

American Taxation Association

Volume 35, Spring 1995

Anthony P. Curatola, Editor

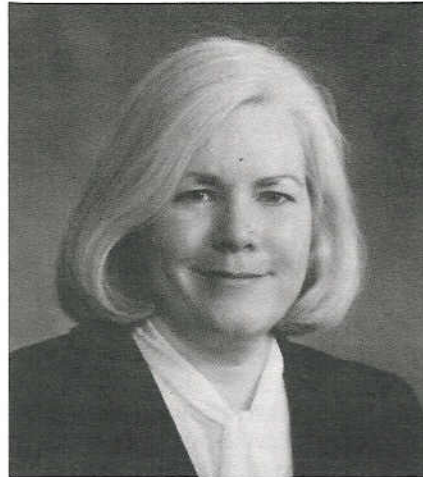
PRESIDENT'S LETTER

As I begin this letter, I am not sure when you will receive this edition of the Newsletter. In particular, I do not know whether it will precede or follow the Mid-Year Meeting in San Antonio.

In either case, I want to state how pleased I am with the work of Barry Arlinghaus and his committee in planning an outstanding program. Last year's vice president, Susan Nordhauser, stressed how important it is to begin planning the Mid-Year Meeting before the annual meeting in August. She noted that members who plan how to spend their year's travel allocation in the fall need early information in order to decide whether they wish to attend the ATA Mid-Year Meeting or some other meeting. In addition, the committee needs more lead time in lining up speakers, making meeting room arrangements, etc.

Barry was willing to begin work on the meeting even before his August election as ATA Vice President. Shortly after his nomination, he and I had a number of discussions concerning who should be appointed to the committee and how the new *JATA* Conference should fit into the meeting. Barry and his committee began their work well in advance of the August meeting. Consequently, those who attended the ATA business meeting received a preliminary program, and a more detailed program was printed in the Fall Newsletter.

Those of you who have decided to attend the meeting know that it offers a variety of sessions designed to appeal to a broad cross section of our members. A new feature of this year's committee is that one of its members served as a liaison to the Concerns of New Tax Faculty Committee. My goal in making this assignment was to assure that the program addressed the needs and interests of new tax



Silvia A. Madeo, ATA President

faculty as well as those of more experienced tax faculty.

The meeting begins Friday with a light lunch. Friday afternoon offers a choice between the first *JATA* Conference or a session on cooperative and team learning of taxation. Attendees must choose at the time of registration between these two sessions. The day ends with a reception and dinner. Saturday offers four sets of concurrent sessions devoted to research, teaching, and curricular issues. For most of us, the difficulty will be in choosing which to attend. The meeting ends Saturday at 5:00 pm, after which I'm sure all of us will want to enjoy one of San Antonio's excellent restaurants.

Sandy Kramer deserves special praise for planning and organizing the *JATA* Conference. This conference will serve two purposes. The first goal is to focus attention on a particular topic or research method of interest to tax researchers. This year's topic is "Experimental Methods as Applied to Problems in Taxation." Papers that apply experimental methods from

psychology, judgment and decision making, or economics to tax problems were solicited. A second goal was to increase the number of quality papers submitted to *JATA*. A long term goal of the ATA has been to increase the number of *JATA* issues from two to three or four. Even though interest in tax research has increased over the past decade, the number of papers submitted to *JATA* has remained relatively static. *JATA* now competes with *The Accounting Review*, *Journal of Accounting Research*, *National Tax Journal*, and *Journal of Accounting and Economics*, among others, for the best academic tax research. The opportunity to present papers before an interested group of colleagues and to receive a relatively quick response from the Journal should be attractive to tax researchers. Papers selected for presentation at the *JATA* Conference will appear in a special issue of the Journal along with comments written by discussants.

If you have suggestions or comments for improving the *JATA* Conference, please contact either me or Sandy Kramer. Plans for next year's conference will be made this spring (the topic is "Taxes and Business Strategy").

