



American Taxation Association

Volume 28, Summer 1991

Barry Arlinghaus, Editor

PRESIDENT'S LETTER

In reflecting on the activities of the ATA during my term as President, it is clear that the viability of the association is largely attributable to the individuals who contributed their time and energies in serving as officers, trustees, and com-



Ken Heller, ATA President

mittee chairs and members. The ATA's ability to meet the needs of its membership is a tribute to the dedicated efforts of these individuals. I am confident that next year's elected and appointed members will provide a level of support for Ed Schnee equal to that which I received this year.

The ATA midyear meeting in Albuquerque maintained the tradition of excellence established by its predecessors. Although many institutions restricted faculty travel due to budget cuts, 127 members and guests were in attendance and they were rewarded with an outstanding program of paper presentations and panel sessions as well as a memorable buffet of local cuisine. A well deserved thanks goes to Caroline Strobel and her Midyear

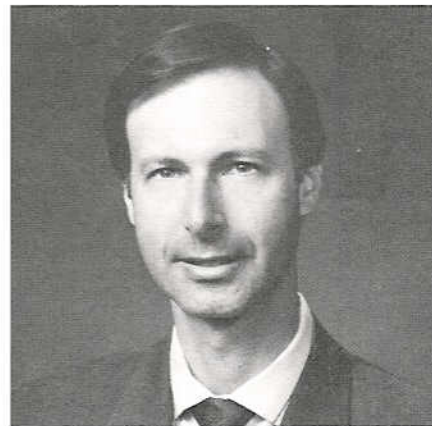
Meeting Committee for coordinating the program and to KPMG Peat Marwick for providing financial assistance.

The ATA Trustees met during the midyear program. A condensed version of the minutes of their meeting is reproduced in this newsletter. Of particular interest is interim reports presented by committee chairs.

Ed Schnee and I attended the AAA Council meeting in April. Three items are noteworthy. First, the AAA Task Force recommendations for improving relations between sections and regions have been implemented on a limited basis and appear to be working well. Several regional program chairs attending the meeting complimented the ATA with respect to the cooperation they received from Peter Dillaway and members of his regional program committee who served as liaisons to the regional programs. Next year's liaisons have been appointed to continue this relationship. Second, the recommendations of the AAA Administrative Charges Evaluation Committee were approved by the AAA's Executive Committee. These recommendations appear appropriate and should not substantially affect our operations. The primary impact for the ATA will be service charges for labor costs related to lay-outs, copy editing, and proof-reading our newsletters and journals which are estimated at \$1,200 annually. Third, no tangible progress was made on the issue of section and region representation on the AAA Executive Council.
(Continued on page 3)

MEET YOUR PRESIDENT FOR 1991-92

Ed Schnee is Professor of Accounting and Director of Professional Programs in Accounting at The University of Alabama. He received his MBA and Ph.D. from Michigan State University and his BBA from City College of New York. He is a CPA in Kentucky.



Ed Schnee, 1991-92 President

Ed is a charter member of the ATA. He has served on and chaired numerous committees as well as having served as a trustee and secretary/treasurer. He is very active in a number of other organizations including the AAA, the Alabama Society of CPAs, and the AICPA. He is currently chairing the AICPA Task Force on Corporate Alternative Minimum Tax and is a member of the Corporate Integration Task Force.

His major teaching and research interests are in the areas of corporate and partnership taxation. He has authored numerous articles which have appeared in *JATA*, *The Journal of Taxation*, *The Tax Adviser* and other journals.

Ed is currently planning the activities for the 1991-92 year and he welcomes your comments and suggestions.

1991 ANNUAL MEETING IN NASHVILLE

The ATA Annual Program Committee has worked diligently throughout the Spring to line up an interesting and varied program for ATA members attending the Annual Meeting in Nashville, August 11-14, 1991. Thanks to all the manuscript authors, reviewers, and those agreeing to serve as moderators and discussants. Over 30 papers were submitted for presentation at research sessions. Nine papers were accepted, and these will be presented around

the themes "Tax Incidence," "Tax Compliance and the Preparer-Client Relationship," and "Incentive Effects of Taxation on Investors and Financial Reporting." In addition, a panel discussion on "Tax Equity" will bring together noted researchers from accounting, economics, sociology, and political science for what should prove to be a stimulating exchange of facts and opinions. The ATA Luncheon will feature an address from David Burnham, the former *New York Times*

reporter who broke the Frank Serpico story, the Karen Silkwood story, and the author of *Power, Politics and the IRS*. David is also Co-director of the Transactional Records Access Clearinghouse, a clearing house for research databases for oversight of federal enforcement agencies, and he will share with us some information about research data available from TRAC.

