

# American Taxation Association

Volume 20, Fall 1988

Robert L. Gardner, Editor  
School of Accountancy  
Brigham Young University  
Provo, UT 84602

## 1988 ATA-Price Waterhouse Foundation Award



Suzanne Luttman accepts her award from Thomas Porcano (L) and Stan Smith (R).

Professor Suzanne M. Luttman of the University of Colorado at Boulder was the recipient of the 1988 ATA-Price Waterhouse Doctoral Dissertation Award. She completed her doctoral work at the University of Illinois. The award is presented annually to the author of an outstanding tax dissertation. The committee, chaired by Thomas M. Porcano (Miami University--Ohio) with members Charles Boynton (University of Wisconsin), Novella Noland Clevenger (Virginia Commonwealth University), Steven Crowell (Auburn University), David Maloney (University of Virginia), and Richard P. Weber, (Michigan State University), believes that in addition to her outstanding dissertation, Suzanne Luttman will be a productive member of the academic community. A check for \$5,000 and a plaque were presented to Professor Luttman at the 1988 ATA luncheon by William Stanton Smith, Director-National Tax Human Resources of Price Waterhouse.

## Tax Manuscript Award

The 1987-88 American Taxation

Association Tax Manuscript Award was presented to Silvia A. Madeo, Albert A. Schepanski, and Wilfred C. Uecker at the ATA luncheon in Orlando for their publication, "Modeling Judgments of Taxpayer Compliance," which appeared in the October 1987 edition of The Accounting Review. Silvia Madeo has a Ph.D. from the University of North Texas (previously North Texas State University) and is an Associate Professor at the University of Missouri--St Louis. Albert Schepanski has a Ph.D. from the University of Illinois and is an Associate Professor at the University of Iowa. Wilfred Uecker has a Ph.D. from the University of Texas and is a Professor at Rice University. The 1987-88 Tax Manuscript Committee was chaired by Stephen T. Limberg of the University



From left: Wilfred Uecker, Albert Schepanski, Stephen Limberg, and Silvia Madeo.

of Texas--Austin, and had the following members: Kenneth E. Anderson of the University of Tennessee, Jesse Boyles of the University of Florida, Charles Christian of Arizona State University, Julie Collins of the University of North Carolina, and Valerie Milliron of Penn State University. After a comprehensive review of the tax literature and a call for nominations, the final selection was made from 11 manuscripts that were nominated from six different publications covering the

period 1985-1987.

## President's Letter

by Jane O. Burns

The American Taxation Association is beginning its fifteenth year. Our brief but rich history is one we can view with pride. The accomplishments made during the first fourteen years are significant because many ATA members contributed their valuable time, ideas, and energy. No organization such as ours can be successful without the unselfish and enthusiastic support of its members.

Those of you who were unable to be at the meeting in Orlando missed well-attended and very interesting programs. Sincere thank y'all's go to the 1987-88 Annual Program Committee chaired by Sandy Kramer and to President Michael Moore. The speakers were so engrossing that two fire alarms during one session did not drive us from our seats! Norman Ture's excellent luncheon speech was one of several highlights, along with the presentation of the outstanding manuscript and dissertation awards. But for me, the main attraction of these meetings is always the same--the opportunity to meet new people and to strengthen friendships that have developed over the years.

In case some of you are sidetracked before you reach the end of this message, I want to inform you of two activities that are in the planning process. One, a midyear meeting is planned for February 4, 1989 in Dallas, Texas. The theme of this meeting is **Teaching Taxation**, and the objective is to exchange ideas and materials that you have found to be helpful in your teaching career. More details about

(Continued on page 2)





(President's Letter from page 1)  
the meeting are provided in a separate article in this newsletter. Two, the Trustees established a new committee at their annual meeting in Orlando: The Tax Policy Research Oversight (TaxPRO) Committee, chaired by Sally Jones. More details about this committee will appear in a later newsletter, and a request for subcommittee members will be made as the need occurs.

A list of the 1988-89 committees with the charges and chairpersons is published in this newsletter. Thus far, 156 people are serving in elected or appointed positions for 1988-89. This number will increase as the new TaxPRO Committee is organized. In addition, we will be contacting many of you for your opinions and help on various projects.