Mark your calendar now for the 1996 Mid-Year Meeting. It will be held in New Orleans on February 23 and 24. President-Elect Debra Hill is in the process of selecting a hotel. We should know the site by the time of this year's Mid-Year Meeting.

I also encourage you to attend a AAA regional meeting this spring. Information about the time and place of the various meetings appears elsewhere in this Newsletter.

(Continued on page 2)

President's Letter

(Continued from page 1)

I hope by now that many of you have made nominations for 1995-96 ATA officers, for JATA Editor Elect, the ATA Outstanding Service Award, and the Tax Manuscript Award. The deadline for nominating ATA officers is February 15. The committees charged with making these recommendations need your help in identifying the best candidates.

Finally, I want to mention the work of some of this year's ATA committees. Many of you probably are aware that 1994 was the last year for the ATA/Ernst & Young Graduate Tax Manuscript competition. This year's Graduate Tax Education Committee, chaired by Ed Schnee, is exploring alternative ways to encourage qualified students to pursue graduate tax education. The committee is conducting two surveys related to its charge, and it plans to make a recommendation to the ATA Trustees at the Mid-Year Meeting.

Several of the tax policy subcommittees have ambitious plans. For example, the Tax Accounting Policy Subcommittee, chaired by Gary Carter, has drafted a paper titled "Proposed Changes to the Treatment of Barter Transactions for Accrual Method Taxpayers" to be submitted to a professional journal such as *Tax Notes*. The Complexity Reduction Subcommittee, chaired by Cherie O'Neil, has undertaken three projects related to independent contractor/employee classification, Schedule C

simplification, and simplification of the earned income/child care credits.

Another active committee is the Computer Resources Committee, chaired by Jack Kramer. One initiative of the committee is to survey ATA members regarding their use of computerized instructional materials and computer-based projects. The committee plans to share the results with ATA members and to use the results to assist Dave Stewart, JATA Associate Editor, in soliciting software reviews for JATA. The committee also is exploring the possibility of an ATA bulletin board.

If activities such as these appeal to you, please fill out the 1995-96 Committee Appointment Request form in this newsletter. This year the ATA has 24 committees concerned with matters such as contributing to tax policy, planning regional and national programs, and selecting award winners. The fall newsletter has a list of the 1994-95 committee members and the charge to each committee. President-Elect Debra Hill will be selecting committee chairs and members during the next few months. She needs to know soon if you are interested in participating in the ATA through its committee structure.

Please feel free to contact me if you have any concerns about the ATA. My Internet address is:

smadeo@umslvma.umsl.edu,
and my phone number is:

314-553-6264

(314-516-6264 after January 21).
I look forward to seeing many of you at the Mid-Year Meeting in San Antonio.

PW CASE STUDIES

We are pleased to announce that a newly revised instructor's manual for the PW Case Studies in Tax, sponsored by the PW Foundation, is now available. The 1993 edition of case studies has not been revised, but is still available for distribution to students.

In the 1993 edition, we discuss alternatives used for the case studies. Interest in having more materials to use in undergraduate students continues to be high, so in this 1994 update we are introducing two new cases designed for use in identifying issues. The instructor's manual also updates solutions to the 1993 edition of cases.

The first new issue identification case focuses on choosing the optimum form of doing business and determining tax consequences of alternative entities. The second new case deals with property transactions. Both completed and contemplated transactions are included in this case. If you wish to order copies of the 1994 instructor manual and/or multiple student copies of the 1993 edition of cases, the PW Foundation will provide this material free of charge. Please contact Barbara Jacobs at (212) 790-4713 to place orders.

Please direct all comments or suggestions to Stan Smith at Price Waterhouse, 1251 Avenue of the Americas, New York, NY 10020 or the Case Studies Editor, Dr. Betty Jackson at the University of Colorado-Boulder.



