

1996 ATA TAX MANUSCRIPT AWARD



From left to right: Robert Ricketts and David G. Harris

Dr. David G. Harris is the recipient of the 1995-1996 ATA Manuscript Award. Professor Robert Ricketts of Texas Tech University presented a plaque to Professor Harris at the ATA luncheon in Chicago in August. David is currently an assistant professor at Penn State University. His award winning paper, "The Impact of U.S. Tax Law Revision on Multinational Corporations' Capital Location and Income-Shifting Decisions," was published in the *Journal of Accounting Research*

in 1993. The paper was drawn from David's dissertation, completed in 1993 at the University of Michigan. The ATA congratulates David on his achievement.

ATA/PRICE WATERHOUSE DISSERTATION AWARD

The American Taxation Association/Price Waterhouse Dissertation Award Committee is soliciting nominations for the ATA/Price Waterhouse Outstanding Dissertation Award. Candidates for the award must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Summary chapters of dissertations are not encouraged. Candidates must also submit a letter from the chairperson of their dissertation committee stating that the candidate has met all of the requirements for the submission. These materials must be submitted by February 28, 1997. The award winner will be honored at the annual ATA luncheon in August 1997. A plaque and a cash award of \$5,000 will be presented by the Price Waterhouse Foundation. To be eligible, a nominee must have completed the dissertation during the period from January 1, 1996 through December 31, 1996 and be a member of the ATA. Please send nominations to:

Professor Sanjay Gupta
School of Accountancy
College of Business
Arizona State University
P.O. Box 873606
Tempe, AZ 85287-3606
Phone: (602) 965-6618
Fax: (602) 965-8392
Email: sanjay.gupta@asu.edu

NOMINATIONS FOR 1997-1998

The ATA Nominations Committee is seeking nominations for officers to serve for the 1997-98 fiscal year. We are very interested in your input. The following positions must be filled:

President-Elect
Vice President-Elect
3 Trustees
2 Publications Committee Members

Please send, fax or email your nominations by February 10 to:

Silvia A. Madeo
School of Business Administration
University of Missouri-St. Louis
8001 Natural Bridge Road
St. Louis, MO 63121-4499
Fax: (314) 516-6420
Email: smadeo@umslvma.umsl.edu.

Minutes of the ATA Board of Trustees Meeting, August 14, 1996

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revised version of the *Handbook* do not appear in the minutes of the February meeting. Anna Fowler noted that several of these changes also involve changes to the by-laws.

Jeff Gramlich was asked to review the by-laws with respect to these changes and propose appropriate by-law changes at the midyear meeting.

11. Anna Fowler reported the results of the deliberations of the Nominations Committee.
12. Phil Harmelink reported for the 150-hour Committee. He reported concern that a school that offers a master's in accounting that is the equivalent of an M.S. in Tax (all the credits are tax courses) is in violation of the AACSB standards. Under the AACSB accreditation rules, this violates the accreditation standard that requires them to have no more than 21 hours in accounting/tax subjects. It was suggested that Phil contact Caroline Strobel who is on the AACSB Committee with his concerns.
13. Ed Outslay:
 - a. Asked Jeff Gramlich, as Secretary, to update the *Officer's Handbook*.
 - b. Asked what happened to the Ed Schnee committee report regarding tax scholarships to be funded by Ernst & Young. Silvia Madeo thought that the idea had been "put on hold" because it was thought that it was not a good time to approach Ernst & Young; maybe another approach of Ernst & Young would be appropriate soon.
 - c. Is still looking for volunteers for the Regional Committee and the Membership Committee.
 - d. Presented his proposed budget for the 1996-97 fiscal year.

Debra Hill completed the meeting by thanking the Trustees for their time.

AMERICAN TAXATION ASSOCIATION 1996-97 COMMITTEES

ATA/AA Teaching Innovations Awards Committee

Jan Meade (chair), *University of Houston*

Bill Duncan, *Arizona State University West*

Suzanne Luttmann, *Santa Clara University*

Melanie Mogg, *College of St. Scholastica (Duluth, MN)*

Edward Schnee, *University of Alabama*

Joey Styron, *Augusta College*

Deborah Thomas, *University of Arkansas*

Charge:

1. Solicit applications from ATA members by placing a notice in the Fall 1996 *ATA Newsletter*.
2. Select the winner(s) and notify the ATA President and the Dean and Department Chair at the winner's institution.
3. Arrange for a panel discussion or workshop at the AAA Annual Meeting or the ATA Midyear Meeting at which the award winner(s) will present their innovations.
4. Investigate publication of abstracts of the award-winning innovation(s) in *JATA*.
5. Arrange for printing of award-winning materials for distribution to the ATA's members.
6. Arrange for the plaques, award checks, and presentations by an Arthur Andersen representative or a committee member at the 1997 ATA Annual Program luncheon.