Most committees held organizational and strategy sessions in Orlando. Each chairperson's responsibilities include providing ATA officers with status reports four times during the operating year. According to the first set of reports, many people are attacking the charges with gusto! We expect this early beginning to result in more timely announcements and allow more committees to complete all of

their assigned tasks before the various deadlines.

We now have three awards committees. In addition to the ATA-Price Waterhouse Dissertation Awards Committee (chaired by Chuck Swenson) and the ATA Tax Manuscript Award Committee (chaired by Julie Collins), Ernst & Whinney is sponsoring awards for Outstanding Student Manuscripts. The committee that will select the winners of these awards is chaired by Ed Schnee. Please refer to the separate call for manuscripts in this newsletter. The Annual Program committee (chaired by Karen Hreha) also has an announcement for you in this newsletter. Other continuing committees deal with Computer Usage (Bob Michaelson), Membership (Debra White Hopkins), and Nominations (Michael Moore).

Five committees are either new or different from those in prior years. Two focus on building external relations--one with the IRS (Cherie O'Neil) and the other one with Practitioners (Caroline Strobel). The Publications Committee (Jack Kramer) and the Research Committee (Susan Nordhauser) concentrate on ATA

research interests. Finally, to be in step with the AAA 1988-89 international theme and because of some serious developments, an ATA committee is investigating international tax issues (Ed Outslay).

The coming year can be a productive one if we all make a contribution to ATA. If you are not among the 156 elected and appointed participants, don't wait for an invitation. Everyone is requested to review the planned 1988-89 committee activities reported in this newsletter and communicate your nominations, suggestions, or useful information to the appropriate committee chairperson(s). Also, send Bob Gardner, ATA newsletter editor, any items that you believe are of interest to the membership. Please plan now to attend the annual meeting in Hawaii, the midyear meeting in Dallas, and a regional meeting or two. A lot of us will be there waiting to see you and hoping for your support and interest. Finally, if you read this far, please sing "How Dry It Is" (or something you believe to be more descriptive of this letter) next time you see or talk with me!

Best wishes to all of you for a productive and happy 1988-89.

## Notices

### ATA Nominations

#### Call for Nominations

The Nominations Committee would like ATA members to recommend nominees for the slate of officers that will be nominated at the 1989 ATA Business Meeting in Honolulu for the following positions: (a) president-elect; (b) vice-president; (c) secretary-treasurer; (d) board of trustees (3 members); and (3) JATA Editor-elect.

Members may nominate themselves as well as others for these positions. Please send nominations to:

Michael L. Moore, Chairperson  
ATA Nominations Committee  
School of Accounting  
University of Southern California  
Los Angeles, CA 90089-1421

### ATA Dissertation Awards

#### Call for Nominations

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 (preferably not the summary chapter of the dissertation) along with a letter of recommendation from the chairman of their dissertation committee by February 15, 1989. The award winner will be honored at the annual ATA luncheon in August 1989. A plaque and a cash award of \$5,000 will be presented by a representative of The Price Waterhouse Foundation. A nominee must have completed the dissertation during the period from January 1, 1988 through January 1, 1989 and be a member of the ATA.

Please send all nominations to:  
Professor Charles W. Swenson  
School of Accounting  
University of Southern California  
Los Angeles, CA 90089-1421

### Tax Manuscript Award:

#### Call for Nominations

The ATA's Tax Manuscript Award Committee is seeking nominations for the 1989 Tax Manuscript Award. To be eligible, the manuscript must have a 1986, 1987, or 1988 calendar year publication date. Books, chapters and articles are eligible, but manuscripts that 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 January 15, 1989. Please send all nominations to:

Professor Julie H. Collins  
Graduate School of Business  
Carroll Hall, C.B. #3490  
University of North Carolina  
Chapel Hill, NC 27599-3490



# 1988-89 American Taxation Association Officers and Trustees

## President:

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(801) 378-3212

## 1988-89 ATA Committees

### ATA/Price Waterhouse Doctoral Dissertation Award Committee

1. Review solicitation and selection guidelines.
2. Solicit applications from ATA members.
3. Select the winner and notify the ATA president.
4. Arrange for the plaque, award check, and presentation by a PW representative at the 1989 ATA luncheon.