The American Taxation Association Section will present the following schedule of events at the AAA:

Monday, August 12, 1991

10:15 a.m. — 11:45 a.m. ATA Business Meeting

12:00 noon — 2:00 p.m. ATA Luncheon, Speaker David B. Burnham, Author of *Power, Politics and the IRS*, Associate Professor of Public Communications, Syracuse University, and Co-director of Transactional Records Access Clearinghouse.

2:15 p.m. — 3:45 p.m.

Moderator: Charles R. Enis, Penn State University

Panelists: Karyl Kinsey, American Bar Foundation

Pamela Pecarich, Coopers and Lybrand

Joseph Minarik, Staff Director, U.S. House of Representatives Budget Committee

Tuesday, August 13, 1991

4:00 p.m. — 5:30 p.m. Research Papers: "Tax Incidence"

Moderator: Judith A. Sage, University of South Dakota

Presenters: Roxanne M. Spindle, Virginia Commonwealth University, "An Evaluation of Gross Wage and After-Tax Wage Proxies in Female Labor Supply Models Using Panel Data and *Ex Post* Prediction Errors"

Bruce Busta, St. Cloud State University, "An Empirical Study to Investigate the Inequities Resulting from the Repeal of Income Averaging under the Tax Reform Act of 1986"

Janet W. Tillinger, Texas A&M University, "Asymmetric Information, Taxes, and Investment in Research and Development," co-author Winston T. Shearon, Texas A&M University

Discussant: Susan L. Nordhauser, University of Texas at San Antonio

Wednesday, August 14, 1991

8:30 a.m. — 10:00 a.m. Research Papers: "Tax Compliance and the Preparer-Client Relationship"

Moderator: Peter Greene, Syracuse University

Presenters: Barbara A. Theisen, Oakland University, "Reducing Tax Complexity: An Approach to Easier Form Design," co-authors Eileen Peacock, Oakland University, and J. Brian Peacock
Anne Christensen, Portland State University, "Tax Return Quality: A Client and Preparer Perspective"

Peggy A. Hite, Indiana University, "An Examination of Taxpayer Preferences for Aggressive Tax Advice," co-author Gary A. McGill, University of Florida

Discussant: Roby B. Sawyers, North Carolina State University

4:00 p.m. — 5:30 p.m. Research Papers: "Incentive Effects of Taxation on Investors and Financial Reporting"

Moderator: Paul A. Shoemaker, University of Nebraska

Presenters: Janet Meade, University of Houston, "The Impact of Capital Gains Taxation on the January Effect and Turn-of-the-Tax-Period Stock Transactions," co-author Annette Hebble, University of Kentucky

Jacob K. Thomas, Columbia University, "Firm Responses to the Book Income Adjustment of the Corporate Alternative Minimum Tax," co-authors Jeffrey D. Gramlich, University of Hawaii, and Won W. Choi, Columbia University

Thomas C. Omer, University of Illinois, "Measuring Tax Incentives," co-author Sara Ann Reiter, State University of New York at Binghamton

Discussant: Lawrence A. Kreiser, Cleveland State University

1990-91 STRATEGIC PLANNING COMMITTEE

The 1990-91 Strategic Planning Committee was charged to develop a strategic plan for the 1990s. To solicit input from ATA members, the committee mailed a questionnaire to the entire ATA membership. It contained 13 statements of objectives and asked members to rank the objectives according to perceived importance to them. The committee thanks those 207 members, slightly under twenty percent, who returned usable replies.

Demographics

More than half of the respondents classified themselves as either very or somewhat active in the organization. Approximately seventy-five percent had been ATA members for less than ten years. Forty-four percent had been members less than five years. Responses were reasonably well distributed between regions. The Southeast Region had 49 responses while the Ohio Region had the lowest number with seven. Almost seventy-five percent of the respondents were thirty to fifty years old. These were split evenly between the thirty to forty and the forty to fifty age groups.

