

ANNUAL MEETING PROGRAM COMMITTEE

Mark Higgins (Chair), Univ. of Rhode Island
Dale Flesher, Univ. of Mississippi
Joseph Hagan, Louisiana State Univ.
Rebecca Kaenzig, Appalachian State Univ.
Bruce Lubich, Syracuse Univ.
John Robinson, Univ. of Texas at Austin

Ronald Ross, Georgetown Univ.
Roxanne Spindle, Virginia Commonwealth Univ.
Chris Stinson, Univ. of Texas at Austin
Debby Turner, Georgia Tech
Richard Walter, Univ. of Louisville
Marty Wartick, Univ. of Mo.-St. Louis

Charge:

1. Coordinate the committee's efforts with the AAA Annual 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, panel discussions, session chairpersons, and the luncheon speaker.
3. Solicit papers for presentation, panel topics and panelists, and luncheon speaker nominations. Consider the AAA's annual program theme in making decisions. Also, consider that this will be the 20th anniversary of the formation of the ATA.
4. Select papers, speakers, moderators, and discussants for the 1994 annual program.
5. Contact all living charter members of the ATA and extend them a special invitation to attend the 1994 luncheon. Consider having reserved tables at the luncheon for the charter members.
6. 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. Coordinate these activities with the ATA membership committee and the various ATA awards committees.

AWARDS COMMITTEE

Fred Streuling (Chair), Brigham Young Univ.
Grover Cleveland, St. Cloud State Univ.
Roger Eickhoff, Price Waterhouse, New York

Allen Ford, Univ. of Kansas
Paul Streer, Univ. of Georgia
Caroline Strobel, Univ. of South Carolina

Charge:

1. Continue the review of ATA awards and summarize the requirements for such awards.
2. Finalize the specific criteria for any awards to be given for the first time.
3. Present a final report concerning requirements for awards to the Board of Trustees at the 1994 ATA Mid-Year Meeting.
4. Solicit nominations from the membership for the Outstanding Educator Award and the ATA Service Award.
5. Select the award recipients and notify the ATA President.
6. Arrange for the awards and presentation of the awards by a committee member at the 1994 annual program luncheon.

COMPLEXITY REDUCTION SUBCOMMITTEE

Cherie O'Neil (Chair), Univ. of South Florida
Joseph Antenucci, Middle Tennessee State
Dale Bandy, Univ. of Central Florida
Betty Chavis, Univ. of Wyoming
Phillip Frese, Seton Hall Univ.
Leonard Goodman, Rutgers Univ.
Marguerite Hutton, Western Washington

Harvey Iglarsh, Georgetown Univ.
Suzanne Luttman, Santa Clara Univ.
Scott Sandstrom, College of the Holy Cross
Don Samelson, Moorhead State
Judyth Swingen, Rochester Institute of Technology
William Wallace, Univ. of Mississippi

Charge:

1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year.
2. Continue to work on complexity reduction issues involving independent contractors, low-income taxpayers, Schedule C, child care, and the earned income credit.
3. Consider submitting the committee response to an appropriate journal or other publication.
4. Encourage technical and/or policy research in your area.
5. Recommend, and in conjunction with the president, establish new task forces to respond to developments in your area.

COMPUTER RESOURCES COMMITTEE

Robert Michaelsen (Chair), Univ. of North Texas
Kenneth Abramowicz, Virginia Tech
Geoffrey Gurka, Univ. of Baltimore
Sam Hicks, Virginia Tech
Don Marshall, Cal. State—Fullerton

Robert Nagoda, SUNY—Albany
Jerry Stern, Indiana Univ.
Ronald Tidd, Syracuse Univ.
Len Weld, Auburn Univ.
Paul Wertheim, Pepperdine Univ.

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1993-94 Committees (Continued from page 11)

Charge:

1. Continue to be involved with helping ATA members to compete successfully for NCAIR grants. Publicize in the newsletter information on funded grant proposals.
2. Keep abreast of technology for classroom application.
3. Encourage the development of prototypes of computer-assisted instructional materials that can be used as substitutes for in-class coverage of tax topics.
4. Accumulate examples of computer-based class projects developed by ATA members that will be made available to the membership for cost on an as-request basis.
5. Publicize the accomplishments of the committee in the ATA newsletter.

