



American Taxation Association

Volume 29, Fall 1991

Karen Fortin, Editor

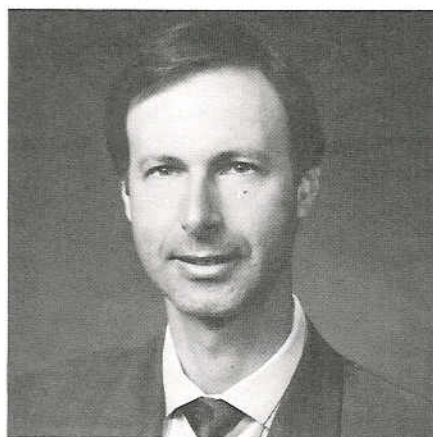
PRESIDENT'S LETTER

It is a great honor for me to become the president of the American Taxation Association. I expect it to be a very busy and productive year.

The year started with an outstanding annual meeting. All of the sessions were well attended in spite of a less than optimal schedule. In addition, the luncheon had the largest attendance ever and the largest attendance of any luncheon. The speaker was both interesting and thought-provoking. I am sure that all who attended join me in thanking the members who participated in the program as well as the annual program committee for an outstanding job.

During the year, I would like the ATA to complete three major goals. The first is a revision of our organization's structure. Currently, we have a very informal structure. This worked well in the past. However, it has resulted in duplication of efforts and lost opportunities and initiatives. I have charged the strategic planning committee with suggesting changes to the bylaws and writing an operating manual that will provide a more formal structure thereby improving the operations of our organization. Please contact the chairman with any suggestions or comments you have.

The second goal is for the ATA to become more active in setting tax rules and policies. I have charged each of the policy subcommittees with writing either a response to legislation or proposed regulation or a proposed



Ed Schnee, ATA President

revenue ruling. In addition, I plan on creating task forces as needed. By the time you read this, the task force on large partnerships will have submitted comments on the proposed legislation. I hope that this will be the first of many submissions. If you have any suggestions about areas we should comment on, please notify me and/or the appropriate subcommittee chairperson.

The third goal is to make this year's mid-year meeting the biggest and best. Elsewhere in this

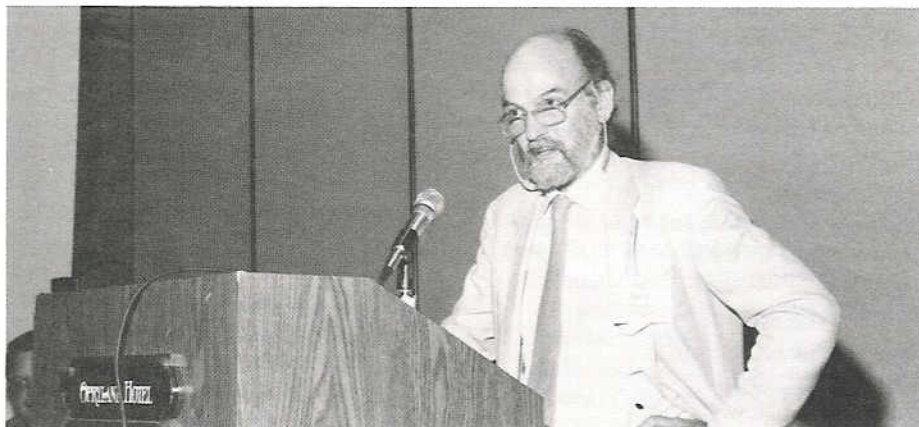
newsletter is information about the meeting. I urge you to attend.

In addition to these three main goals, I plan to continue the work of my predecessors. The tax research methodologies committee is working on a guide to data bases for tax research. The KPMG Peat Marwick Foundation has agreed to fund the printing of this volume. I anticipate its completion this year.

The publication committee will be reviewing the editorial policy of the *JATA*. This review will take into consideration trends in tax education and research over the next ten years. This is necessary to maintain the outstanding quality for our journal.

This is a very ambitious agenda for the coming year. I know that I can count on your support in completing it. I encourage each of you to let me know of any ideas or comments you have. Together we will be able to continue the growth and improvement of the ATA.

Ed Schnee



1991 ATA Luncheon Speaker David Burnbaum, author of The IRS: A Law Unto Itself

1991-92 OFFICERS

President

Edward J. Schnee
School of Accountancy
Commerce & Business
Administration
University of Alabama
Tuscaloosa, AL 35487-0220
(205) 348-2910

Vice President

Cherie J. O'Neil
School of Accountancy
College of Business Administration
University of South Florida
Tampa, FL 33620-5500
(813) 974-4186

President-Elect

John O. Everett
Department of Accounting
School of Business
Virginia Commonwealth University
Richmond, VA 23284-4000
(804) 367-1590

Secretary-Treasurer

Debra W. Hopkins
Department of Accounting
College of Business
University of Texas-Arlington
Arlington, TX 76019
(817) 273-3060

Trustees

Barry P. Arlinghaus
Department of Accountancy
School of Business
Miami University
Oxford, OH 45056
(513) 529-6216

Julie H. Collins
Department of Accounting
School of Business
University of North Carolina
Chapel Hill, NC 27599
(919) 962-3207

Anna C. Fowler
Department of Accounting
College of Business
University of Texas
Austin, TX 78712-1172
(512) 471-9473

Gregory P. Frazier
Peat Marwick
3 Chestnut Ridge Road
Montvale, NJ 07645
(201) 307-7626

Philip J. Harmelink
Department of Accounting
College of Business
University of New Orleans
New Orleans, LA 70148
(504) 286-6958



1991-92 ATA Officers from left to right: Debra Hopkins, Ed Schnee, Julie Collins, Cherie O'Neil, Emil Sunley, Anna Fowler, John Everett

Kenneth Heller
Department of Accounting
Robinson B441
George Mason University
4400 University Drive
Fairfax, VA 22030
(703) 323-2752

W. Eugene Seago
Department of Accounting
College of Business
Virginia Polytechnic Institute and
State University
Blacksburg, VA 24061-0101
(703) 231-6564

Emil M. Sunley
Deloitte & Touche
1001 Pennsylvania Ave. NW
Suite 350N
Washington, DC 20004-2505
(202) 879-4945