Summary and Recommendations

According to Fred Streuling, the results of the survey led the commit-

tee to conclude that, overall, ATA membership is quite satisfied with the programs provided by their organization. However, there are two major exceptions:

1. More needs to be done to overcome dissatisfaction with the organization's achievement of two of the objectives listed in the survey: "improve member's teaching skills and abilities" and "respond to national education movements on behalf of those interested in tax education." These objectives were ranked fourth and fifth in importance respectively but ninth and tenth respectively in member satisfaction. Future ATA programs should emphasize pedagogies that will assist tax professors in coping with recent calls from the profession to change the instructional focus from too much detail to more concepts.
2. The respondents expressed dissatisfaction with efforts by the ATA to "provide contact with the profession we serve." This objective was ranked in a tie for tenth place. Perhaps the organization should establish a position for Vice President of Professional Relations to make inroads in this area.

A final and more detailed committee report has been submitted to the President of the ATA.

President's Letter (Cont'd from p. 1) However, the AAA has formed a Structure Evaluation Committee that is charged with addressing this issue, among others.

Where do we go from here? A blueprint for the future prepared by the Strategic Planning Committee is a necessary prerequisite. High priority should also be given to developing an operating manual for the officers and trustees and providing a framework for realizing our potential in the tax policy area.

Arrangements for the ATA's participation at the AAA annual meeting in Nashville are being finalized by Mike Roberts and his annual program committee. We have four program slots and a luncheon speaker who will appeal to members and their guests. I look forward to seeing you there.

Ken Heller

NOMINATIONS FOR 1991-92

The Nominations Committee presents the following slate of candidates for ATA Officers and Trustees for 1991-92:

- President Elect
John O. Everett
Virginia Commonwealth University
- Vice President
Cherie J. O'Neil
University of South Florida
- Secretary/Treasurer
Debra W. Hopkins
University of Texas-Arlington
- Trustee 1991-93
Barry P. Arlinghaus
Miami University
- Trustee 1991-93
Anna C. Fowler
University of Texas-Austin
- Trustee 1991-93
Gregory Frazier
KPMG Peat Marwick

MIDYEAR MEETING

Caroline Strobel reports that the ATA held its third midyear meeting in Albuquerque on February 8 and 9. There were 120 members and doctoral students in attendance. Senator Pete Domenici (R-NM), a member of the Senate Finance Committee, spoke on upcoming tax legislation and current tax policy issues. William Wauben, Albuquerque District Director, gave a very insightful luncheon address on ethics within the IRS.

The meeting had a variety of sessions covering research funding, sabbaticals and methodologies. There were also sessions on teaching communication skills, the Accounting Change Commission and what the employer is looking for in graduates. On Saturday, there was a forum for Ph.D. students to make paper presentations. Presentations were made by Kevin Barrett, Virginia Polytechnic Institute and State University, C. Brian Cloyd, Indiana University, Mark J. Nigrini, University of Cincinnati, and Shelley C. Rhoades, University of Texas at Austin.

NOTICE

Philip J. Harmelink, University of New Orleans, has been appointed by the Officers and Trustees to fill the one year vacancy on the board. He will serve as Trustee for 1991-92

1991 IRS RESEARCH CONFERENCE

The 1991 Research Conference will be "Closing the Small Business Tax Gap: Alternatives to Enforcement." It will be held November 14-15, 1991 in Washington, D.C. ATA members interested in attending should contact conference coordinator, Joseph Weikel, Research Division PR:R, Internal Revenue Service, Room 3113, 1111 Constitution Ave., N.W., Washington, D.C. 20224. He can be contacted by telephone at 202-233-1245.

STATUS OF THE 150-HOUR REQUIREMENT BY STATE

The Committee on AICPA 150-Hour Requirement and AACSB Accreditation Standards has been monitoring the developments in state laws resulting from the AICPA's 150-hour requirement. Sixteen states have enacted a 150-hour requirement as of April 30, 1991. Table I provides information for those 16 states. These states either require 150 hours including a bachelor's degree with a concentration in accounting, 150 hours and bachelor's, or bachelor's plus 30 hours. No state requires that any of the hours be graduate hours. Except for two

states, the 150-hour requirement is to sit for the CPA exam. In most states, the State Board will specify many of the specific requirements, and it may be too early to predict the impact that the 150-hour requirement will have in terms of required tax courses and the opportunities for elective tax courses. It appears that the trend is to provide general requirements as opposed to highly specific requirements.