CORPORATE TAX POLICY SUBCOMMITTEE

Dave Stewart (Chair), Brigham Young Univ.
John Barrack, Univ. of Georgia
Greg Carnes, Louisiana State Univ.
Donald Cash, Pittsburg State Univ.
Erika Grenadier, Marietta, GA
Stu Karlinsky, San Jose State

Rudolph Lindbeck, Louisiana Tech
Gil Manzon, Jr., Boston College
Ronald Marcuson, Ernst & Young, Chicago
Frank Meanor, Jr., Boston Univ.
Steve Thompson, Univ. of Houston

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend, and in conjunction with the president, establish new task forces to respond to developments in your area.

FAMILY TAX POLICY SUBCOMMITTEE

Mark Segal (Chair), Univ. of South Alabama
John Beehler, Univ. of Texas at Arlington
Steve Cash, Clemson Univ.
Bruce Clements, Kennesaw State
Ernest Enke, Alfred Univ.
Sidney Kess, New York, NY

Dennis Lassila, Texas A & M
Gary Maydew, Iowa State
Dan Murphy, Univ. of Tennessee
Marvin Narz, Univ. of Montevallo
A. A. Neidermeyer, West Virginia Univ.
Viceola Sykes, Florida A & M

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year. Coordinate your activities with those of the Complexity Reduction Policy Subcommittee.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Develop a list of current tax policy issues or issues being litigated and denote where these are (or should be) covered in the curriculum.
5. Collect syllabi for courses (other than for introductory tax) that address family tax issues.
6. Develop a list of reference books or articles in the family tax planning area that would be useful for instructional purposes.
7. Develop a list of software addressing family tax planning issues that would be useful for instructional use and determine the prices of such software for educational use.
8. Recommend, and in conjunction with the president, establish new task forces to respond to developments in your area.

FLOW-THROUGH ENTITIES POLICY SUBCOMMITTEE

James Hamill (Chair), Univ. of New Mexico
Jim Boyd, Arizona State
L. Bravenec, Texas A & M
Steve Dilley, Michigan State
Randall Hahn, Southern Illinois
Ken Heller, George Mason Univ.
Charles K. (Ken) Moore, Univ. of Akron

Mark Persellin, St. Mary's Univ.
Thomas Pope, Univ. of Kentucky
Robert Ricketts, Texas Tech
Ananth Seetharaman, St. Louis Univ.
Joey Styron, Augusta College
Susan Wehrich, Seattle Univ.

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.

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1993-94 Committees (Continued from page 12)

4. Recommend, and in conjunction with the president, establish new task forces to respond to developments in your area.
5. Monitor developments in the LLC area and respond where appropriate.

INTERNATIONAL TAX POLICY SUBCOMMITTEE

Gary McGill (Chair), Univ. of Florida
Ronald Allan, Annandale, Va.
John Brozovsky, Virginia Tech
David Culpepper, Millsaps College
Edmund Fenton, Jr., Gonzaga Univ.
Linda Stillabower, Deloitte & Touche,
Mississauga, Ontario

Sue Kattelus, Eastern Michigan Univ.
Ernest Larkins, Georgia State Univ.
Thomas M. McGhee, Univ. of Hawaii-Hilo
Clair Nixon, Texas A & M Univ.
Walter O'Connor, Fordham Univ.
Jim Wheeler, Univ. of Michigan
Donald Williamson, American Univ.

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Prepare a position paper on the topic of deferral of earnings and losses.
3. Consider submitting the committee response to an appropriate journal or other publication.
4. Encourage technical and/or policy research in your area.
5. Recommend, and in conjunction with the president, establish new task forces to respond to developments in your area.

COMMITTEE FOR LIAISON WITH CPA FIRMS CONCERNING CONTINUING EDUCATION IN TAX

Doug Izard (Chair), Univ. of Tennessee
Barry Arlinghaus, Miami Univ.
Rodger Bolling, Northern Illinois
David Davidson, Cal. State—Long Beach
Michael Duffy, Univ. of Southern California
Tonya Flesher, Univ. of Mississippi
Robert Gardner, Brigham Young Univ.