#### Chairperson:

Professor Charles W. Swenson  
School of Accounting  
University of Southern California  
Los Angeles, CA 90089-1421  
(213) 743-2426

### ATA Tax Manuscript Award Committee

1. Review solicitation and selection guidelines.
2. Solicit nominations of published research by ATA members (only one author must be an ATA member).

3. Arrange for the plaque(s) and presentation at the 1989 ATA luncheon.

#### Chairperson:

Professor Julie H. Collins  
Graduate School of Business  
O12A-Carroll Hall, C.B. 3490  
University of North Carolina  
Chapel Hill, NC 27599-3490  
(919) 962-3207

### ATA/Ernst & Whinney Tax Student Manuscript Award Committee

1. Establish solicitation and selection guidelines.
2. Solicit applications from ATA members.
3. Select the winner(s) and notify the ATA president.
4. Arrange for the plaque(s), award check(s), and presentation(s) by an E&W representative at the 1989 ATA luncheon.

#### Chairperson:

Professor Edward J. Schnee  
School of Accountancy  
University of Alabama  
P.O. Box 870220

Tuscaloosa, AB 35487-0220  
(205) 348-2910

### Annual Program Committee

1. Coordinate this Committee's efforts with the AAA Program Committee and investigate the possibility of joint sessions with other AAA sections and with national tax organizations.
2. Review solicitation and selection guidelines for papers to be presented for panel discussions, for the luncheon speaker, and for session chairpersons.
3. Solicit papers for presentation, panel ideas and panelists, and luncheon speaker nominations (emphasis should be on the AAA annual program's theme).
4. Select quality papers, speakers, and moderators for the 1989 annual program in Hawaii. If ATA is paying the airfare of the luncheon speaker, try to arrange for the

- lowest cost fare.
5. Arrange all program details, including time and room assignments, video and audio equipment, luncheon menu, speaker's gift or honorarium, and display of ATA publications and membership materials (coordinate this last duty with the Membership Committee). Also, arrange for photographs to be taken of (a) award winners, (b) speaker(s), (c) officers and trustees, (d) committee chairs, and (e) other appropriate participants.

#### Chairperson:

Professor Karen S. Hreha  
Department of Accountancy  
470C Commerce West  
University of Illinois  
1206 So. Sixth Street  
Champaign, IL 61820  
(217) 333-1389



### Committee on Computer Usage

1. Review past committee activities.
2. Prepare and submit an NACAIR grant proposal.
3. Prepare an annotated list of tax templates, software, cases and other computer aids and submit this information for publication in the ATA newsletter.
4. Explore the possibility of presenting seminars or workshops in conjunction with AAA regional and annual meetings. (Coordinate this charge with the Committee on Regional Programs and the Annual Program Committee.)
5. Prepare written procedures for ATA members to communicate electronically.

#### Chairperson:

Professor Robert H. Michaelsen  
Department of Accounting  
College of Business Adm.  
University of North Texas  
Denton, TX 76203-3677  
(817) 565-3090

### Committee on International Taxation Issues

1. Review past ATA/LAS committee activities.
2. Determine the agenda for Treasury Regulations affecting international tax issues.
3. Select issue(s) that committee members believe should be and can be addressed and prepare position paper(s) on the issue(s) for submission to the Treasury, the IRS, key Congressional members, other relevant agencies or organizations, and news services such as the Wall Street Journal or news departments at your universities. (Coordinate this charge with the work of other organizations such as the International Taxation Subcommittee of the AICPA Tax Division.)

#### Chairperson:

Professor Edmund Outslay  
Department of Accounting  
College of Business  
328 Eppley Center  
Michigan State University  
East Lansing, MI 48824-1121  
(517) 355-7486

### Committee on AAA Regional Programs

1. Review past committee activities.
2. Establish contact with each AAA Regional Vice President and Regional program chairperson to ensure ATA is well represented on all Regional programs. Explore new ideas and approaches that could be attractive to academicians and practitioners in each AAA Region. (Coordinate this charge with the Practitioner

#### Interests Committee.)

3. Assist Regional VP's and program chairs in their efforts to organize good quality tax sessions including paper presentations, workshops, panels, moderators, and displays.
4. Seek permission to display ATA publications and membership materials at each Regional meeting. (Coordinate this charge with the Membership Committee.) Make ATA membership brochures available to individuals attending tax sessions.