ATA/PW Doctoral Dissertation Award Committee

Sanjay Gupta (chair), *Arizona State University*

Caroline Craig, *Illinois State University*

Peter Frischmann, *University of Wisconsin*

Greg Geisler, *Georgia State University*

David Hulse, *University of Kentucky*

Ed Maydew, *University of Chicago*

James Young, *George Mason University*

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-93 in conjunction with the Awards Committee).
2. Solicit applications from ATA members by placing a notice in the Fall 1996 *ATA Newsletter*.

3. Select the winner and notify the ATA President and the Dean and Department Chair at the winner's institution.
4. Arrange for the plaque, award check, and presentation by a Price Waterhouse representative or committee member at the 1997 ATA Annual Program luncheon.

ATA Tax Manuscript Award Committee

Robert Halperin (chair), *Fordham University*

T. J. Atwood, *University of Missouri*

Peggy Hite, *Indiana University*

Beth Kern, *Indiana University South Bend*

Diane Riordan, *James Madison University*

Mark Solomon, *Walsh College*

Ron Worsham, *Brigham Young University*

Charge:

1. Review solicitation and selection guidelines (formalized in 1992-93 in conjunction with the Awards Committee).
2. Solicit nominations of published research from ATA members by placing a notice in the Fall 1996 *ATA Newsletter* (at least one author must be an ATA member).
3. Select the winner(s) and notify the ATA President and the Dean and Department Chair at the winner's institution.
4. Arrange for the plaque(s) and presentation by the committee chair at the 1997 ATA Annual Program luncheon.

Accreditation and Curriculum Issues Committee

Cherie O'Neil (chair), *University of South Florida*

Faye Bradwick, *Indiana University of Pennsylvania*

Otto Chang, *California State University, San Bernardino*

Jack Fay, *Stetson University*

Phil Harmelink, *University of New Orleans*

Ira Greenberg, *University of Detroit Mercy*

Marsha Puro, *Southern Illinois University at Edwardsville*

Judy Sage, *University of Illinois at Chicago*

Kathy Sinning, *Western Michigan University*

John Strefeler, *University of Nevada, Reno*

Charge:

1. Develop a database on disk of tax course syllabi.
2. Organize and coordinate a syllabi exchange at the 1997 Midyear Meeting.
3. Work with the AICPA Tax Education Subcommittee on course content recommendations.
4. Work with the Midyear Meeting Planning Committee to ensure that at least one session related to curriculum issues is offered at the 1997 Meeting.

Annual Meeting Program Committee

Martha Wartick (chair), *University of Missouri-St. Louis*

Susan Anderson (vice chair), *University of North Carolina at Greensboro*

C. Bryan Cloyd, *University of Texas at Austin*

D. Larry Crumbley, *Texas A&M University*

Carol Fischer, *St. Bonaventure University*

Joey Hagan, *East Carolina University*

Shelly Rhoades, *Washington University*

Ananth Seetharaman, *St. Louis University*

Brian Spilker, *Brigham Young University*

Judy Swingen, *Gulf Coast University (Ft. Meyers, FL)*

Tim Rupert, *Northeastern University*

Cyndi Vines, *University of Arizona*

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 other 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, speakers, moderators and discussants for the 1997 Annual Program.

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American Taxation Association 1996-97 Committees

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4. Select papers, speakers, moderators, and discussants for the 1997 Annual Program.
5. Arrange all program details, including time and room assignments, video and audio equipment, luncheon menu, speaker's gift or honorarium and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and the various ATA awards committees.
6. Prepare and distribute the Annual Meeting Blue Book at the 1997 Annual Meeting.

Awards Committee

Susan Nordhauser (chair), *University of Texas at San Antonio* (1997)
Sally Jones, *University of Virginia* (1999)
Jack Kramer, *University of Florida* (1999)
James Parker, *University of Missouri-Columbia* (1997)
Boyd Randall, *Brigham Young University* (1998)
James Hasselbach, *Florida State University* (1998)

Charge:

1. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Outstanding Service Award by placing a notice in the Fall 1996 *ATA Newsletter*.
2. Select the award recipients, if any, and notify the ATA President.
3. Arrange for the awards and presentation of the awards by the committee chair at the 1997 ATA Annual Program luncheon.

Complexity Reduction Subcommittee

Don Samelson (chair), *Moorhead State University*
Michael Brown, *Abilene Christian University*
Frank Condie, *Utah State University*
Dennis Lassila, *Texas A&M University*
Philip Mulvihill, *National University at San Diego*
Tony Wilson, *Delta State University*

Charge:

1. Develop at least one response to proposed legislation or regulations

to be submitted to the appropriate body during the year (e.g., "check-the-box" entity classification).

2. Decide whether to pursue ongoing projects from the prior year on corporate E&P, independent contractors, and the earned income credit or begin a new project on a different area.
3. Consider submitting the committee response to an appropriate journal or other publication.
4. Encourage technical or policy research in your area.