Harold Goedde, Marshall Univ.
Peggy Hite, Indiana Univ.
David Jaeger, Case Western Reserve
Jack Kramer, Univ. of Florida
David Maloney, Univ. of Virginia
John McWilliams, San Francisco State

Charge:

1. Decide which non-Big-Six firms to contact (Big Six firms have been contacted) concerning their willingness to participate. Decide whether to contact the AICPA, especially about its National Tax Education Program.
2. Contact the firms and, if deemed appropriate, the AICPA and learn what changes, if any, they have recently made to their continuing education courses in taxation. These changes might be in content or in technique.
3. Determine also what changes they plan to make or are considering making.
4. Determine their reasons for making (or planning to make) the changes.
5. Decide what the implications of the changes in continuing education in taxation are for improving the college curriculum, both undergraduate and graduate.
6. Determine which innovative teaching techniques used in the continuing education courses would be appropriate for enriching the college classroom experience.
7. Prepare a detailed report for interested members and participating firms. Publicize the report in the ATA newsletter and summarize the report in the newsletter.

MEMBERSHIP COMMITTEE

Lucretia Mattson (Chair), Univ. of Wisconsin—Eau Claire
Ellen Cook, Univ. of Southwestern Louisiana
M. P. (Pete) Dillaway, New Mexico State
Jack Fay, Stetson Univ.
Robert Fahnstock, Univ. of West Florida

Barry Greenwald, Missouri Western St. College
Patrick Kelly, Price Waterhouse, San Francisco
John Marquardt, Univ. of Michigan—Flint
Lorraine McClenny, North Carolina State
Judith Sage, Univ. of South Dakota

Charge:

1. Review activities of prior committees.
2. Identify target groups with potential ATA members and provide materials about membership to such groups. Groups might include:
 - a. Graduate students with an interest in taxation;
 - b. Individuals teaching tax courses (including CPE courses and at two-year colleges);
 - c. Members of other tax organizations;
 - d. CPA practitioners specializing in taxation or in recruitment.
3. Consider initiating a policy of exchanging free advertising space with other professional organizations.

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1993-94 Committees (Continued from page 13)

4. Ensure that membership information is available for display and distribution at the AAA annual meeting and regional meetings. Coordinate this activity with the AAA Annual Program Committee and the Committee on AAA Regional Programs.
5. Obtain information from Accounting Department Chairpersons and/or tax faculty concerning positions, and possible positions, in taxation and publicize the availability of such information in the ATA Newsletter. Solicit information about persons interested in entry-level tax positions and develop a procedure for making such information available to interested parties.

MID-YEAR MEETING PROGRAM COMMITTEE

Susan Nordhauser (Chair), Univ. of Texas at San Antonio	Susan Porter, Univ. of Texas at Austin
Gary Choate, KPMG Peat Marwick, Montvale, N.J.	Marsha Puro, Southern Illinois at Edwardsville
Sanjay Gupta, Arizona State	Jerry Stern, Indiana Univ.
Gordon Harwood, Georgia State	Raymond Wacker, Southern Illinois at Carbondale
Roland Lipka, Temple Univ.	John Wilguess, Oklahoma State
Bobbie Martindale, Coppell, TX	

Charge:

1. Solicit topics for presentation, panel topics and panelists, and luncheon speaker nominations. A luncheon speaker is not mandatory.
2. Review solicitation and selection guidelines for doctoral student paper submissions. Decide whether to have doctoral papers as part of the program.
3. Plan the program for the 1994 Mid-Year Meeting; the meeting should contain both teaching-oriented and research-oriented sessions.
4. Select papers, speakers, moderators, and discussants for the 1994 Mid-Year Program.
5. Work with the chair of the Research Resource and Methodologies Committee in facilitating the half-day research program to be held on Sunday after the 1994 Mid-Year Meeting.
6. Arrange all program details, including time and room assignments, video and audio equipment, menus, speakers' gifts or honoraria, and display of ATA publications and materials.
7. Promote the meeting at the 1993 Annual Meeting by providing a handout about the meeting.
8. Assist the President-Elect in preliminary planning for the 1995 Mid-Year Meeting.