Journal Editor
Edmund Outslay
Department of Accounting
College of Business
Michigan State University
East Lansing, MI 48824-1121
(517) 355-7486

Newsletter Editor

Karen Fortin
Department of Accounting
School of Business
Georgia Southern University
Statesboro, GA 30460-8141
(912) 681-5061

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: **Spring 1992 Issue—December 23, 1991 and Summer 1992 Issue—April 27, 1992.** Please send all information to:

Karen A. Fortin
Landrum Box 8141
School of Business
Georgia Southern University
Statesboro, Georgia 30460-8141
Phone: (912) 681-5061

NOMINATIONS FOR 1992-93

Please send your recommendations for the slate of officers and trustees to be nominated at the 1992 ATA Business Meeting in Washington, DC. The positions to be filled are (a) president-elect, (b) vice president, (c) secretary/treasurer and (d) three members of the board of trustees. ATA members may recommend themselves as well as others for these positions. Please send your recommendations to:

Kenneth Heller, Chair
ATA Nominations Committee
Department of Accounting, Robinson B441
George Mason University
4400 University Drive
Fairfax, VA 22030

AMERICAN TAXATION ASSOCIATION 1991-92 Committees

ATA/Ernst & Young Graduate Tax Student Manuscript Award Committee

Charge:

1. Review 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 a committee member or an E&Y representative at the 1992 ATA annual program luncheon.

Chairman: Professor Tony Curatola, Drexel University

Members: Terry Crain, University of Oklahoma

Labh Hira, Iowa State University

Mike Hoffman, Florida Atlantic University

Brian Langemeier, University of Colorado, Colorado Springs

Craig Langstraat, Memphis State

Marc LeClere, University of Maryland

Chuck Price, Auburn University

Paul Shoemaker, University of Nebraska

Janet Trewin, University of North Texas

ATA/Price Waterhouse Doctoral Dissertation Award Committee

Charge:

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 committee member or a PW representative at the 1992 ATA annual program luncheon.

Chairman: Professor Ted Englebrecht, Georgia State University

Members: Art Cassell, University of North Carolina, Greensboro

Beth Kern, University of Notre Dame

Tom McGhee, University of Louisiana State

Gary McGill, University of Florida

Tom Omer, University of Illinois

ATA/Tax Manuscript Award Committee

Charge:

1. Review solicitation and selection guidelines.
2. Solicit nominations of published research by ATA members. (Note: Only one author must be an ATA member.)
3. Select the winner(s) and notify the ATA President.
4. Arrange for the plaque(s) and presentation(s) at the 1992 ATA annual program luncheon.

Chairman: Professor Chuck Swenson, University of Southern California

Members: Betty Chavis, University of Wyoming

Bob Halperin, Fordham University

Linda Johnson, Temple University

Mike Kinney, Texas A&M

Silvia Madeo, University of Missouri at St. Louis

Accreditation Standards Committee

Charge:

1. Review AACSB accreditation standards for schools of business and accounting programs.
2. Survey schools to determine problems encountered in meeting standards.
3. Prepare recommendations for undergraduate and graduate tax curriculums.
4. Coordinate activities with the 150 Hour Requirement Committee.
5. Publish the committee's findings and recommendations in the ATA newsletter.

Chairman: Professor Albert R. Mitchell, James Madison University

Members: Larry Phillips, University of Miami

Don Skadden, AICPA, Washington

Jim Smith, William & Mary

Susan Stiner, Villanova University

Joe Walsh, Golden Gate University

AICPA 150 Hour Requirement Committee

Charge:

1. Monitor the developments in state laws resulting from the AICPA requirements to determine if there are emerging patterns in terms of required tax courses and the op-

2. Prepare recommendations for undergraduate and graduate tax curriculums related to compliance with the AICPA requirements and/or state laws.
 3. Publish the Committee's findings in the ATA Newsletter.
 4. Coordinate activities with the Accreditation Standards Committee.
- Chairman: Professor Mark Higgins, University of Rhode Island
- Members: Charles Calhoun, Price Waterhouse, Miami
- Steve Colburn, Georgia State University
- Diane Riordan, James Madison University
- John Strefeler, University of Nevada, Reno
- Ron Taylor, LeMoyne College
- Richard Toolson, Washington State University

Annual Program Committee

Charge:

1. Coordinate this committee's efforts with the AAA Annual Program

(Continued on page 7)

CALL FOR PAPERS 1992 ANNUAL MEETING IN WASHINGTON, D.C.

All ATA members are encouraged to submit papers and suggestions for panel and luncheon speakers for the Annual Meeting which will be held in Washington, D.C. August 9-12, 1992. Papers should be submitted, along with the submission form which appears in the *Accounting Education News* and a \$15 submission fee, before January 17, 1992. Papers should be sent to:

Frank R. Rayburn
Department of Accounting
University of Alabama at
Birmingham
Birmingham, AL 35294

Suggestions for panel and luncheon speakers should be sent to:

Shirley Dennis-Escoffier
Department of Accounting
University of Miami
P.O. Box 248031
Coral Gables, FL 33124
(305) 284-5492

**ATA MINUTES
BOARD OF TRUSTEES MEETING
NASHVILLE, TENNESSEE
AUGUST 11, 1991**

Officers and Trustees Attending: Ken Heller, Ed Schnee, Caroline Strobel, Debra Hopkins, Jane Burns, Julie Collins, Brent Inman, Cherie O'Neil, Gene Seago, Paul Streer, Emil Sunley.

Others in Attendance: Ed Outslay, Barry Arlinghaus, John Everett, Phil Harmelink, Mike Roberts.