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 Arizona, Fall 1991.
- James Hamill-University of Oklahoma, Spring 1992.
- Robert Trezevant-University of Southern California, Spring 1993.
- Doug Shackelford-University of North Carolina-Chapel Hill, Spring 1993.
- Sanjay Gupta - Arizona State University, Fall 1993.
- Daniel Murphy - University of Tennessee, Fall 1993.
- Peter Frischmann - University of Wisconsin - Madison, Fall 1994.
- Cynthia Vines - University of Arizona, Spring 1995.

For the Fall 1995 and Spring 1996 semesters, the application deadline is March 31, 1995 with winner announced by May 12, 1995.

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

ATA BOARD OF TRUSTEES ANNUAL MEETING

August 10/11, 1994 • New York City

Present: Mark Higgins, Peter Hart, Dick Weber, Ed Schnee, Ken Orbach, Amy Dunbar, Barry Arlinghaus, Anna Fowler, Jeff Gramlich, Chuck Swenson, Phil Harmalink, John Everett, Susan Nordhauser, Shirley Dennis-Escoffier, Silvia Madeo, Betty Jackson, John Tripp, Deborah (Hopkins) Hill, John Price, Sally Jones, Barry Broden, Arthur Gordon, Ellen Glazerman, Sandy Kramer

President Anna Fowler called the meeting to order at 3:10 p.m. and announced that the meeting would only last until 5:00 p.m. because of the conflict with the Ernst & Young Dinner Meeting that most of the trustees were committed to. It was agreed that the meeting would be continued, at the same location, after Ray Sommerfeld received the AAA Outstanding Educator Award on August 11.

The minutes of the February 24, 1994, meeting of the Board were reviewed and approved.

Treasurer Dick Weber presented financial statements for the 1994 Mid-Year Meeting, and for the ATA for the year to date. The Mid-Year Meeting had once again been a success and was not a drain on the Association, thanks to KPMG's support. Financially, the Association was in good shape. A net gain was projected for the year and membership was at least stable, if not up slightly. The reports were discussed and accepted by the Board.

Vice President Susan Nordhauser reported on the success of the 1994 Mid-Year Meeting. She also reported that New Orleans had been selected as the site of the 1996 Mid-Year Meeting, with Phoenix as the alternative. These choices were discussed and it was suggested that the Meeting would have to be held after Mardi Gras and that reservations, probably for the last weekend in February, should be made soon. Barry Arlinghaus presented the program for the 1995 Mid-Year Meeting. The Board commended him for working this far in advance.

Mark Higgins reported on the Annual Meeting. Attendance at the ATA Luncheon was good (161 presently) in light of the rather high (\$40) price. A large fraction of the living, founding members will be present at the Luncheon and Jane Gravelle of The

Congressional Research Service is scheduled to be the speaker. Mark noted problems with getting sessions and the fact that there was no certainty before February 1, because the sessions are assigned on a rolling basis after that date. We wound up with only three program slots. Mark noted that the AAA National Office is not consistent from year to year in how it handles the Annual Meeting, thus, considerable Committee effort is required to keep up with the changing rules. He suggested that the Annual Program Committee have a Vice-Chair and at least 11 members.

Sally Jones reported that two winners had been selected out of nine submissions for the Teaching Innovations Award.

John Tripp (for Bob Rosen) reported on the activities of the Tax Policy Research Oversight Committee and its subcommittees. He commented that the approval mechanism for ATA positions was still not ideal and that more control might be exercised over the activities of the subcommittees by the oversight committee. He also suggested working on some form of recognition for the effort put in by the active subcommittees. The issue of having the ATA represented by a member of a firm that might have a different position was discussed. Providing travel money for another member (academic?) to present ATA positions was discussed. It was noted that to date the various firm members had faithfully represented the Association's positions. No conclusion was reached.

Ed Schnee (for Gene Seago) reported the slate of candidates to be presented to the membership at the Annual Meeting.