NOMINATIONS COMMITTEE

Gene Seago (Chair), Virginia Tech Univ.	Doug Shackelford, Univ. of North Carolina
Robert Crum, Penn. State Univ.	John Everett, Virginia Commonwealth Univ.
Debra Hopkins, Univ. of Texas at Arlington	Ed Schnee, Univ. of Alabama

Charge:

1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership (through the newsletter) and from the Board of Trustees for a slate of officers for 1994-95. They are:
 - a. President-Elect
 - b. Vice President
 - c. Secretary-Treasurer
 - d. Trustees (3 positions)
 - e. Members of the Publications Committee (2 positions)
3. Review the ATA activities of members.
4. Contact prior years' committee chairs to obtain names, and perhaps nominations, of persons who would make good officers and trustees.
5. Select the candidates for nomination by May 1, 1994.
6. Present the slate to the Board of Trustees at its August 1994 meeting and to the ATA membership at the 1994 ATA annual program business meeting.

PUBLICATIONS COMMITTEE

Jane Burns (Chair), Texas Tech Univ.	Ed Outslay, Michigan State Univ.
Fran Ayres, Univ. of Oklahoma	Debra Sanders, Washington State Univ.
Larry Crumbley, Texas A & M Univ.	Stan Smith, Price Waterhouse, New York
Karen Fortin, Georgia Southern Univ.	Tony Curatola, ex officio
Jeff Gramlich, Univ. of Hawaii	Sandra Kramer, ex officio

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1993-94 Committees (Continued from page 14)

Charge:

1. Advise the Editors of *JATA* and the newsletter (NL) on policy matters.
2. Explore means of increasing the quantity of quality papers submitted to *JATA* and news items to the NL.
3. Explore means of increasing sales of *JATA* and broadening distribution of the NL.
4. Explore means of increasing the number of data bases that include *JATA*.
5. Prepare written policies for the Publications Committee (PC), including but not limited to the following issues:
 - a. The structure of the PC (as described in the by laws);
 - b. The relationship of the PC with ATA publications and with other ATA committees and the Board of Trustees;
 - c. Responsibilities with respect to items 2, 3, and 4 above, and for reporting the PC's activities; and
 - d. Deliberation of whether the AAA Publication Committee policies should serve as a model for the ATA PC policies.
6. Prepare written policies for the ATA's publications, including but not limited to:
 - a. The relationship between the Editors and the PC;
 - b. The process for selecting Editorial Board members and Ad Hoc reviewers for *JATA* and related issues and the type of recognition for Board members;
 - c. The printed editorial policy for *JATA* and procedures for changing it;
 - d. Editorial issues not covered in part c above;
 - e. A process for handling submission fees and communications with the ATA Treasurer and AAA personnel.
7. Prepare a list of charges that should be standing charges and any additional recommendations for the 1994-95 PC.

REGIONAL PROGRAMS COMMITTEE

Brian Greenstein (Chair), Seton Hall Univ.
Bud Lacy (Vice Chair), Oklahoma State Univ.
Otto Chang, California State—San Bernardino (West)*
Anne Christensen, Portland State (West)**
Steve Colburn, Univ. of Maine—Orono (Northeast)**
Terry Crain, Univ. of Oklahoma (Southwest)**
Ted Degnan, Univ. of Texas—Pan American (Southwest)*
Timothy Fogarty, Case Western Reserve (Ohio)**

Larry Garrison, Univ. of Missouri—Kansas City (Midwest)*
Evelyn Hume, Georgia State (Southeast)**
Harold Peckron, Kutztown Univ. of Pa. (Mid-Atlantic)*
Roby Sawyers, North Carolina State (Southeast)*
Paul Shoemaker, Univ. of Nebraska—Lincoln (Midwest)**
Hans Sproghe, Wright State (Ohio)*
Susan Stiner, Villanova Univ. (Mid-Atlantic)**
George Violette, Univ. of Southern Maine (Northeast)*

Charge:

1. Establish contact with the AAA Regional Vice President and regional program chairs to ensure that the ATA is represented on all regional programs.
2. Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax education issues.
3. Attend regional program planning meetings.
4. Coordinate with any organizations sponsoring pre- and post-meeting seminars at the regional meetings.
5. Assist the membership committee in distributing materials about the ATA at the regional meetings.
6. Introduce tax practitioners to the ATA by involving them in planning and presenting some sessions.
7. Publish information about the tax portion of the regional meetings in the Spring ATA newsletter
8. Prepare an operating manual concerning duties of the committee chair, vice chair, and committee members.