1. President Heller called the meeting to order at 3:40 p.m. The first order of business was approving the minutes of last year's meeting in Toronto (motion by Ed Schnee; second by Debra Hopkins; unanimous approval).
2. Debra Hopkins presented an eleven-month income statement for the fiscal year. The cash balance on 6-30-91 was \$34,741. There will be a remaining \$8,000 to \$9,000 expenditure for the Spring 1991 issue of *JATA* which will probably occur in July.
3. Barry Arlinghaus presented the Newsletter Editor's report. He indicated that he has been pleased with the AAA's handling of assembly, printing and mailing of the newsletter. He recommended that the ATA continue to use the AAA's services. Ken Heller suggested it might be useful to compare newsletter and *JATA* costs of last year with those of the upcoming year to monitor the amount of AAA surcharges. Barry Arlinghaus announced that September 20, 1991 is the deadline for submitting items for the Fall issue of the newsletter. Ken Heller thanked Barry for his years as Newsletter Editor.
4. Ed Outslay presented the *JATA* Editor's report. He believes submission and acceptance rates for the journal are in line with those of other AAA academic section journals. He apologized for the backlog of the past year but indicated he believed the past difficulties were behind him. Jane Burns raised a question concerning the new "sections" in *JATA*. She said some schools may feel the sections, or categories, within the journal denote different quality categories. Gene Seago indicated

a concern that articles not listed as main articles would not be indexed by many publishers. Ed responded by saying that the practice of using sections such as "notes" would permit some articles to be published that would not otherwise be published. Ed also indicated the sections within *JATA* would permit inclusion of some practice-oriented articles. Jane Burns expressed a concern that the inclusion of formulas within a practice-oriented article might be counterproductive and might discourage many practitioners from reading such articles. Ken Heller indicated that the use of "sections" within *JATA* was similar to what *The Accounting Review* had done for many years. Gene Seago and Jane Burns both remarked that perhaps this matter would be most appropriately dealt with by the ATA Publications Committee, rather than the Trustees. Jane Burns said the matter had never been considered by the Publications Committee before. Julie Collins said that having an officially designated "notes section" would allow authors to originally submit papers as notes and might encourage desirable submissions that might not have otherwise occurred. Ed Outslay said this is not always the case: that the classification is usually an editorial decision, but that labeling an article as a "note" does not mean the research is any less stringent. Ed said that perhaps determination of what constituted an article or a note could be a matter for the Publications Committee to determine. Ed Schnee indicated he would like to see the matter referred to this committee and Ken Heller agreed.

Brent Inman commented on whether *JATA* had considered methods for increasing practitioner interaction with *JATA*. He noted that some journals have a practice section, or a practice editor. Ed Outslay responded by saying that there might be a number of ways to promote this interac-

tion, such as guest editorials or invited papers on practitioners' views of current research. Ken Heller responded to Brent Inman by saying there might be a perception that *JATA* does not want practitioner input but that he didn't think this was a deliberate course of action on *JATA*'s part.

Cherie O'Neil then asked Ed Outslay why submissions and acceptances were lower this year than last. Ed indicated he started with no articles in the pipeline and with six under review, only one of which was ultimately accepted. Ed stated that comments from other AAA section editors were similar in that they seem to have received less articles of acceptable quality recently. Cherie again expressed her concern that perhaps the Publications Committee should be encouraged to increase submissions. Ed Schnee said he felt this was not the role of the committee. Ed Outslay indicated that the competition for tax articles is increasing, with other journals now accepting such articles. Julie agreed, noting that she has reviewed tax articles for several other journals recently. Ken Heller and Gene Seago noted that the number of new articles submitted last year and this were very similar and questioned where the drop in the number of revisions occurred. Cherie O'Neil said that the matter should continue to be monitored and reported on at the midyear ATA meeting.

Ken Heller asked Ed Outslay whether other journals reported on turnaround time. Ed said that they do and gave some examples from the AAA Publications Committee meeting. Ed said that discussion on turnaround time was a topic scheduled for discussion at the *JATA* editorial board meeting. He said he hoped the turnaround time would get back to 20 weeks next year. Jane Burns said she felt giving reviewers too much time just encouraged them to take longer. Julie Collins said she felt

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Minutes (Continued from page 4)

45 days was sufficient time to allow reviewers. Jane Burns said she felt 4-5 weeks was enough. Ed Outslay said he was also bringing copies of reviewer sign-up sheets to the *JATA* meeting along with a list of the criteria used by *JATA* in evaluating articles. Ed stated that publication time could be decreased if *JATA* were published in-house; this would also permit submission of articles on diskettes. Jane Burns said publishing in-house is still being discussed by AAA.

The issue of increasing submission fees to *JATA* was raised. Ed Schnee said this was a matter for the trustees to decide, should additional revenue be deemed necessary. Ed also indicated that he has asked Jack Kramer, incoming Chairman of the ATA Publications Committee to study a number of issues and to report back to the trustees at the mid-year meeting. Ken Heller said the Publications Committee should come up with decision rules that would remain in place for a number of years.

5. Mike Roberts, Chairman of the Annual Program Committee, noted that ATA will have four sessions at the national meeting: one panel discussion and three research sessions. The luncheon speaker will be David Burnbaum, author of *The IRS: A Law Unto Itself*. Mike said 31 papers were submitted and nine accepted. Seven doctoral papers were submitted and three were accepted. The doctoral papers competed on an even basis with other papers and were integrated into the program by topic, rather than kept in a separate section. Mike presented statistics on the number of AAA meeting sessions each AAA section received. The number of sessions is dependent on the number of a section's members and the number of papers submitted. Ken Heller said ATA seemed to be in good stead in term of number of meeting sessions. Ed Outslay, as a member of the AAA Program Advisory Committee, said that this might change, since there may be a new AAA section organized this year and also be-

cause the topic of the number of sessions was on the agenda of the AAA Program Advisory Committee. Mike Roberts distributed copies of an annual program booklet he had assembled for distribution at the ATA business meeting. The booklet includes a meeting agenda, speakers' biographies, minutes of the mid-year's trustees meeting and of last year's business meeting, the luncheon agenda, and a list of past ATA presidents. Mike indicated that, as part of the 75th anniversary of AAA, there would be an announcement honoring the past ATA presidents at the ATA luncheon. On other matters, Mike said that the luncheon speaker was to be paid \$750. The speaker's publisher had made available 50 copies of the speaker's book at a substantial discount for ATA members after the luncheon.

Ken Heller then presented the report of the ATA Publications Committee, in the absence of its chairman. Ken said that one of the comments made by John Wilguss, Chairman of the ATA Publications Committee, in his report was a recommendation for an Advertising Committee. Jane Burns remarked that *JATA* already has an Associate Editor (John Everett) assigned to advertising. Ken Heller thought that perhaps the Publications Committee report meant that additional methods for soliciting advertising should be explored. Ken Heller then discussed the Publications Committee recommendation for data sharing by authors. The recommendation is basically the same as that of *The Accounting Review*, where authors are encouraged but not required to share data. However, authors must indicate the status of data availability. Jane Burns moved that the trustees adopt the data sharing policy recommended by the ATA Publications Committee. Caroline Strobel seconded the motion. Paul Streer questioned whether leaving data sharing as a matter between authors might discourage replication if the authors did not want to share. Julie Collins said she did not think this would be a problem, especially if the editor of *JATA* encouraged data sharing.

