meanwhile, offered his views on why we needed tax reform in the first place. In short, he said he believed tax rates needed to be reduced in order to protect the integrity of the tax system.

In addition to the talks on tax reform, participants also heard about three new tax services now being offered by Price Waterhouse. Dick Highberger, a partner in the Corporate Computer-Assisted Tax Services in Chicago, demonstrated a micro-computer system which reconciles a company from general ledger to tax return. The system, Highberger noted, also can be used for tax planning, including the planning for complicated foreign tax issues.

Two areas of tax work that are becoming more significant in our practice are multi-state tax consulting and employee benefit consulting. Although these two topics were not selected by participants, we thought they should be discussed in short presentations. With the decrease in the Federal tax rate, state income tax is becoming a larger expense to most corporations. Bob Kashmanian, a senior manager in the Atlanta prac-

tice, identified potential problems with different state laws. These problems have added much confusion to income tax preparation, particularly with regard to S corporations and partnerships. Stuart Baesel, also a senior manager in the Atlanta practice, discussed the firm's expanding practice of employee benefit consulting. The new tax law has made significant changes to employee benefit programs.

To date, the two Tax Educators' Workshops have been well received and well attended. The second annual workshop certainly benefited from the heightened interest in the new tax law. Price Waterhouse plans to continue these workshops and we hope we can always identify current tax issues of interest to the academic community in order to provide meaningful and active discussions. The tax educator participants included Dave Hoffman of the University of North Carolina-Chapel Hill; Caroline Strobel and Robert Rolf of the University of South Carolina; Bill Jordan of Florida State University; Steve Cash, Tom Dickens and F. R. Gray of Clemson University; Sandra Kramer and Gary McGill of the University of Florida; Scott Cairns and Alan Davis of James Madison University; Bill Sampson of the University of Alabama; Frank Watkins of the University of Alabama-Birmingham; Michael Gallagher and Nina Crimson of George Washington University; Charles Calhoun and Lawrence Phillips of the University of Miami; Mike Lubel and Robert Oliva of Florida International; Paul LaMonaca and Don Williamson of American University; Jim Smith and Julie Brazelton of William & Mary College; Anthony Billings and Ted Engelbrecht of Georgia State University; and Paul Streer and John Barrack of the University of Georgia. The Price Waterhouse participants were Banks Currin, partner, Washington, D.C.; Bob Calcutt, partner, Orlando; Charles Hogue, partner, Miami; Angie Parish, senior manager, Tampa; Gary Rhea, partner, Winston-Salem; Carl Donnelly, partner, Columbia; Bill Nathan, senior manager, Century City, CA.; Rick Berry, partner, Norfolk; Bob Medlin, partner, Birmingham; Leon Leonhardt, partner, Charlotte; Dick Highberger, partner, Chicago; Bob Kashmanian, senior manager, Atlanta; Stuart Baesel, senior manager, Atlanta; Robert Watson, partner, Atlanta; John Shevlin,

director, Atlanta; Roscoe Egger, partner, Washington, D.C.; and Bob Shapiro, partner, Washington, D.C.

John Shevlin, Southeast Area Human Resource Director, Price Waterhouse, Atlanta.

## ATA Computer Conference Cincinnati, Ohio

August 16, 1987

- TOUR OF IRS SERVICE CENTER IN COVINGTON, KENTUCKY  
An Electronic Filing Service Center
- COMPUTER USAGE IN CPA FIRMS  
*Jay Levine*  
*Price Waterhouse*  
*Scott Fay*  
*Apfel, Levy, Zlotnick & Co.*
- USE OF COMPUTERS IN GRADUATE TAX EDUCATION  
Use of Commercial Tax Preparation  
*Professor Avi Rushinek*  
*University of Miami*  
Planning Software versus Tax Textbook Software in the Classroom  
*Professor Avi Rushinek*  
*University of Miami*  
How to Use Computers in Taxation  
*Professor Kevin Misiewicz*  
*University of Notre Dame*  
Tax Data Bases and Teleconferencing  
*Professor Don Marshall*  
*Memphis State University*
- OFFICE AUTOMATION AND THE FUTURE OF COMPUTERS  
*David Landry*  
*Coopers & Lybrand*

Cost: \$80.00

For more information, contact:  
Barry C. Broden  
University of Hartford  
Tax Institute  
(203) 243-4271

# ATA Committee on Computer Usage and Applications

Recently there has been a significant increase in the development and use of computerized instructional materials by tax faculty. The committee designed an information system intended to provide a mechanism which will enable these resources to be identified and shared with our colleagues in a timely fashion. Individual professors at each university will be designated as a source for identifying any development of these materials by their faculty. These 'contacts' at the various universities will pass any information along to a committee member for inclusion in the next edition of the ATA Newsletter.

A standard form is available for reporting: (1) a description of the materials; (2) the courses and topics the item is designed for; (3) the hardware/software requirements; (4) the cost of the materials, if any; and, (5) the name of the person to contact for additional information. The committee does not recommend or review any of the materials. Individuals submitting materials assume full responsibility and acknowledge their willingness to share the information with those who contact them. For further information contact Professor Bud Lacy, School of Accounting, Oklahoma State University, Stillwater, OK 74078, (405) 624-5124.

Two recent developments have been received by the committee. Under a grant from the National Center for Automated Information Retrieval, Professor Kevin Murphy of Oklahoma State University has developed a series of tax research

training materials designed to facilitate the integration of LEXIS into the graduate tax curriculum. The materials consist of both manual and computer assisted research exercises as well as cases on topics of current interest. The user must currently have the capability to access the LEXIS database.

The materials are provided free of charge to all universities and will be updated and revised annually for the next three years. If you are interested in obtaining a set of materials, please contact Professor Kevin Murphy, School of Accounting, Oklahoma State University, Stillwater, OK 74078, (405) 624-5357.

Professor Radie Bunn, Northeast

Louisiana University, and Professor Richard Nichols, Southwest Missouri State University, have developed case materials designed to be used with the AARDVARK Estate Tax Planner software package. The materials include a wealth of data about a hypothetical family which is intended to be used as client information to formulate a full range of options and project the tax consequences of each option. The materials are provided at no cost. For further information, please contact Professor Radie Bunn, Northeast Louisiana University, College of Business Administration, Department of Accounting, Monroe, LA 71209, (318) 342-3184.



## 1986-87 American Taxation Association Officers and Trustees

Many of the current officers and trustees of the ATA gathered together in New York for a photo session during the American Accounting Association Annual meeting in August 1986. They are pictured as follows: (Back row, left to right) Edmund Outsley, Michigan State Univ.; W. Eugene Seago, Virginia Poly. Inst. and State Univ.; Michael L. Moore, Univ. of Southern California; Wm. Stanton Smith, Price Waterhouse; John L. Kramer, The Univ. of Florida. (Front row, left to right) James L. Wittenbach, Univ. of Notre Dame; Anna C. Fowler, The Univ. of Texas at Austin; Sally M. Jones, The Univ. of Texas at Austin; Silvia A. Madeo, Univ. of Missouri at St. Louis; and John O. Everett, Virginia Common Wealth Univ.

## American Taxation Association

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