* Regional chair

** Regional vice chair

RELATIONS WITH THE IRS AND TREASURY COMMITTEE

John Price (Chair), Univ. of North Texas
Charles Christian, Arizona State
E. Lou Curry, Univ. of Texas at San Antonio
Myron Hulén, Colorado State
Kermit O. Keeling, Loyola College in Maryland

Albert Mitchell, James Madison Univ.
Jack Robison, California Poly State—San Luis Obispo
Deborah Thomas, Univ. of Arkansas
Larry Tunnell, Univ. of Texas at El Paso

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 it would be helpful for members to pursue. Where relevant, communicate information concerning research topics to the Tax Policy Research Oversight Committee.
4. Locate and publicize tax faculty residencies that are available with federal agencies.
5. Attempt to obtain an ATA slot on the Treasury Department Tax Policy Advisory Group, if this group is formed.
6. Propose a technique to the Board of Trustees for choosing an ATA nominee to the Commissioner's Advisory Group.
7. Report the committee's activities in the ATA newsletter.

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RESEARCH RESOURCES AND METHODOLOGIES COMMITTEE

Robert Halperin (Chair), Fordham Univ.
Jon Davis, Univ. of Colorado at Boulder
Kathy Krawczyk, North Carolina State

Alan Macnaughton, Univ. of Waterloo
Michael Roberts, Price Waterhouse, New York
Darroch (Rick) Robertson, Univ. of Western Ontario

Charge:

1. Review this committee's prior research methodology publications and, if deemed appropriate, develop and publish other materials on research methodology.
2. Plan and administer a research session at the ATA 1994 Mid-Year Meeting; coordinate this activity with the chair of the Mid-Year Meeting Program Committee, who will oversee the activity.
3. Develop, administer, and present a half-day research program on Sunday after the 1994 Mid-Year Meeting.
4. Develop a proposal for a half-day research program for the AAA's 1994 annual meeting. Develop, administer, and present such program.
5. Maintain TAXRES (the E-mail tax bibliography), publicize its existence, and encourage its use.
6. Report the committee's activities in the ATA newsletter.

TAX ACCOUNTING POLICY SUBCOMMITTEE

Pete Salzarullo (Chair), Miami Univ.
Gary Carter, Univ. of Minnesota
Frank Condie, Utah State
Richard Davis, Susquehanna Univ.
James A. Kelly, No. Oxford, MA.
Ray Knight, Middle Tennessee State

Barbara Ostrowski, Radford Univ.
Philip Piaker, SUNY—Binghamton (emeritus)
J. Kent Poff, East Carolina Univ.
Gene Seago, Virginia Tech
Adrienne Slaymaker, Grosse Pointe Farms, MI
Jim Swayze, Univ. of Nevada—Las Vegas

Charge:

1. Develop at least one response to proposed legislation or regulation to be submitted to the appropriate body during the year.
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical and/or policy research in your area.
4. Recommend, and in conjunction with the president, establish new task forces to respond to developments in your area.

TAX POLICY RESEARCH OVERSIGHT COMMITTEE

Robert Rosen (Chair), Ernst & Young, Washington, D.C.
Richard Boley, Univ. of North Texas
Michael Moore, Univ. of Southern California

Ed Schnee, Univ. of Alabama
John Tripp, Univ. of Denver

Charge:

1. Monitor legislative and regulatory activity for the purpose of identifying topics for consideration by the tax policy subcommittees.
2. Recommend items for consideration to the subcommittees and advise the ATA president of the recommended items.
3. Review and approve the statements and pronouncements of the policy subcommittees under the normal review policy but, when necessary, implement the expedited review and approval process.