The motion was called and passed.

Regarding dual submissions of articles to *JATA* and other journals, Ken Heller referred to the Publications Committee's decision that the authors submitting to *JATA* must indicate the article is not being submitted elsewhere. The Publications Committee recommended a number of sanctions that the *JATA* editor may impose if the requirement of no dual submissions is violated. Ed Schnee asked if Ed Outslay felt comfortable in imposing such sanctions if needed. Jane Burns clarified that the Publications Committee had tightened loopholes that existed previously in the submission policies. Jane said she hoped Ed Outslay would feel more comfortable having the sanctions spelled out more clearly. Ed Outslay expressed some concern that requesting the disclaimer from each author and coauthor might add to the time needed to turn an article around. Phil Harmelink questioned whether a committee should not make the final judgment on whether authors were violating guidelines. Ken Heller said perhaps the Publications Committee could impose sanctions. Ed Schnee disagreed, saying that the trustees were the policy setting body, not the Publications Committee. Jane Burns made a motion to adopt the multiple submission policy recommended by the ATA Publications Committee; Ed Schnee seconded the motion. A vote was called and the motion passed.

Ken Heller then asked Ed Schnee whether Ed had any information on the renewal of firm funding for awards. Ed indicated that the Ernst & Young Graduate Tax Manuscript and the Price Waterhouse awards were ongoing for this year but that discussions concerning long-term commitments had not been undertaken. Ken Heller said KPMG Peat Marwick had agreed to fund volume two of the Research Methodologies monograph which will be oriented toward databases. Ken said that Greg Frazier was instrumental in obtaining this grant.

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Minutes (Continued from page 5)

Jane Burns stated she had discovered that AAA only bills institutions one time for subscribing to JATA and that AAA does not follow up with a second notice if billed subscribers do not pay on the first notice. Jane said she had recommended to the AAA that the cards on the non-renewals be forwarded to the JATA editor or the Associate Editor-Advertising. Ed Schnee asked Ed Outslay to determine who should handle this—Editor or Associate Editor.

Ed Schnee announced that the site for the 1992 midyear meeting would be Denver. He indicated that it was important to have selected the site early in order to be able to plan. Ken Heller asked Ed whether regional ATA committees were in place; Ed said yes.

Ken Heller then turned the discussion to the ATA Strategic Planning Committee's report. Ed Schnee indicated he was continuing the committee for next year, with several changes in membership. Ed said he thought one more year was needed to get the committee's recommendations into a form that could be voted on. Ed thought the committee's recommendations deleted most of the power of the ATA President and shifted this to the trustees. He also felt the report concentrated power in large committees and that he felt smaller committees with very specific charges were better. Julie Collins asked if there were any procedures that the ATA President followed in selecting committee members. Ed Schnee detailed his process for selecting committee chairpersons and members, which involved, among other things, soliciting input from previous chairpersons and requiring members to attend the national meeting so committees could get off to quick starts. Julie asked whether confidential input regarding performances of committee members and chairpersons could be forwarded to next year's president. Discussion of the pros and cons of this followed.

Jane Burns explained the Strategic Planning Committee's recommendation on the ATA Nominations Committee. She indicated that, without the suggested

change, the ATA President could influence the outcome of this committee. Ed Schnee said he thought it might be better for the outgoing ATA President not to be the chairperson of the next year's Nominations Committee, but to serve only as a member the first year. The outgoing ATA President could chair the Nominations Committee the second year. Julie Collins said this procedure was similar to that of the AAA's Nominations Committee. Jane Burns and Cherie O'Neil discussed ways in which improvements could be made to the method by which Nominations Committee members were selected. The Nominations Committee suggested that the trustees be permitted to nominate some of the members of the committee, rather than have the ATA President appoint them. Ed Schnee said he would prefer the President retain this power.

Ken Heller asked for input regarding a Vice-President for Practice. Ed Schnee said he did not think a new officer's position would necessarily increase practitioner input. Emil Sunley said that practitioner involvement would increase only by directly involving practitioners in ATA activities. Ken Heller asked Emil whether he felt the trustees should take a more active role in steering tax policy activities. Emil, as incoming Chairman of the Tax Policy Research Oversight Committee, said he felt certain areas lent themselves to examination by academics, such as write-offs of purchased intangibles. However, Emil indicated that hearings on the intangibles would probably be in September, which would require quick action. Ed Schnee said that he would be bringing on board new committees geared to respond to such matters in a prompt fashion.

Ken Heller asked that any further comments on the Strategic Planning Committee's report be directed to Allen Ford, incoming chairman of this committee.

Gene Seago presented a list of nominees for next year's officers and trustees. He asked whether it would be appropriate to discuss at the business meeting how members could work toward

achieving trustees and officers' positions.

10. Ed Schnee submitted his proposed budget for the next year. He noted that there has been a continuing question on the level of dues that should be reflected by the AAA in the ATA account. He noted that Debra Hopkins was attempting to seek answers on this matter again this year. Ed also indicated he was being conservative in his budget, not anticipating any funding for the mid-year meeting, for example. He indicated that he hoped, however, such funding would be obtained, as in previous years. Ed then submitted his list of 1991-1992 ATA committees and his appointments to those committees. He noted that the membership had been deliberately kept small on the committees to facilitate achieving committee goals. Ed also indicated that he was working toward establishing long-run procedures for the midyear meetings and toward developing tax policy subcommittees that could respond quickly to Congressional actions. Jane Burns said she thought the members of the Tax Policy Research Oversight Committee had been originally under the control of the trustees. After discussion as to how to locate the minutes and details of the meeting where this action had taken place, Ken Heller motioned and Jane Burns seconded, that control of this committee be returned to the ATA President. The motion passed.
11. On other matters, Cherie O'Neil said the dates of the 1992 mid-year meeting would be February 21-22, in Denver. Ed Schnee asked that concerns and comments on committees be forwarded to him. He said that the list of committees and members would be published in the newsletter. Gene Seago asked about appointing assistant chairpersons to the committees. Ed Schnee said he had thought about this and had instead recommended to the committee chairpersons that they identify potential successors to incoming president, John Everett.
12. Jane Burns made a motion to adjourn, seconded by Ed Schnee. The meeting was adjourned at 6:15 p.m.