#### Chairperson:

Professor Karen Fortin  
Department of Accounting  
School of Business Adm.  
University of Miami  
Coral Gables, Fl. 33124  
(305) 284-5428

### Committee on Tax Policy and Relations with the IRS

1. Evaluate how ATA can effectively increase its role in tax policy.
2. Consult with ATA, AICPA, and ABA members and other relevant organization members who have testified before Congress, who have submitted position papers on tax legislation, and who have served on the IRS Advisory Board.
3. Informally investigate the possibility of a permanent ATA representative on the IRS Advisory Board.

#### Chairperson:

Professor Cherie J. O'Neil  
Department of Accounting  
College of Business  
Virginia Poly Institute & State University  
Blacksburg, VA 24061  
(703) 961-6096

### Membership Committee

1. Review past committee activities.
2. Revise the information packet prepared by the 1987-88 Committee.
3. Identify target groups with potential ATA members and provide individuals within these groups with membership materials.
4. Contact people who did not renew their ATA membership.
5. Ensure that membership information is available for display and distribution at the AAA Annual meeting and Regional meetings. (Coordinate this charge with the Annual Program Committee and the Committee on AAA Regional Programs.)

#### Chairperson:

Professor Debra White Hopkins  
Department of Accounting  
College of Business Adm.  
University of Texas at Arlington

Arlington, TX 76019  
(817) 273-3060

### Nominations Committee

1. Review the process of past Nominations Committees.
2. Solicit recommendations for a slate of officers for 1989-90. They are:
  - a. President-Elect;
  - b. Vice President;
  - c. Secretary-Treasurer;
  - d. Board of Trustees; and
  - e. JATA Editor-Elect.
3. Review the AAA activities list for ATA members and directly solicit information on the quality of services contributed by potential nominees.
4. Select the best candidates by May 1, 1989.
5. Present the slate to the Board of Trustees and to the ATA membership at the 1989 business meeting in Hawaii.

#### Chairperson:

Professor Michael L. Moore  
School of Accounting  
University of Southern California  
Los Angeles, CA 90089-1421  
(213) 743-8786

### Practitioner Interests Committee

1. Solicit information from current members to determine, for example, why they joined and have continued their membership, what ATA activities and publications are of interest to them and why, and what other activities ATA could pursue that would be of interest to them and to their nonmember colleagues.
2. Solicit information from selected practitioners to determine actions that ATA can take that would make ATA membership attractive to them.
3. Distribute information to selected members of CPA firms who specialize in taxation or in recruiting tax students. (Coordinate this charge with the Membership Committee.)
4. Identify ways to encourage practitioners to become involved in ATA activities. (Coordinate this charge with the Committee on AAA Regional Programs and the Annual Program Committee.)
5. Prepare any recommendations necessary for the Board of Trustees to consider.

#### Chairperson:

Professor Caroline D. Strobel  
Division of Accounting  
College of Business Adm.  
University of South Carolina  
Columbia, SC 29208  
(803) 777-2713

### Publications Committee

1. Work with the JATA Editor and Associate Editors and with the ATA newsletter

#### Editor.

- a. Advise on policy issues, including special features and JATA submission fees.
  - b. Establish a policy for acceptable types of advertising and methods for soliciting advertisements, including placement and accounting program information.
  - c. Review current charges for advertisements.
  - d. Advise on any other matter as needed.
2. Evaluate methods for increasing the sale/distribution of ATA publications such as JATA, Tax Planning for Educators, and Publication Opportunities for Tax Researchers.
    - a. Monitor the inventory of ATA publications to determine the continuing availability of back issues of JATA and copies of other materials.
  3. Contact potential institutional subscribers of JATA directly or through an ATA member.
  4. Evaluate any proposals for new or revised ATA publications, if submitted.

#### Chairperson:

Professor John L. Kramer  
Fisher School of Accounting  
The University of Florida  
Gainesville, FL 32611  
(904) 392-0155

### Research Committee

1. Prepare an annotated list of tax working papers and submit this list to the ATA newsletter for publication.
2. Prepare a list of school/individuals who are using the Arthur Young/IRS/Michigan data tapes.
  - a. Determine a communication procedure to help avoid individuals unknowingly duplicating research efforts with these tapes.
3. Prepare an annotated list of data bases that may be useful to tax researchers (and if appropriate, list people who have used these data bases) and submit this list along with the name, address, and telephone number of the contact person and the current cost for the data base.
4. Propose a procedure for making the above types of information available to ATA members. (Contact members of other AAA sections and other organizations for ideas.)