ATA/AA TEACHING INNOVATIONS AWARDS COMMITTEE

(Successor to Teaching Resources Task Force)

Sally Jones (Chair), Univ. of Virginia
Glenda Brock, California State Poly. Univ.—Pomona
Howard Engle, Arthur Andersen, Chicago
Dan Hollingsworth, Baylor Univ.

Betty Jackson, Univ. of Colorado at Boulder
Suzanne Kopplin, Ernst & Young, Reston
James Parker, Univ. of Missouri
Bill Raabe, Univ. of Wisconsin—Milwaukee

Charge:

1. Develop solicitation and selection guidelines.
2. Solicit applications from ATA members.
3. Select the winners and notify the ATA President and the Dean and Department Chair at the winners' institutions.
4. Arrange for a panel discussion or workshop at the AAA Annual Meeting or the ATA Mid-Year Meeting at which the award winners will present their innovations.
5. Investigate publication of abstracts of the award-winning innovations in *JATA*.
6. Arrange for printing of award-winning materials for distribution to the ATA's members.
7. Arrange for the plaques, award checks, and presentations by an AA representative or a committee member at the 1994 ATA annual program luncheon.

**AMERICAN TAXATION ASSOCIATION
THE TAX SECTION OF THE AMERICAN ACCOUNTING ASSOCIATION**

By-Laws — Revised 8/9/93

I. Name of Organization

The American Taxation Association—Section of the American Accounting Association.

II. The Purpose and Objectives of the Organization shall be:

1. To foster the dissemination and publication of information on taxation;
2. To promote tax educational activities including (but not limited to) curriculum, education related materials, graduate tax programs and tax accreditation matters;
3. To provide an interface among academic disciplines (e.g., law, economics and accounting) relative to the cross fertilization and development of tax oriented educational programs;
4. To promote research activities involving tax policy, tax proposals and tax legislation; and
5. To encourage the interaction of academics with tax practitioners and tax professional organizations in professional service activities of mutual interest.

III. Membership

All members of the American Accounting Association are eligible for membership in the ATA Section. This includes AAA members, life members, emeritus members and associate members. There shall be two classes of membership in the ATA Section—regular members and associate members. Associate members must be either full-time or part-time students at a college or university. All regular members are eligible to vote, hold office and participate in all activities of the organization. A prerequisite for becoming a regular member of the ATA Section is membership in the AAA. There shall be no company, library, or organizational memberships within the ATA Section. Special membership sub-divisions, other than associate members (e.g., life or emeritus memberships), shall not be established within the ATA Section.

IV. Dues and Charges

Dues shall be determined by the Board of Trustees with the approval of the membership at any Annual Business Meeting of the ATA Section. In no event shall the dues exceed 50% of the annual AAA dues unless prior approval is obtained from the AAA Executive Committee. Dues shall be payable in advance and are due no later than January 1. Any member ten months in arrears shall be dropped from the membership roll. The fiscal year of the ATA Section shall be September 1 to August 31. A reasonable charge may be made for any publication or other materials which are distributed to ATA Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Board of Trustees and ratified by a simple majority of the general membership present at the Annual Business Meeting.

V. Annual Report

An annual report on finances and section activities shall be submitted to the AAA Executive Committee prior to the Annual Meeting and shall be available to

ATA Section members at the Annual Business Meeting.

VI. Annual Meeting

The ATA Section shall hold an Annual Meeting in conjunction with the American Accounting Association Annual Meeting.

VII. Section Representation on the AAA Council

If the ATA is entitled to one representative on Council (i.e., where section membership does not exceed 1,000), the President shall serve a one-year term on Council. If two ATA representatives are eligible (i.e., where section membership exceeds 1,000) the President and the President-Elect will be designated to serve.

VIII. Solicitation of Funds

The Executive Committee of the AAA should be informed as to the nature of fund raising efforts of the ATA Section. Contribution of an amount equal to the specified maximum in the AAA Statement of Section Policy may be solicited and accepted by the President with the approval of the Board of Trustees without AAA Executive Committee action.