American Taxation Association 1991-92 Committees

(Continued from page 3)

- 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 topics and panelists, and luncheon speaker nominations. (Note: Emphasis should be on the AAA annual program's theme.)
 4. Select papers, speakers, and moderators and discussants for the 1992 AAA annual program.
 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 material. (Note: Coordinate these charges with the Membership Committee and ATA awards committees.)
- Chairman: Professor Shirley Dennis-Escoffier, University of Miami
Members: Joey Hagan, Louisiana State University
Dave Maloney, University of Virginia
Dan Murphy, University of Tennessee
Susan Nordhauser, University of Texas, San Antonio
Judith Sage, University of South Dakota

Computer Usage Committee

Charge:

1. Determine how the IRS and CPA firms are using computer assisted instruction in their professional training.
2. Develop prototypes of computer assisted instruction materials that can be used as substitutes for in-class coverage of tax topics (selected by the committee) and can be made available to students at a cost that makes the methodology feasible. Describe other undergraduate and graduate tax topics that may be suitable for computer assisted instruction.
3. Recommend procedures for ATA members to communicate electronically and begin development.

4. Report the Committee's findings in the ATA Newsletter.

Chairman: Professor Sam A. Hicks, Virginia Polytechnic Institute and State University

Members: Susan Agnos
Ken Abramowicz, VPI
Walter Batchelder, University of Alabama, Huntsville
Vance Grange, Utah State University
Randy Hahn, Southern Illinois University
Don Marshall, California State, Fullerton
Bob Michaelsen, University of North Texas
Dave Ryan, Temple University
Frank E. Watkins, University of Alabama at Birmingham

Long Range Mid-Year Planning Committee

Charge:

1. Establish the goals for future mid-year meetings taking into account the current and projected trends in tax education and research.
2. Recommend a generalized plan for the future meeting to fulfill the established goals.
3. Recommend the most appropriate dates for future meetings.
4. Recommend the locations or a procedure to select future sites.

Chairman: Professor Sandra Kramer, University of Florida

Members: Charles Christian, Arizona State University
Peggy Hite, Indiana University
Kevin Misiewicz, University of Notre Dame
Kathy Sinning, West Michigan University
Judy Swingen, Rochester Institute of Technology

Membership Committee

Charge:

1. Review past committee activities
2. Prepare a profile of former members who have left ATA in the last 2 years.
3. Identify target groups with potential ATA members and provide individuals within these groups with membership materials; for example:
 - a. Graduate students (both doctoral and master's) with an interest in taxation;
 - b. Individuals teaching tax courses (including CPE);

- c. Members of other tax organizations; and
- d. Members of CPA firms who specialize in taxation or in recruiting tax students.

4. Ensure that membership information is available for display and distribution at the AAA annual meeting and regional meetings. (Note: Coordinate this charge with the AAA Annual Program Committee and the Committee on AAA Regional Programs.)

Chairman: Professor Robert L. Gardner, Brigham Young University

Members: Alan Campbell, Arkansas State University
Robert Elmore, Tennessee Technological University
Jack Fay, Stetson University
Pat Kelly, Price Waterhouse, San Francisco

Midyear Meeting Committee

Charge:

Plan, promote and conduct mid-year meeting for the ATA membership.

Chairman: Professor Cherie J. O'Neil, University of South Florida

Members: Gary Choate, KPMG Peat Marwick, Montvale
Jon Davis, University of Colorado at Boulder
Evelyn Hume, Georgia State University
Doug Laufer, Weber State College
Frances McNair, Mississippi State University
Harold Pechron, Kutztown University
Mike Roberts, University of Alabama

Nominations Committee

Charge:

1. Review the procedures of past Nominations Committees.
2. Solicit nominations for a slate of officers for 1992-93. They are:
 - a. President-Elect
 - b. Vice President
 - c. Secretary-Treasurer
 - d. Three Trustees
3. Review the ATA activities list for ATA members.
4. Select the candidates for nomination by May 1, 1992.
5. Present the slate to the Board of Trustees and to the ATA membership at the 1992 ATA annual program business meeting.

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American Taxation Association 1991-92 Committees

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Chairman: Professor Kenneth H. Heller, George Mason University

Members: Larry Crumbley, Texas A&M University

Steve Dilley, Michigan State University

Stu Karlinsky, San Jose State University

Ed Milam, Mississippi State University

Gene Seago, Virginia Polytechnic Institute and State University

Publication Committee

Charge:

1. Establish an editorial policy for *JATA* to make it the preeminent tax journal taking into account the future trends in tax education and research.
2. Establish a procedure to review *JATA* in relation to its editorial policy.
3. Establish a procedure to select future *JATA* editors.
4. Recommend a procedure to be used by future *JATA* editors in selection of the editorial board.

Chairman: Professor John L. Kramer, University of Florida

Members: Sue Gately, Texas Tech University

Sally Jones, University of Texas

Janet Meade, University of Houston

Bob Rosen, Ernst & Young, Washington

Fred Streuling, Brigham Young University

Regional Programs Committee

Charge:

1. Establish contact with AAA regional vice-president and regional program chairs to ensure ATA is represented on all regional programs.
2. Assist regional vice-president and program chairs in their efforts to organize sessions on tax research and tax education issues.
3. Attend regional program planning meetings.
4. Coordinate with organizations sponsoring pre- and post-meeting seminars at regional meeting.
5. Assist the membership committee in disseminating ATA materials at regional meetings.