For those states that have not enacted legislation, Table II is an estimated status report with respect to the 150-hour requirement.

NEW NEWSLETTER EDITOR

Karen A. Fortin has been appointed to serve as Editor of the ATA Newsletter. Please send information to:

Karen A. Fortin
Department of Accounting
Georgia Southern
University
Statesboro, Georgia
30460-8141
Phone: 912-681-5678

The deadline for the Fall 1991 Issue is September 20, 1991.

TABLE I
STATES THAT HAVE ENACTED 150-HOUR REQUIREMENTS (April 30, 1991)

State	Effective Date	For Exam Eligibility	Accounting Hours	Required Number of Tax Hours	Who Determines Specific Requirements	Requirements
Alabama	1995	yes	(1)	3	State Board	(2)
Arkansas	1998	yes	30**(3)	3	State Board	(2) or Masters in Accounting
Florida	1983	yes	36**(4)	6	Legislature	Bachelor's + 30 hours
Georgia	1998	yes	(1)	(1)	State Board	150 hours and Bachelor's
Hawaii	1979	no (5)	18**(6)	(7)	State Board	Bachelor's + 30 hours
Kansas	July 1997	yes	(1)	(1)	State Board	(2)
Kentucky	2000	yes	(1)	(1)	State Board	(2)
Louisiana	1997	yes	(1)	3	State Board	(2)
Mississippi	1995	yes	24**	3	State Board	(2)
Montana	1997	no (5)	(1)	(1)	State Board	(2)
Nebraska	1998	yes	(1)	(1)	State Board	150 hours and Bachelor's
So Carolina	1997	yes	(1)	(1)	State Board	150 hours and Bachelor's
Tennessee	1993	yes	30**	6	State Board	Bachelor's + 30 hours (10)
Texas	1997	yes	42**(8)	(1)	State Board	150 hours and Bachelor's
Utah (9)	July 1994	yes	24**	(7)	State Board	(2) or other options
West Virginia	July 2000	yes	27*	3	State Board	(2)

*Includes elementary accounting courses

**Does not include elementary accounting courses

- (1) Not yet determined
- (2) 150 hours including a bachelor's degree with a concentration in accounting
- (3) Minimum grade of C in all courses
- (4) Florida has a committee considering a reduction in the minimum accounting and tax hours
- (5) Requirement is to obtain CPA license
- (6) Upper division or graduate level accounting and auditing courses
- (7) No specific required number of hours but some coverage of tax is required
- (8) Texas is expected to change to 30 hours beyond elementary accounting
- (9) Effective date was originally 1986 but changed in 1990 to 1994; also changed from bachelor's + 30 hours (including 36 hours in accounting beyond principles) to 150 hours and bachelor's
- (10) Expected to be changed to 150 hours including bachelor's with major in accounting

TABLE II
CURRENT ESTIMATED STATUS OF 150-HOUR REQUIREMENT FOR STATES THAT HAVE
NOT ENACTED THE REQUIREMENT (April 30, 1991)