IX. Election of Officers

The Officers shall consist of a President, President-Elect, Vice-President and Secretary-Treasurer who are elected at the Annual Business Meeting of the ATA Section.

X. Term and Duties of Officers and Editors

President

The President shall serve for a one-year term. The duties of the President include the following:

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**TAXRES—RESEARCH RESOURCE
COMMITTEE**

An experimental tax research ListServe (TAXRES) was started over six months ago. The service HAS NOW BEEN MOVED to the Western Business School at The University of Western Ontario.

The Western ListServe is not interactive. Its function is to send messages posted to the account, TAXRES, to all subscribers. At the present time the addition of names to the subscriber list is under the control of Rick Robertson. To become a subscriber or to make suggestions, send your InterNet address to Prof. Rick Robertson at the following address:

RROBERTS@NOVELL.BUSINESS.UWO.CA

To send a notice or message to all subscribers of TAXRES the message should be sent to the following address:

TAXRES@SMS.BUSINESS.UWO.CA

The message will be sent out under the name of the person originating the message. If a subscriber wishes to reply to all individuals on TAXRES, a new message must be sent to the address above.

There are approximately 50 subscribers at the present time.

CALL FOR SUBMISSIONS

ATA/Arthur Andersen & Co. Awards for Teaching Innovations

The ATA/AA Teaching Innovations Awards Committee would like to encourage ATA members to submit materials for the Committee's consideration for the 1993-94 awards to be presented at the AAA Annual Meeting in New York City next August. Annual monetary awards will be made in two categories:

Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum).

Innovations in advanced tax courses (either required or elective courses for which an introductory tax course is a prerequisite and which are offered in any undergraduate or graduate business curriculum).

The primary objective of the award is to encourage creativity and experimentation with new and unusual ideas. Submissions could include, but are not limited to, the following:

- * A new framework or paradigm on which the organization of a course is based.
- * The novel use of a learning technique or methodology.
- * The use of original cases or other course materials designed by the instructor.
- * An experiment in group learning or problem solving.
- * Integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum.

Eligibility and Submission Requirements

Only ATA members are eligible to submit an innovation to the Committee. If a single innovation is submitted by multiple authors, at least one author must be an ATA member. To be eligible, an innovation must have been used in a course that the author has taught or is currently teaching. If the subject matter of the course is not primarily tax, the innovation is eligible only if the tax module or component of the course is at least one third of the course content as clearly indicated by the course syllabus. Textbooks, portions thereof, or supplementary textbook materials for which the author is receiving or has received royalties are ineligible.

By submitting an innovation, an author is indicating his or her willingness to accept the award in person and to present the winning innovation as part of a workshop in conjunction with a meeting of the ATA. Arthur Andersen will fund an appropriate amount of travel costs for award winners. Authors must also agree to allow the ATA to disseminate information describing award-winning innovations to the membership.

Submissions to the Committee should consist of the following items:

- (1) A completed submission form (included below). This form should be the only page containing the name(s) and affiliation(s) of the author(s).

- (2) A summary of the innovation that includes: a description of the course in which the innovation was used, the number and type of students enrolled in the course, and the relationship of the course to the institution's business curriculum; the unique features of the innovation; the pedagogical objective of the innovation; the extent to which the author(s) believe that this objective was met; and the extent to which the innovation is transferrable (i.e., can be used by other instructors at other academic institutions). This description must be limited to five pages.
- (3) A syllabus for the course in which the innovation was used.
- (4) Any appropriate supporting documentation, including course evaluations and printed or audio/visual materials used.

The submissions deadline for this year is January 15, 1994. Please send your submission to:

Professor Sally M. Jones
McIntire School of Commerce
University of Virginia
Charlottesville, VA 22903-2493
Phone: (804) 924-3483

Submission Form For The ATA/AA Award For Teaching Innovation

Instructions: Please complete the following form and send it along with *three* copies of the remainder of your submission packet (items (2), (3), and (4) as described above).