#### Chairperson:

Professor Susan Nordhauser  
Division of Accounting & Business Data  
College of Business  
University of Texas at San Antonio  
San Antonio, TX 78285-0632  
(512) 691-5233



### Tax Policy Research Oversight Committee

"This Committee will have five members with the following terms: three persons elected from the current trustees, one with a three-year term, one with a two-year term and one with a one-year term. As each member's term expires, a trustee will be elected by the trustees, for a three-year term. Two

person will be appointed from the ATA membership at large by the ATA president, during which term each will serve one year. Strong consideration should be given to persons with prior committee work in the tax policy area. The oversight committee will advise the ATA president concerning tax policy research projects which should be undertaken, committees which

should be formed to do the research, and membership of these committees."

Chairperson:  
Professor Sally M. Jones  
Department of Accounting  
CBA 4M.226  
University of Texas at Austin  
Austin, TX 78712-1172  
(512) 471-5318

### Historian

Professor D. Larry Crumbley,  
Texas A&M University

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## TEXAS TECH UNIVERSITY COLLEGE OF BUSINESS ADMINISTRATION ANNOUNCES THE BURKE SCHOLARS PROGRAM FOR ACCOUNTING DOCTORAL STUDENTS

Annual Fellowship To Be  
Awarded April 30, 1989  
(Tax Concentration Given Preference)

First Year Fellowship*	\$ 5,000
Teaching or Research Assistantship	<u>6,750</u>
Total Funding	<u>\$11,750</u>

Application Deadline: March 1, 1989

For more information, contact:

Dr. Donald Clancy, Advisor  
Accounting Doctoral Program  
College of Business Administration  
Texas Tech University  
P.O. Box 4320  
Lubbock, TX 79409  
(806) 742-3183

\*Renewal for second year  
with good standing in program.

Scholarships also are available for  
students seeking an MS Accounting  
(Tax Concentration) degree.

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## TAX RESEARCH SYMPOSIUM

Sponsored by  
Deloitte Haskins + Sells  
January 12 and 13, 1989  
The Newporter Resort  
Newport Beach, CA

### Thursday, January 12, 1989

- 1:00 - 2:00 p.m. Registration
- 2:00 p.m. Welcome
- Professor Michael L. Moore  
University of Southern California
- Dr. Emil M. Sunley  
Deloitte Haskins + Sells
- 2:15 - 5:00 p.m. Capital Gains Taxation -  
Research on the Impact of Recent  
and Proposed Changes in the Tax  
Treatment of Capital Gains
- Gerald E. Auten  
Bowling Green State University
- Robert F. Gillingham  
U.S. Treasury Department
- Donald W. Kiefer  
Library of Congress
- Joseph J. Minarik  
Urban Institute
- Larry J. Ozanne  
Congressional Budget Office
- 6:30 p.m. Reception and Banquet
- Speaker:
- Dr. Emil M. Sunley  
Director of Tax Analysis  
Deloitte Haskins + Sells
- Topic:
- "The Tax Challenge of the  
New Administration"

### Friday, January 13, 1989

- 8:00 a.m. Continental Breakfast
- 8:30 - 9:20 a.m. The Corporate Tax
- "The Fall and Rise of the U.S.  
Corporate Income Tax"  
Valerie L. Amerkhail  
Deloitte Haskins + Sells
- 9:40 - 11:45 a.m. State and Local Tax Issues
- "Impact of 1986 Act on Municipal  
Bond Market"  
Cathy L. Daicoff  
Standard & Poor's Corporation
- "The Intergovernmental Agenda of  
the next Administration"  
Robert Ebel  
Advisory Commission on  
Intergovernmental Relations
- "The Unfinished Agenda for State  
Tax Reform"  
Steven D. Gold  
National Conference on State  
Legislatures
- "Recent State Experience with  
Property Tax Reform"  
Michael E. Bell  
The Urban Institute
- 12:00 noon Luncheon
- 1:30 - 4:45 p.m. Tax Research Workshops on Game  
Theory, Expert Systems, Taxpayer  
Compliance and Capital Markets.