<u>State</u>	<u>Is State Society Considering 150-Hour Requirement?</u>	<u>Does State Society Support 150-Hour Requirement?</u>	<u>Is Legislation Likely to be Considered by End of 1993?</u>	
Alaska		yes	yes-1991	
Arizona		yes	yes-1992	
California		yes	yes-1991	Will be to sit for exam (Nov. 97); Board det. requirements
Colorado		yes	yes-1993	150-hour requirement passed in 1977 (eff 1983) deleted in 1981
Connecticut		yes	yes-1992	Uncertain if requirement will be to sit for exam or licensing
Delaware		yes	no	Strong opposition from Delaware and Technical Community College
Idaho		yes	yes-1993	Will be to sit for exam (1997 or 98); Board det. requirements
Illinois		yes	yes-1991	Likely effective date is January 1, 2001
Indiana			yes-1991	To sit for exam (2000); requirements determined by regulations
Iowa		yes	yes-1993	
Maine		yes	yes-1992	
Maryland		yes	yes-1992	Will be to sit for exam
Massachusetts	yes		yes	Likely to have broad requirements with effective date of 2000
Michigan		yes	yes-1991	State Board supports the 150-hour requirement
Minnesota		yes	yes-1992	Resistance from Technical and other smaller colleges
Missouri		yes	yes-1991	
Nevada		yes	yes-1991	
New Hampshire	yes		not needed	Favorable vote by NH Society of CPAs is all that is required
New Jersey		yes	yes-1991	State Board supports the 150-hour requirement
New Mexico		yes	yes-1992	Rejected 1991; State Bd does not support 150-hour requirement
New York		yes	not needed	Board of Regents regulates requirements to sit for exam
North Carolina		yes	yes-1993	To sit for exam (2001); requirements determined by regulations
North Dakota	yes		yes-1993	
Ohio		yes	yes-1991	To sit for exam; 150 hours and Bachelor's
Oklahoma		yes	yes-1992	
Oregon		yes	yes-1993	
Pennsylvania		no		
Rhode Island		yes	yes-1992	State society prefers AICPA's model bill
South Dakota	yes		yes-1992	
Vermont		yes	yes-1992	
Virginia		yes	not needed	Board of Accountancy sets education requirement to sit for exam
Washington		yes	yes	
Washington, D.C.	yes		not needed	D.C. Board of Accountancy can effect requirement by regulations
Wisconsin		yes	uncertain	
Wyoming			no	WY budget problems restrict ability to expand acctg programs

PUBLICATIONS COMMITTEE DEALS WITH POLICY ISSUES

Committee members have been studying several policy issues related to the publication of *JATA*. John Wilguess reports that the committee has thoroughly examined the issue of sharing a researcher's data. It found strong support both for and against data sharing. The concern most often expressed was the need to protect the interests of the researcher who developed the data base. A suggested data sharing policy has been recommended to the ATA's Officers and Trustees.

The committee has also been considering what the appropriate response should be to authors who violate the *JATA* submission requirements. The violation being addressed is the concurrent submission of a paper to two or more journals for publication. When submitting a paper to *JATA*, the author states in writing that the paper has not been published and is not being considered for publication by another journal. Although this problem rarely occurs, detection of a dual submission

requires a prompt response. A recommendation regarding this issue will be made to the ATA's Officers and Trustees in the near future.

Information is being collected in order to determine the appropriateness of updating *JATA* advertising policies. Among the aspects of advertising being considered are price structure, suitability of advertisements, extent of advertising, and the solicitation of advertising.

Committee members have also been working on a number of other projects related to *JATA*. Efforts have been made to identify ways to increase the number and quality of papers submitted to *JATA*. Data bases and journal indexes that include *JATA* have been identified. Efforts are continuing to increase the number of subscribers to the journal. Finally, an analysis of the frequency and content of academic journals has been completed in order to provide a background for deciding when to increase the frequency and number of articles per issue of *JATA*.

MINUTES OF BOARD OF TRUSTEES MEETING

The ATA Board of Trustees met on February 7, 1991 in Albuquerque, New Mexico. In attendance were Officers Ken Heller, Ed Schnee, Caroline Strobel, and Debra Hopkins; Trustees Jane Burns, Julie Collins, Bob Gardner, Brent Inman, Cherie O'Neil, Gene Seago, and Paul Streer. Ken Heller called the meeting to order at 5:10 p.m. and asked ATA committee chairs in attendance to present their interim reports.

1. Caroline Strobel reported for the Midyear Meeting Committee. Preregistration totals were 105 members and 9 guests. Guest speakers Mr. William Wauben, IRS District Director (Albuquerque) and Senator Pete Domenici. KPMG Peat Marwick is funding the Friday dinner and airfare for doctoral students presenting papers and they will also present two panel sessions.
2. Michael Roberts, Chair, Annual Program Committee, reported that the ATA will have one panel session and three research paper sessions (one for doctoral students) at the Nashville meeting. Approximately 30 papers were submitted including 7 from doctoral students. Cherie O'Neil suggested that members be encouraged to submit more paper and panel proposals in the future because the number of program slots allocated to sections is based on the number of submissions. Ken Heller suggested assembling past ATA presidents for a group photo in response to AAA President Arens' request for activities to commemorate the AAA's 75th anniversary.
3. Michael Duffy, Chair, ATA/Ernst & Young Graduate Student Tax Manuscript Award Committee, reported that 28 manuscripts were received from 17 universities. Fred Streuling suggested that the CPA firms were reviewing their funding programs and the ATA should develop a plan for securing long-term funding commitments. The Trustees asked Ken Heller and Ed Schnee to work on a proposal.