Title/description of innovation _____

Submitting author(s) _____

Author affiliation and address _____

Phone (office) _____ (home) _____ FAX _____

ATA By-Laws (Continued from page 17)

1. To direct and administer the affairs of the ATA Section including its committee activities during the term of office.
2. To serve as Chairman of the Board of Trustees.
3. To be responsible for the technical program of the Annual Meeting.
4. To preside at the Annual Business Meeting of the Section.
5. To appoint members to committees, and at his discretion, to remove members from committees.
6. To report periodically to the AAA Executive Committee regarding Section activities.
7. To serve as a liaison between the ATA Section and the AAA President, AAA Executive Director and Regional Vice-Presidents regarding activities of mutual interest.
8. To appoint the ATA Newsletter Editor and Associate Editor of the ATA Journal.

President-Elect

The President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:

1. To present recommendations for committee activities with related charges and supporting budget to the Board of Trustees for approval at the Annual Trustee's Meeting at the beginning of his term as President.
2. To serve as a member of the Board of Trustees.
3. To consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President.
4. To discuss plans for the coming year at the Annual Business Meeting.

Vice-President

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

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

Secretary-Treasurer

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

1. To attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. To have charge of all funds of the ATA Section and to work with the AAA Executive Director relative to all facets of sectional membership and the col-

lection and disbursements of sectional funds in accordance with directions from the Board of Trustees.

3. To keep records of cash receipts and disbursements and prepare financial reports to the Board of Trustees upon request.
4. To report annually to the membership and Board of Trustees on the financial affairs of the ATA Section.
5. To assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
6. To serve as a member of the Board of Trustees.

Editor of The Journal of The American Taxation Association

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

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

ATA Newsletter Editor

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

XI. Term and Duties of the Board of Trustees

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

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

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5. Officers and Trustees, as such, shall not receive any salary or fees for their services. Reimbursement policies regarding attendance at special meetings of the Board shall be subject to the discretion of the President.
6. In the event of any vacancy on the Board of Trustees, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill said vacancy.

XII. Committee Structure

1. The Committee Structure consists of five standing committees and other committees deemed necessary by the President during his or her term in office. Except for the standing committees, continuation of any committee shall be subject to ratification of the Board of Trustees.
2. The Chairperson of each committee shall make a written report to the Board of Trustees prior to their regular meeting, and at such other times as requested by the Board or the President.
3. The Chairperson of each committee shall make an oral and/or written report to the membership at the Annual Business meeting.
4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the Committee. The least recent Past-President shall chair the Committee; in the absence of such a person on the Committee, the President shall appoint a chair. The Chairperson of the Nominating Committee shall solicit names from the membership (using the ATA Newsletter as a vehicle for such solicitation), from past ATA committee chairs and from the members of the Board of Trustees.

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

President-Elect, Vice-President, Secretary-Treasurer, three Trustees, two members of the Publications Committee, and a Journal Editor if such term is expiring.

In addition the President shall appoint:

- a. Individuals to the Annual Program Committee.
 - b. The same number of members as the number of regions in the AAA and a Chair-designate to the Regional Programs Committee. The preceding year's Chair-designate shall chair the Committee.
 - c. The same number of members as the number of regions in the AAA to the Membership Committee.
 - d. One incoming Trustee to the Publications Committee.
5. The Publications Committee shall consist of four voting members elected by a vote of the entire membership for two-year terms (two elected each year), two voting members appointed by the ATA President (one appointment being made each year) from the most recently elected, non-officer members of the Board of Trustees for two-year terms, with the current editors of *The Journal of the American Taxation Association* and the ATA Newsletter serving as ex-officio, non-voting members.

The Committee shall be chaired by the Director of Publications who is the appointed member of the Publications Committee in his or her second year of service; and it is responsible for all policy issues over all ATA publications, but does not have authority to make editorial decisions. The Chair has a vote in all Committee matters. The Committee is responsible for initiating disciplinary action against any ATA Editor. Such action will only be taken in unusual situations, not including situations involving editorial decisions. The Committee has the responsibility and authority for making initial recommendations for disciplinary action to the Executive Committee after informing the Editor of its planned recommendation. If the Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to a vote of the entire membership. Voting shall be by a written, mailed ballot that contains both pro and con positions, and a thirty-day period should be allowed for the return of ballots.

XIII. Amendments

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