John Price reported for the Committee on Relations with the IRS and Treasury. John noted the problems created for the Committee by the Service's reorganization and the lack of funds for travel. Despite these problems the Committee had some success in reaching the Service and the Treasury with members' research. They had little success with the Congress. They also identified some governmental tax residencies. The Committee recommended that attempts to place an ATA member on the Treasury Department Advisory group cease, since plans to organize such a

group have been abandoned. The Committee recommended and the Board approved the following criteria for use by the Board in selecting a member for recommendation to the Commissioner's Advisory Group (CAG):

1. Any ATA member may be recommended by the Board of Trustees for membership on the CAG provided the member has a minimum of ten years experience in tax practice and/or teaching tax at an academic institution and is nominated in letters of recommendation by two members of the ATA.
2. Nominees may not be nontenured, tenure-track faculty.
3. Evidence must be presented that demonstrates that the nominee has a positive relationship with the IRS or potential for endorsement by the IRS District Director.
4. It shall be the responsibility of the ATA Board of Trustees to evaluate nominations and determine the ATA member to recommend for membership on the CAG.

Amy Dunbar reported that two winners had been selected for the Graduate Tax Student Manuscript Award. However, participation was very low despite vigorous efforts to increase it. Based on these results it was recommended that the Award Program be terminated. The Board approved the termination and after extended discussion asked Ed Schnee to work with representatives of Ernst & Young to see if a replacement program for attracting students into the tax area could be developed. Ed is expected to report the results of his efforts at the next Mid-Year Meeting.

The report of the Publications Committee, especially the JATA policies, written by Fran Ayres was then discussed. The Board Meeting was adjourned at 5:10 p.m., until the next morning.

The Board reconvened at 9:30 on August 11, 1994, and discussion of the Publications Committee Report continued. After much debate the Board approved the report and adopted its recommendations with three exceptions. (1) In Paragraph II.B. the following was added: "Any person's removal from the Editorial Board for cause is to be noted in the

(Continued on page 5)

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(Continued on page 5)

ATA OFFICERS 1994-95



Top row (left to right): Jeff Gramlich, Anna Fowler, Phil Harmelink, and Shirley Dennis-Escoffier. Seated row (left to right): Silvia Madeo, Debra Hill, Betty Jackson, and Barry Arlinghaus

ATA Board of Trustees Annual Meeting (Continued from page 3)

ATA Service Records. (2) In paragraph II. C. the item was shortened to read: "Individuals who complete a term on the Editorial Board should receive appropriate recognition." (3) In paragraph III.A. "(special forums, commissioned papers, etc.)" was deleted.

Tony Curatola reported that all was well with the Newsletter. The issue of accepting advertising was again raised. The ramifications for both the Newsletter and *JATA* were discussed. It was concluded that the UBIT tax rules needed to be considered more thoroughly, but the Board favored the acceptance of such advertising to the extent that it did not subvert *JATA* or run afoul of the UBIT rules. Tony also noted that any new Newsletter editor should be appointed before the Annual Meeting because of the publication deadlines they will face.

Sandy Kramer reported that *JATA* was operating smoothly. She again commended Ed Outslay for his efforts to make the editorial transition as smooth as possible. A third issue of *JATA* will be forthcoming in conjunction with next year's research conference and she intends to institute textbook reviews by course.

John Everett and Shirley Dennis-Escoffier reported on the preparation of a Handbook for the Officers and Trustees. A short version was distributed at the meeting. The distribution of a longer version was discussed. Shirley and John are going to consider the contents of and the appropriate distribution of the longer version before the next meeting.

Silvia Madeo reported that the *JATA* Conference will be held on the Friday afternoon of the Mid-Year Meeting concurrently with an education oriented session. Individuals who register for the *JATA* Conference will receive copies of the Conference papers in advance of the meeting. Silvia and Barry Arlinghaus have discussed the possibility of a small (less than \$50) fee to cover additional costs associated with the Conference.