6. Introduce tax practitioners to the ATA by involving them in planning and presenting the sessions.

Chairman: Professor C. Douglass Izard, University of Tennessee

Members: Bruce Busta, St. Cloud State University

Ann Christensen, Portland State University

Susan Coldwell, Seattle University

Brian Greenstein, Drexel University

Gordon Harwood, Georgia State University

Rebecca Kaenzig, Appalachian State University

Robert Kozub, University of Wisconsin, Milwaukee

Larry Kreiser, Cleveland State University

Bud Lacy, Oklahoma State University

Roland Lipka, Temple University

Walter O'Connor, Fordham University

Mark Persellin, SW Texas State University

Peter Salzarulo, Miami University, Ohio

Stan Smith, Price Waterhouse, New York

Committee on Relations with the IRS and Treasury

Charge:

1. Identify IRS, Treasury, and Congressional officials who would be interested in ATA members' research.
2. Determine an appropriate method for communicating ATA members' research to interested officials.
3. Contact IRS and Treasury officials to identify research topics that should be pursued (Note: Communicate relevant information to the Tax Policy Research Oversight Committee.)
4. Locate and publicize tax faculty residencies available in Federal agencies.
5. Report your findings in the ATA Newsletter.
6. Investigate the possibility of an ATA representative on the IRS Commissioner's Advisory.

Chairman: Professor David Jaeger, Case Western Reserve University

Members: Daryl Burckel, Mississippi State University

Dennis Hanno, Boston College

Bob Jamison, Ernst & Young, Washington

John L. Kramer, University of Florida

Dennis Lassila, Texas A&M University

Ray McGowen, Ernst & Young, Washington

Robert Swanson, Iowa State University

Research Methodologies Committee

Charge:

1. Develop and publish a self-study program for computer access research data bases.
2. Assist other ATA committees in presenting seminars or workshops in conjunction with AAA regional and annual program meetings and at ATA midyear meeting.

Chairman: Professor Robert Crum, Pennsylvania State University

Members: Frances Ayres, University of Oklahoma

Dan Hollingsworth, Baylor University

Suzanne Luttmann, University of California, Santa Clara

Allan MacNaughton, University of Waterloo

Bob Ricketts, Texas Tech University

Katherine Schipper, University of Chicago

Doug Shackelford, University of North Carolina

Terry Shevlin, University of Washington

Adrienne Slaymaker, Wayne State University

Strategic Planning Committee

Charge:

1. Review the strategic plan developed by the 1990-1991 planning committee. Complete any unfinished parts.
2. Review the current ATA by-laws.
3. Recommend all necessary by-laws changes to update by-laws and implement strategic plan.
4. Develop an operating manual to be used by future officers and trustees.

Chairman: Professor N. Allan Ford, University of Kansas

Members: John Everett, Virginia Commonwealth University

Jim Parker, University of Missouri, Columbia

Ray Sommerfeld, University of Texas

Dick Weber, Michigan State University

(Continued on next page)

TAX MANUSCRIPT AWARD NOMINATIONS

The ATA Manuscript Award Committee is now accepting nominations for the 1992 Tax Manuscript Award. To be eligible the manuscript must meet the following criteria:

1. At least one of the authors is a member of ATA.
2. The manuscript is a book, chapter, or journal article published during calendar year 1989, 1990, or 1991.

Manuscripts that appear only in the proceedings of a professional association are not eligible. For consideration, nominations must be received no later than January 25, 1992. Please send your nominations to:

Professor Charles W. Swenson
School of Accounting
University of Southern California
Los Angeles, CA 90089-1421

American Taxation Association 1991-92 Committees

(Continued from page 9)

Ray Wacker, Southern Illinois University

Kathleen Wright, California State University, Hayward

Tax Accounting Policy Subcommittee

1. Develop at least one response to proposed legislation or regulation or one proposed revenue ruling to be submitted to the appropriate body during the year.
2. Encourage technical and/or policy research in your area.
3. Recommend, and in conjunction with the president, establish new task forces to respond to current developments in your area.

Chairman: Professor Jerry Horvitz,
University of Houston

Members: Jim Angelini, Northeastern University

Robert Barker, California State University, Northridge

Bruce Clements, University of Georgia

Suming Lin

Kevin McBeth, University of Minnesota

Debbie Turner, Georgia Tech

Robert Walker, Georgetown University

ATA—PRICE WATERHOUSE TAX DISSERTATION AWARD

Douglas A. Shackelford was the recipient of the 1991 ATA—Price Waterhouse Doctoral Dissertation Award for his dissertation titled "The Market for Tax Benefits: Evidence from Leveraged ESOPs." After completing his doctoral work at the University of Michigan, Doug joined the faculty of the University of North Carolina at Chapel Hill.



Left to right: Doug Shackelford and Stan Smith

This award is presented annually to the author of an outstanding tax dissertation. A check for \$5,000 and a plaque were presented to Doug at the 1991 ATA luncheon by William Stanton Smith, Director, National Tax Human Resources of Price Waterhouse. John Robinson of the University of Texas at Austin chaired the award committee.

ATA/PRICE WATERHOUSE DOCTORAL DISSERTATION AWARD

The ATA/Price Waterhouse Doctoral 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 the dissertation along with a letter of recommendation from the chairperson of the dissertation committee by February 28, 1992. The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Summary chapters of dissertations are not encouraged. The award winner will be honored at

the annual ATA luncheon in August 1992. A plaque and a cash award of \$5,000 will be presented by the Price Waterhouse Foundation. To be eligible, a nominee must have completed the dissertation during the period from January 1, 1991 through December 31, 1991 and be a member of the ATA. Please send nominations to:

Professor Ted D. Englebrecht
School of Accountancy
College of Business Administration
Georgia State University
Atlanta, GA 30303

The publisher of the *Journal of Accounting and Public Policy* is making available an opportunity for members of the American Tax Association Section of the American Accounting Association to subscribe to the *Journal of Accounting and Public Policy* at 1/2 the regular institutional rate. For 1992 (Vol. 11) that rate will be \$85 (for non-U.S. members of the section there is an additional \$22 postage charge). Individuals wanting to subscribe at this discounted rate should send a check payable to Elsevier Science Publishing Co., Inc. and mail it to Dr. Stephen E. Loeb, College of Business and Management, University of Maryland at College Park, College Park, MD 20742.

ROLLING CALENDAR

The ATA would like to have a rolling calendar of events published in each issue of the newsletter. Events submitted for the calendar should be limited to conferences and symposiums on tax education, research in taxation and related topics. They can be events sponsored by universities, the AAA, AICPA, TEI or other such organizations, government, industry, or public accounting firms. Of course ATA events would also be included on the calendar. The events should be open to the general ATA membership. Do not send information about events that are by invitation only. The ATA Newsletter editor, in conjunction with the ATA president, reserves the right to decline including an event when deemed appropriate.