For further information please write or call:  
Michael L. Moore or Charles W. Swenson  
School of Accounting  
University of Southern California  
Los Angeles, CA 90089-1421 (213) 743-8727



(Notices continued)

## ATA/E&W Student Tax Manuscript Awards

The American Taxation Association and Ernst & Whinney are pleased to announce an award program for outstanding tax manuscripts. To be eligible the manuscript must be authored by a student or students in residence and enrolled in a degree program. Manuscripts in all areas of taxation, including policy, compliance, practice, procedure, and education will be considered.

The deadline for submission of manuscripts is January 15, 1989. Awards will be presented at the ATA luncheon in August, 1989, in the amounts of \$2,500 for first place, \$1,500 for second place, and \$1,000 for third place.

Details of the program will be mailed to tax faculty members. A copy of these guidelines may be obtained by writing to:

Edward J. Schnee  
School of Accountancy  
Commerce and Business  
Administration  
University of Alabama  
Tuscaloosa, Alabama  
35487-1399

## Submission Fee for JATA

The ATA Publications committee has decided that effective January 1, 1989, all new manuscripts submitted to JATA should be accompanied by a \$25 submission fee. This practice is consistent with recent changes by other AAA journals. Each of the three Association-wide journals now has a \$50 submission fee, and all of the section journals have fees of at least \$25.

The fee is intended to be a submission fee and not a reviewing fee. Therefore it is nonrefundable, even if the paper is returned to the author as inappropriate for review. The committee hopes that this practice will discourage "frivolous" submissions. Additionally, if a rejected paper is resubmitted, it should be accompanied by a new fee. The assumption in this situation is that the author believes the paper is a substantially new paper and not merely a revision of the rejected version. Revenues from the fees collected will help defray some of the costs associated with publishing the journal.

## Call for Manuscripts

All interested authors are invited to submit manuscripts to Advances in Taxation, Volume 3. Advances in Taxation, published by JAI Press, Inc., is an annual volume devoted to the publication of all types of academic tax research. The contributing author's name and affiliation should appear on the title page but not on any other part of the manuscript. Please send three copies of your manuscript to:

Professor Saliy M. Jones  
Department of Accounting  
CBA 4M.202  
University of Texas at Austin  
Austin, Texas 78712-1172  
(512) 471-5318

## Price Waterhouse Tax Colloquium

On August 12 and 13, 1988, twenty-four tax educators from graduate tax programs throughout the U.S. met with 19 PW partners and staff at the 1988 Tax Colloquium, sponsored by the Price Waterhouse Foundation. Peter J. Hart, Vice Chairman-Tax Services, hosted the meeting.

The theme was "Exploring the Cutting Edge of Technology in the Tax Practice." The educators and PW personnel discussed the implications of technology in the tax profession. Representatives from the following specialized services at PW were present to demonstrate the specific role of technology in each of these areas: International Assignment Tax Services, Executive Financial Services/Consumer Financial Institute, Corporate Computer Assisted Tax Services, and the PW Technology Centre. Educators participated in discussions about a typical day in the life of a tax professional from a technological perspective and the tax practice management implications of technology.

On the evening of August 12, the Colloquium was addressed by Dominic A. Tarantino, Co-Chairman, Managing Partner, U.S. Firm of Price Waterhouse. Mr. Tarantino discussed the bright future in the tax profession for the best minds. He rejected the pessimistic view that the fun had gone out of tax with increasing complexity and urged educators to help develop technically sound professionals who have excellent problem-solving skills and a desire to be broad based

business advisors, not just narrow technicians. To help tax educators do this job Mr. Tarantino announced two new programs sponsored by the Price Waterhouse Foundation: the PW Case Study Program in Tax (See separate notice in this newsletter) and the PW Fellowship Program in Tax. This fellowship program consists of two \$25,000 fellowships of one semester duration (excluding the summer) designed to provide "released time" to assistant professors in tax. The goal is to enable these junior faculty to devote concentrated time to writing and research necessary for advancement.