Dick Weber's proposal for splitting the office of Secretary-Treasurer was considered briefly and then placed on the agenda of the Mid-Year Board Meeting due to lack of time to give it adequate consideration. Dick was asked to come to that meeting to present the proposal again.

The meeting was adjourned at 10:20 a.m.

Respectfully submitted by
Richard P. Weber,
Secretary-Treasurer

American Taxation Association Annual Business Meeting

(Continued from page 4)

Betty Jackson announced that the Price Waterhouse Case series revisions would be available shortly through Stan Smith's office.

Anna Fowler then passed the gavel and the floor to incoming President Silvia Madeo. Silvia then addressed the meeting noting the importance of the ATA as a "home" for tax people in the AAA, especially the importance of the research and teaching support networks in the Association. She also noted the opportunities for intellectual and professional growth in the ATA through writing and reviewing for *JATA*, serving on the various committees, and attending the various meetings, especially the emerging importance of the Mid-Year Meeting. She announced the establishment of a new committee to explore ways for the ATA to meet the needs of assistant professors in the tax area. She also announced that a call for papers for the 1996 *JATA* Conference will appear in the fall Newsletter. Finally, Silvia noted the twentieth anniversary of the ATA.

Caroline Stroble then took the floor and urged the membership to pay attention to the content of the CPA exam and try to influence its content. She noted the unreasonableness of some of the current questions. Her comments echoed those of Ray Sommerfeld at an earlier meeting.

Anna Fowler adjourned the meeting at 11:45 p.m.

Respectfully submitted by
Richard P. Weber,
Secretary-Treasurer

ATA PAST PRESIDENTS IN NEW YORK CITY





Left to right: Julie Collins, Silvia Madeo, and Doug Shackelford.

1994 TAX MANUSCRIPT AWARD

Professors Julie Collins and Doug Shackelford were announced as the winners of the 1993-94 ATA Tax Manuscript Award at the ATA luncheon held in conjunction with the 1994 Annual American Accounting Association meetings in New York. Julie and Doug won the award for their paper entitled "Foreign Tax Credit Limitations and Preferred Stock Issuances," which appeared in the *Journal of Accounting Research*, 1992. Professor Dan Dhaliwal presented the winning authors with their plaques at the luncheon.

The committee received 17 quality nominations. The committee congratulates the award winners.

1994 ATA/PRICE WATERHOUSE DISSERTATION AWARD

Dr. Edward L. Maydew is the recipient of the 1994 ATA/Price Waterhouse Dissertation Award. Stan Smith of Price Waterhouse presented a plaque and \$5,000 to Professor Maydew at the ATA luncheon in New York last August. Ed is currently a faculty member at the University of Chicago and received his degree from the University of Iowa. His award win-



Left to right: Beth Kern, Edward Maydew, and Stan Smith.

ning dissertation, "Tax-Induced Earnings Management by Firms with Net Operating Losses" was chaired by Dr. Dan Collins. Ed will discuss some of his current work at the 1995 ATA Mid-Year Meeting to be held in San Antonio, during a session featuring current research by new faculty members. The ATA congratulates Ed on his achievement.



*****REMINDERS*****



1994-95 ATA OFFICES

The nominations committee of ATA is seeking nominations for officers to serve for the 1995-96 fiscal year. The following positions must be filled:

- President-Elect
- Vice-President
- Secretary-Treasurer
- Trustees (3 positions)
- Members of the Publications Committee (2 positions)

Please send your nominations by February 15, 1995 to:

John Everett

Department of Accounting
Box 4000

Virginia Commonwealth University
Richmond, VA 23284
or fax your nominations to:
(804) 828-8884