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**AMERICAN TAX
ASSOCIATION/
ERNST & YOUNG
GRADUATE
TAX STUDENT
MANUSCRIPT AWARD**

AWARDS

First Place:	\$2,500
Second Place:	\$1,500
Third Place:	\$1,000

To be eligible, the manuscript must be sole authored by a student enrolled in a Masters Program or a 5-year Professional Accounting Program. The manuscript may cover any area of taxation including, but not limited to, policy, compliance, practice, legal, procedure, and education. The methodology should be appropriate to the area studied; it must demonstrate substantial and issue-oriented research. Manuscripts that have been published prior to submission are ineligible. The award will be presented at next year's ATA luncheon and E&Y will reimburse each author for up to \$400 in transportation expenses to attend the annual meeting.

**Submission Deadline
January 15, 1992**

For information on submissions contact Mr. Tony Curatola at the address below or by telephone (215-895-1453).

Submissions should be sent to:
Anthony P. Curatola
COBA, 509E Matheson Hall
Drexel University
32nd and Chestnut Street
Philadelphia, PA 19104-2875

**THE 1990-91 ATA
MANUSCRIPT AWARD**

The 1990-91 American Taxation Association Tax Manuscript Award was presented to Charles W. Swenson from the University of Southern California. His publication "Tax Regimes and the Demand for Risky Assets: Some Experimental Market Evidence" appeared in the Fall 1989 issue of *The Journal of the American Taxation Association*.

Charles's article was selected by a committee of ATA members chaired by Judy Swingen, who presented the award.

**CALL FOR DOCTORAL
STUDENT RESEARCH
PAPERS 1991-92
MIDYEAR MEETING IN
DENVER**

The ATA Midyear Meeting Committee encourages all ATA members who are enrolled in doctoral programs to submit papers for presentation at the 1991-92 ATA Midyear Meeting to be held in Denver, Colorado on February 21-22, 1992. All submitted papers will be double-blind reviewed. Four papers will be selected for presentation. Reimbursement for travel and lodging expenses will be available. To be eligible for presentation, the research must be authored by a doctoral student(s) only. Preliminary dissertation studies (e.g., summer research papers) are acceptable; however, research from defended dissertation proposals is not eligible. (Dissertation research is given special consideration at the ATA Annual Meeting.) Three copies of manuscripts, together with supporting instruments, if any, should be sent to Professor Michael L. Roberts at the address below. All papers must be received by November 29, 1991. Notice of results will be communicated by February 1, 1992.

If you have any questions about the submission of doctoral student research for presentation at the mid-year meeting, or if you wish to submit a paper, contact:

Michael L. Roberts
Culverhouse School of Accountancy
University of Alabama
P.O. Box 870220
Tuscaloosa, AL 35487-0220
(LROBERTS @ UA1VM for Bitnet users)

**PRICE WATERHOUSE
FELLOWSHIP IN TAX
AWARD**

The PW Foundation is soliciting applications for the PW Fellowship in Tax award. 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.

Past fellowship award recipients include:

- Julie Collins—University of North Carolina at Chapel Hill, Spring 1989.
- Michael Roberts—University of Alabama at Tuscaloosa, Spring 1990.
- Michael Schadewald—University of Texas at Austin, Spring 1990.
- Janet Meade—University of Houston, Spring 1991.
- Robert Ricketts—Texas Tech University, Spring 1991.
- Shiing-wu Wang—University of Oklahoma, Fall 1991.
- James Hamill—University of Oklahoma, Spring 1992.

For the Fall 1992 and Spring 1993 semesters, the application deadline is March 31, 1992 with winners announced by May 15, 1992.

For a list of eligibility criteria and information on the application process, please contact:

Barbara Jacobs
c/o Price Waterhouse
1251 Avenue of the Americas
New York, NY 10020
(212) 790-4713



Left to right: Judy Swingen and Chuck Swenson

EDITORIAL POLICY OF JATA

JATA solicits unpublished manuscripts not currently under consideration by another journal or publisher. Papers presented in connection with a formal program (regional or national) of the American Taxation Association, American Accounting Association, or similar organizations or societies may be submitted provided the manuscript does not appear in whole or in part (other than a brief abstract) in the proceedings of the event. Reference to its presentation should be made on the manuscript's title page at the time of submission. Each author must provide the Editor with a statement that the manuscript or a similar one has not been published and is not, nor will be, under consideration for publication elsewhere while being reviewed by JATA. In addition, each author must notify the Editor and include an explanation if any of the results contained in the submitted research have been, or will be, reported in another publication. All co-authors must comply with these requirements, either by separate letter or by one letter signed personally by all co-authors. Any violation of this exclusive submission and publication requirement is subject to one or more of the following sanctions: the manuscript will be rejected if not yet published; a subsequent issue of JATA will contain a disclaimer if the manuscript has been published; the Editor of the other affected journal will be notified; and, for up to five years, the author and all co-authors of the manuscript will be barred from submitting and publishing any article or other materials in JATA, serving in any capacity with JATA, and serving as an officer or committee chairperson of ATA. These sanctions will be imposed by the Editor of JATA. The sanctioned author(s) may appeal the Editor's decision to the ATA Board of Trustees.

JATA is a research publication of the American Taxation Association. As such, one of its responsibilities is the dissemination of a wide variety of tax knowledge to its readership. To fulfill this responsibility, the journal accepts several types of articles. These articles include, but are not limited to, legal research, quantitative research, theoretical research, and descriptive pieces dealing with tax topics of general interest to its readership. Manuscripts pertaining to educational research that disseminate

information related to the teaching of taxation also are solicited. Educational studies should contain evidence that they have been classroom tested, that students have profited from the experience, and all other relevant research information. In addition, the Editor invites the submission of comments concerning articles which appear in current or past editions of the journal.

All manuscripts received by JATA are acknowledged and then sent to two reviewers for evaluation. When the two reviewers are inconclusive about publication or rejection of a manuscript, one or more additional reviewers may be selected from members of the Editorial Board or Ad Hoc Reviewers. It is hoped that the entire review process can be completed and the manuscript returned to the author within eight weeks. Acceptances are conditioned on the fact that the author will make all necessary changes to reflect revisions in the tax law that occur between the date of acceptance and the date of publication.