## Price Waterhouse Case Studies in Tax

At the AAA meeting in Orlando, the PW Foundation announced a program to bring tax case studies to the classroom. Six cases based on actual client situations and covering a variety of corporate taxation issues, will be available. With this material students will be able to study "real-life" problems. Solutions will be designed to reflect a practitioner viewpoint. Updates of solutions and new cases will be provided to instructors as they become available. Professor Sally Jones of the University of Texas at Austin will serve as editor. All costs of case development and distribution are underwritten by the Price Waterhouse Foundation. The material will be available for shipping in late December. Please contact Mary Gilmartin, 1251 Avenue of the Americas, New York, N.Y. 10020, (212) 790-4713 to place your order.

## Reminder from the ATA Annual Programs Committee

Please check the October issue of the 1989 Annual Meeting-Call for Papers section. The deadline for paper submissions is February 1, 1989. As in the past, the ATA plans to devote one session to tax dissertations. Please encourage doctoral students to submit either their dissertation proposals or completed papers using the same procedure as described in the AAA newsletter. Specify that the paper is to be considered for the dissertation session. There is also a special form for persons who wish to submit proposals for panel discussions.



All manuscripts and proposals should be sent to Professor Doug Snowball at the University of Florida. Sponsors of CPE tax courses at the 1989 Annual Meeting should contact Professor Karen Hreha, Chairperson of the ATA Annual Program Committee, Department of Accountancy, 470C Commerce West, University of Illinois, 1206 S. Sixth Street, Champaign, IL 61820.

### Behavioral Research in Accounting

The first issue of Behavioral Research in Accounting, the journal of the Accounting, Behavior and Organizations Section, is in the process of being printed. Authors desiring to submit papers to be considered for future issues should submit four copies of the manuscripts to: K.J. Euske, Code 54 EE, Behavioral Research in Accounting Naval Postgraduate School, Monterey, CA 93921.

Format requirements are the same as the Accounting Review. The submission fee is \$25.00. As of January 1, 1989, the submission fee will be \$50.00.

### Book or Software Reviews

Members interested in writing a book review or software review for The Journal of the American Taxation Association should contact the Associate Editor:

Jack Robison, Associate Editor  
Journal of the American Taxation Association  
School of Business  
CAL Poly  
San Luis Obispo, CA 93407

Address for fall:

Dept. of Accounting  
College of Business  
University of Arizona  
Tucson, AZ 85721  
(602) 621-2520

### Tax Research Symposium

The USC-DH+S Fourth Annual Tax Research Symposium will be held January 12 and 13, 1989 at the Newporter Resort, Newport Beach, California. ATA members will receive a registration brochure in mid-November. Please note the announcement of the symposium program in this ATA Newsletter.

### ATA Midyear Conference

The ATA is sponsoring a midyear conference in Dallas, Texas on Saturday, February 4, 1989. The theme of the conference is Teaching Taxation Courses. The emphasis is on exchanging practical teaching ideas and materials. The meeting format will be interactive. Your admission fee is your favorite classroom materials. Copies of syllabi, case studies, tax return problems, tax games, role-playing instructions, and other items from your courses will be distributed at the meeting to all participants. We'll also have some practitioners join us with their ideas and useful materials available from their firms. Although many of the materials can be adapted to more than one course, the focus will be on the individual tax course (Tax I), the advanced tax course (Tax II), the tax research course, and the C corporate course.

Please plan to join us in Dallas. To ensure that you receive the full details about the program, send your name and address now to Sandra S. Kramer, BUS 301, University of Florida, Gainesville, FL 32611.

### ATA Newsletter Deadlines

The deadlines for submitting information to the ATA Newsletter are as follows: Winter 1989 Issue--February 1, 1989; Summer 1989 Issue--June 1, 1989. Please send information to: Professor Robert L. Gardner, School of Accountancy, Brigham Young University, Provo, Utah 84602

### Management Accounting Research

The AAA-Management Accounting Section has approved a new publication entitled Management Accounting Research. Authors should submit four copies of manuscripts to: Professor William L. Ferrara, Management Accounting Research, 210 Beam Business Administration Bldg., The Pennsylvania State University, University Park, PA 16802. Format requirements are the same as for the Accounting Review. The submission fee is \$25.00.

### American Taxation Association

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