SCHEDULE OF 1995 AAA ANNUAL AND REGIONAL MEETINGS

1995 ANNUAL MEETING

Orlando Marriott World Center,
Orlando, FL, August 13-16, 1995

1995 REGIONAL MEETINGS

Mid-Atlantic Regional Group

1995-Huntington, WV, March 23-25

Midwest Regional Group

1995-Dearborn, MI, April 6-8

Northeast Regional Group

1995-Hartford, CT, April 20-22

Ohio Regional Group

1995-Toledo, OH, May 5-6

Southeast Regional Group

1995-Miami (Cruise Ship), FL, April 6-9

Southwest Regional Group

1995-Houston, TX, March 1-4

Western Regional Group

1995-Palm Desert, CA, May 11-13

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows:

Summer 1995 Issue—

April 25, 1995 and

Fall 1995 Issue—

September, 1995

Please send information to:

Anthony P. Curatola

Drexel University

COBA—509E Matheson

32nd & Chestnut Street
Philadelphia, PA 19104-2875

Phone: 215-895-1453

Fax: 215-895-6975 or 1997

AMERICAN TAXATION ASSOCIATION
1995-96 COMMITTEE APPOINTMENT REQUEST

Name _____

Address _____ Summer Address _____

Phone _____ Summer Phone _____

E-mail _____

Address _____ Date of Change _____

1. Expect to attend AAA National Meeting in Orlando, FL? Yes _____ No _____

I hope that most committee members can attend the national meeting and participate in a committee meeting there; attendance is not, however, a prerequisite for appointment to a committee.

2. For each of the committees listed below, indicate your degree of interest in serving by using the key below. Leave a blank space for those committees on which you have no interest in serving.

- 1. Strongly interested
- 2. Interested
- 3. Mildly interested

Also, for those committees that you indicated a "1," strongly interest, or a "2," interest, please rank your preferences ("1" equals highest) in the blanks provided.

	Degree of Interest	Rank
A. ATA/AA Teaching Innovations Award	_____	_____
B. ATA/PW Doctoral Dissertation Award	_____	_____
C. ATA Graduate Tax Education	_____	_____
D. ATA Tax Manuscript Award	_____	_____
E. Accreditation and Curriculum Issues	_____	_____
F. Annual Meeting Program	_____	_____
G. Awards (See note 1, next page)	_____	_____
H. Complexity Reduction	_____	_____
I. Computer Resources	_____	_____
J. Concerns of New Tax Faculty	_____	_____
K. Corporate Tax Policy	_____	_____
L. Family Tax Policy	_____	_____
M. Flow-Through Entities Policy	_____	_____
N. International Tax Policy	_____	_____
O. Liaison with CPA Firms Concerning Continuing Education in Tax	_____	_____
P. Membership	_____	_____
Q. Mid-Year Meeting Program	_____	_____
R. Nominations	_____	_____
S. Publications	_____	_____
T. Regional Programs	_____	_____
U. Relations with the IRS and Treasury	_____	_____
V. Research Resources and Methodologies	_____	_____
W. Tax Accounting Policy	_____	_____
X. Tax Policy Research Oversight	_____	_____
Y. Teaching Resources Task Force	_____	_____

3. Would you consider serving on a committee for which you left a blank space above should the need arise?
 Yes _____ No _____

(Continued on back)

1994-95 Committee Appointment Request (Continued from page 7)

4. If you have an interest in chairing a committee, please list in order of preference the committee(s) you would like to chair. Use the letter(s) shown on the other side to denote the committee(s).

5. Please list any ATA committees on which you have served in the last five years? _____

6. What AAA Region are you in? _____

7. Which AAA Regional meetings do you expect to attend in 1996? _____

8. Your suggestions for ATA activities and/or priorities: _____

Thank you for your willingness to participate. Please return this form by April 8, 1995 to:

Debra Hill
Department of Accounting
College of Business
BX 19468
The University of Texas at Arlington
Arlington, TX 76019
FAX: 817-794-5793

American Accounting Association

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