DATA SHARING POLICY JATA

An objective of JATA is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into tax as a field of professional, research, and educational activity. As part of this process, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles. Authors of articles that report data dependent results must provide the editor a statement indicating the status of data availability and, when pertinent, this should be accompanied by information on how the data may be obtained. The availability of data will not influence the decision to publish an article. The author's data availability statement will be included as a headnote to each article published in JATA.

It remains the responsibility of the author and the person requesting data to negotiate the terms for the release, use, publication, and protection of the author's data. A person using an author's data has a professional responsibility to comply strictly with the agreement negotiated with the author.

NOMINATIONS FOR THE 1993 OUTSTANDING ACCOUNTING EDUCATOR AWARD

Nominations for the 1993 American Accounting Association Outstanding Accounting Educator Award(s) must be submitted *before* July 1, 1992. Any informed person or group, especially alumni, colleagues, departmental committees, and state or national societies, may make nominations.

The names of award winners will be announced in *Accounting Education News* and the winners will be recognized and presented with a framed citation at the 1993 Annual Meeting.

The general criteria adopted in 1972 when the Outstanding Accounting Educator Award was initiated are:

Contributions to accounting education for scholarly endeavors in research and teaching over a sustained period of time—through (i) publications, (ii) educational innovation, (iii) research guidance to graduate students, (iv) excellence in teaching, and (v) significant involvement in professional and academic societies and activities.

A nominee need not excel in each of the general criteria areas.

No member of the Executive Committee or nominee for office shall be eligible to receive the Outstanding Accounting Educator Award while a member of the Executive Committee or while a nominee for office. As a matter of policy, members of the Executive Committee and nominees for office will abstain from writing letters of endorsement supporting individuals for the Outstanding Accounting Educator Award.

The following nominating procedures must be followed:

1. Identify the nominee clearly and give the nominee's current address if possible.
2. Prepare a brief statement describing how the nominee has met the general criteria.
3. Submit the nomination and accompanying statement to the Accounting Education Award Committee, American Accounting Association, 5717 Bessie Drive, Sarasota, FL 34233.

(Continued on page 14)

1992 ATA MID-YEAR MEETING • FEBRUARY 21-22, 1992 • DENVER, COLORADO

The 1992 ATA Mid-Year Meeting will be held at the Stouffer Concourse Inn located adjacent to Stapleton International Airport, Denver, Colorado on Friday and Saturday, February 21-22, 1992. There is complimentary airport shuttle service to and from the hotel. The hotel room rates will be \$89.00 per night.

Tentative Agenda

Friday, February 21

- 7:30-8:30 Continental Breakfast
8:30-8:45 Welcome, Ed Schnee, ATA President
8:45-10:15 "Non-Parametric Statistics and Their Applications in Tax Research," Dr. Jean D. Gibbons, Russell Professor of Statistics and Chair of Applied Statistics, University of Alabama
10:15-10:45 Break
10:45-12:15 "Effective Teaching Methods In Graduate Tax Classes," Speaker, to be announced later
12:15-1:30 Lunch, Speaker, Mr. Martin B. Kaye, IRS District Council, Denver, Colorado
1:30-2:30 Concurrent Sessions: (topics to be announced later)
Research
Education
2:30-3:00 Break
3:00-4:00 Concurrent Sessions: (topics to be announced later)
Research
Education
4:00-5:30 Concurrent Sessions: ATA Committee Meetings, Informal Panel Presentation by the Editor and Editorial Board of the *Journal of the American Taxation Association*
5:30-6:30 No Host Social
6:30-8:00 Dinner

Saturday, February 22

- 7:30-8:30 Continental Breakfast
8:30-10:45 Presentations, PhD Research
10:45-11:00 Break
11:00-12:15 Presentations, PhD Research

Early airline reservations are encouraged as our meeting is being held in Denver during ski season. Group airline rates can be obtained through Delta and American Airlines. Please indicate the pertinent Star Number when making your reservations. They are:

American Airlines -S09Z04S
Delta Airlines -P0016

Optional Saturday afternoon, Sunday tours will be available for those who wish to explore Denver or participate in winter sports in the Rockies.

For more information or to make arrangements for Saturday/Sunday skiing at Copper Mountain please contact:

Cherie J. O'Neil, Quinn Professor of Taxation
School of Accountancy, BSN 3403
University of South Florida
4202 E. Fowler Avenue
Tampa, FL 33620
Phone: (813) 974-4186
Fax #: (813) 974-3030
Bitnet: DMCAGAA@CFRVM

I plan to attend the ATA Mid-Year Meeting in Denver, CO, February 21-22, 1992.

Name Silvia Madeo

School University of Missouri-St. Louis

Address 8001 Natural Bridge Rd.

City, State and Zip Code St. Louis, MO 63121

Telephone (314) 553-6264

Please send this registration form and a check for \$60, made payable to AAA, to:

Debra Hopkins,
Department of Accounting
Box 19468
College of Business
University of Texas-Arlington
Arlington, TX 76019

GRADUATE TAX STUDENT MANUSCRIPT AWARDS PRESENTED

The 1990-1991 American Taxation Association-Ernst & Young Graduate Tax Student Manuscript Awards were presented at the ATA luncheon in Nashville. First place was awarded to Alan Millis from the University of Mississippi for his manuscript "The Southern Star." The second place award went to Mary Rutford from the University of Nebraska for her manuscript "Advance Payments." Clark M. Wheatly from Virginia Polytechnic Institute and State University was awarded third place for his paper "Repeal of Sec. 2036(c)."

Plaques and checks for \$2,500, \$1,500, and \$1,000 were given to the first, second, and third place winners, respectively, along with a travel subsidy to attend the AAA Convention in Nashville.



Bob Rosen and Mary Rutford

Nominations (Cont'd from page 12)

Those submitting nominations are encouraged to submit an up-to-date vita or other appropriate means of documenting the nominee's accomplishments. Nominators are not encouraged to present anything but selected, limited evidence gathered from students, alumni, colleagues and professional organizations.

American Taxation Association

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Sarasota, FL 34233

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