(Continued on page 7)

CALL FOR PAPERS ON TAX EXPENDITURES

A special issue of *Public Budgeting and Financial Management* will be devoted to the subject of tax expenditures. Papers are welcome in all germane areas from academics and practitioners. Manuscripts are due no later than September 30, 1991. Preliminary notification before July 1st of intent to submit a manuscript would be appreciated. Contact Dr. Jean Harris at Penn State Harrisburg, E-356 Olmsted Building, Middletown, Pennsylvania 17057, Telephone 717-948-6157, FAX 717-948-6008, BITNETJEH6@PSUVM, for more details.

SOVIET UNION NEEDS ACCOUNTING PROFESSORS

The Soviet Union needs people to teach Western Accounting. For anyone who wishes to take a sabbatical to the USSR, Larry Crumbley at Texas A&M University would help them make arrangements to teach in the Ukraine. Larry taught principles of business for eight weeks in the Ukraine. If interested, call Larry at 409-845-4884.

COMMITTEE ON COMPUTER USAGE MAKES SOFTWARE AVAILABLE

The following software has been reviewed by the committee and is now available to ATA members:

1. Constructive ownership software developed by Robert Black. It has been tested in the classroom and by practitioners. A short manual accompanies the software.
2. Filing status software developed by Jerry Stern and Mikel Tiller. It includes a multiple choice section with automatic grading and an application of expert systems set of problems. A five page manual accompanies the software.

If you are interested in the software, send a blank diskette to Professor Roland Lipka, Chair of the Computer Usage Committee, Department of Accounting, Speakman Hall, Temple University, Philadelphia, PA. 19122.

Minutes (Continued from page 6)

4. Bruce Lubich reported for Bob Crum, Chair, Research Methodologies Committee. The committee is working on a monograph oriented towards tax research data bases as a companion to the ATA's recently issued monograph, *A Guide to Tax Research Methodologies*. The committee is also working with the Committee on Computer Usage to develop a self-study program on using computer-accessed data bases.
5. Judyth Swingen, Chair, ATA Tax Manuscript Award Committee, reported that twenty articles were nominated for the award. The Trustees addressed the issue of self-nominated submissions and concluded that such nominations were acceptable.
6. Gene Seago, Chair, Nominations Committee, reported on the status of nominations for 1991-92 officers and trustees. The committee's nominations will be published in the summer 1991 newsletter.
7. Kathleen Sinning, Chair, Membership Committee, reported that the ATA had 1,279 members as of 1-1-91. Membership brochures will be distributed at the AAA regional meetings by the ATA Regional Programs Committee and Stan Smith will distribute brochures at professional meetings that he attends. The Trustees authorized the expenditure of \$150 to distribute brochures at the national meeting in Nashville.
8. John Wilguess, Chair, Publications Committee, reported on two issues that his committee is addressing: (1) data base sharing by JATA authors and (2) increasing JATA revenues. The committee will make a recommendation for a JATA policy statement on access to authors' data bases for consideration by the Trustees at the Nashville meeting. With regard to the second issue, the Trustees discussed foreign markets sales and advertising revenues. Jane Burns noted that JATA advertising revenues generally exceed other AAA section publications. Cherie O'Neil suggested that, due to university budget cuts, the ATA should make bound annual editions of JATA available to libraries since books often take priority over subscriptions in funding. The Trustees also discussed JATA editorial policies and procedures related to manuscript submissions and reviews. Jane Burns described policies used with regard to multiple journal manuscript submissions during her term as JATA editor. The Trustees suggested to the committee that it consider giving the JATA editor discretion to enforce a policy of requiring author(s) to provide assurance that their manuscript has not been submitted to other journals.
9. Peter Dillaway, Chair, Regional Programs Committee, reported that KPMG Peat Marwick would sponsor three premeeting tax programs at AAA regional meetings and that there has been an increase in tax research paper presentations relative to last year. Ken Heller summarized the AAA Task Force's report on sections and regions relations and noted that its recommendations would probably be unacceptable to regions because too much responsibility for their programs would be shifted to sections. The Trustees discussed recommendations to be offered at the AAA Council meeting such as dedicating one session at each regional meeting to each section or organizing regional meetings around topic areas.
10. Julie Collins reported for Jack Kramer, Chair, Tax Policy Research Oversight Committee. The Trustees approved a disclaimer statement prepared by the committee that limited the scope of authority for positions taken by tax policy subcommittees to members of the submitting committee in submissions to Congress and Treasury. Ed Schnee suggested that timely responses to proposed legislation and regulations may require forming an ATA expediting committee. The committee reported that Bob Rosen's Corporate Tax Policy Subcommittee had been the most active subcommittee, submitting commentary on proposed Section 1502 regulations, including testimony presented by Rick Boley at IRS Hearings, and it would also submit commentary on proposed Section 382 regulations.
11. Fred Streuling, Chair, Strategic Planning Committee reported that the committee had met twice, surveyed the ATA membership on their opinions regarding ATA activities, and will issue a report after the midyear meeting. The committee will recommend that the ATA attempt to resolve policy differences with the AAA within existing AAA procedures. The committee's report will recommend convening a bylaws committee periodically and amending the bylaws to include the following standing committees: Nominations, Annual Program, Regional Programs, Membership, Publications, and Awards. The committee will also recommend reducing the size of committee membership and giving Trustees specific responsibilities, such as oversight of committees.
12. Debra Hopkins presented the Treasurer's report. Revenues and expenses to-date are comparable with the previous year. The ATA has a cash balance of \$24,398 as of 12-31-90.
13. Included in other matters addressed by the Trustees were the following. Regarding proposed changes in AACSB standards and their impact on graduate tax programs, Brent Inman noted that the AACSB would be voting on the structure of 150-hour programs at its April meeting and a quick response would be needed by the ATA to communicate its positions. The Trustees asked Ken Heller to contact Allen Ford, Chair, Committee on AICPA 150-Hour Requirement and AACSB Accreditation Standards and Al Mitchell, AACSB Task Force on Accounting Accreditation, to discuss ATA concerns and report their responses to the Trustees. Ken Heller reported on proposed AAA guidelines for implementing administrative charges to sections for services rendered by the Sarasota Office. The guidelines

(Continued on page 8)

Minutes (Continued from p. 7)

will either charge for certain services but pay interest on deposits or not charge and not pay interest. Caroline Stobel suggested that the ATA continue to make its own arrangements for meetings rather than pay the AAA for those services. Regarding relations with the professional community, Brent Inman suggested that invitations to the midyear meeting be given to directors of personnel recruiting and partners in national offices of CPA firms. Cherie O'Neil suggested that a mailing list be used to provide complimentary copies of JATA to these individuals as well as IRS and Treasury officials. The Trustees authorized Barry Arlinghaus, newsletter editor, to publish the minutes of all Trustee meetings.

14. The meeting adjourned at 9:10 p.m. The next meeting of the Trustees will be in Nashville on August 11, 1991 from 7-10 p.m.

Debra Hopkins
Secretary/Treasurer

COMMITTEE ON RELATIONS WITH THE IRS AND TREASURY

Jim Wheeler reports that the committee has had extensive contact with the IRS regarding establishing a program through which the ATA can assist the Service in training their large case agents, economists and perhaps attorneys. This may involve the development of materials as well as their presentation. A meeting with Ken Jones, Large Case Program Director, and other IRS representatives is scheduled for May 31st.

The committee has been exploring the possibility of establishing a process for gaining access to SOI tax return data. This will involve the approval of both the Statistics of Income Division and the Associate Chief Counsel's Office. Work on this continues.

The committee has been unsuccessful in obtaining a designated position for an ATA member on the Commissioner's Advisory Group.

A GUIDE TO TAX RESEARCH METHODOLOGIES

A Guide To Tax Research Methodologies, edited by Charles R. Enis and published by the American Taxation Association Section of the American Accounting Association is now available. Its purpose is to provide an awareness of the research in vogue in taxation and to suggest avenues whereby readers can obtain additional knowledge on those methodologies that stimulate their interest. The cost is \$7.00 to AAA members and \$10.00 to nonmembers. It can be obtained through the publications department of the AAA at 5717 Bessie Drive, Sarasota, Florida 34233, 813-921-7747.

American Taxation Association

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