Computer Resources Committee

Jerry Stern (chair), *Indiana University*
Ken Andersen, *University of Tennessee* (ad hoc member)
Leonard Goodman, *Rutgers University*
Zite Hutton, *Western Washington University*
Tom Omer, *University of Illinois at Chicago*
Ron Tidd, *Syracuse University*
Jan Trewin, *Drexel University*
Len Weld, *University of Texas at Tyler*
Will Yancey, *Texas Christian University* (liaison with Midyear Meeting Committee)

Charge:

1. Assist the ATA Page Master in the maintenance and expansion of the ATA Home Page.
2. Develop a recommendation to the Board of Trustees by the midyear meeting as to how the home page should be monitored and how policy decisions should be made (i.e., develop a home page approval policy).
3. Help ATA members to compete successfully for NCAIR grants. Publicize information on funded grant proposals in the *ATA Newsletter*.
4. Publicize innovative uses of the computer and the Internet for classroom use through articles in the *ATA Newsletter*.
5. Assist JATA software editor in obtaining software reviews.
6. Work with the Midyear Meeting Committee on technical sessions involving computer applications.

Concerns of New Tax Faculty Committee

Anne Christensen (chair), *Portland State University*

Hughlene Burton, *San Jose State University*
Andy Cuccia, *University of Illinois at Urbana-Champaign*
Allen Ford, *University of Kansas*
Kim Key, *University of North Carolina at Wilmington*
Karen Lanese, *University of Tennessee at Chattanooga*
Sarah Nutter, *George Mason University*
Tom Porcano, *Miami University (Ohio)*
Toby Stock, *University of Colorado at Boulder* (liaison with Midyear Meeting Committee)

Charge:

1. Develop a session for new and first-time faculty at the midyear meeting in conjunction with the Membership Committee.
2. Prepare a recommendation as to whether to develop an ATA directory that can be accessed on the ATA Home Page.
3. Identify new members to the ATA and encourage them to attend the midyear meeting by way of a personal letter.
4. Investigate whether a Working Paper listing can be developed for the ATA Home Page.
5. Welcome and introduce new faculty attending the midyear meeting at the opening luncheon.
6. Work with the Membership Committee to identify new tax faculty listed in the Hasselback directory who do not belong to the ATA and send them a personal letter inviting them to join (include membership forms).
7. Work with the Teaching Resources Committee to encourage new faculty to more fully use the Teaching Consultants Program.
8. Send letters to tax doctoral students and encourage them to attend the midyear meeting and join the ATA.
9. Work with the President's Strategic Planning Committee to develop a survey of new and established faculty to identify how the ATA can best meet their needs.

Corporate Tax Policy Subcommittee

Richard Leaman (chair), *University of Denver*
Douglas Barney, *Indiana University Southeast*

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**American Taxation Association
1996-97 Committees**

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John Barrack, *University of Georgia*
Bill Raabe, *University of Alabama at
Birmingham*

Robert Rosen, *Ernst & Young*

Charge:

1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year (e.g., section 355 ruling requests).
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical or policy research in your area.

**Family Tax Policy
Subcommittee**

Steve Dille (chair), *Michigan State
University*

Barry Broden, *Hartford University*
Allen Cabral, *University of Akron*
Tim Krumwiede, *Bryant College*
David Maloney, *University of Virginia*
Paul Streer, *University of Georgia*

Charge:

1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year (e.g., earned income credit, innocent spouse rules).
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical or policy research in your area.
4. Complete review of personal financial planning software and prepare a summary that can be made available to interested ATA members.

**Flow-Through Entities Policy
Subcommittee**

James Hamill (chair), *University of
New Mexico*

Richard Alltizer, *Drake University*
Barry Arlinghaus, *Miami University
(Ohio)*

Ken Heller, *George Mason University*
Charles Moore, *University of Akron*

Charge:

1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year

(e.g., proposals to amend state limited liability company statutes, "check-the-box" entity classification, S corporation rule changes).

2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical or policy research in your area.

**Graduate Tax Education
Committee**

Caroline Strobel (chair), *University of
South Carolina*

Tonya Flesher, *University of Mississippi*
Fred Jacobs, *University of Minnesota*
Allan Karnes, *Southern Illinois Univer-
sity at Carbondale*

Robert Oliva, *Florida International
University*

Robert Walsh, *Webber College*
Michele Wingate, *University of Colo-
rado at Denver*

Haroldene Wunder, *California State
University, Sacramento*

Scott Yetmar, *Drake University*

Charge:

1. Follow-up funding request for graduate tax scholarships (see Schnee committee report). If funding is approved, determine mechanism for soliciting scholarship requests and awards.
2. Work with Carol Schafer at the AICPA Tax Division to determine what synergies can be developed between the Tax Division's Tax Education Subcommittee and the ATA.
3. Consider developing a database of graduate tax syllabi (corporate, estate and gift, international, research, flow-through entities) that can be put on a disk and distributed to interested ATA members.

**International Tax Policy
Subcommittee**

Mike Schadewald (chair), *University
of Wisconsin-Milwaukee*

Phillip Frese, *Quinnipiac College*
Jerald Gober, *Barry University*
Sharon Lassar, *Florida Atlantic
University*

Amin Mawani, *University of British
Columbia*

Mitch McGhee, *Texas A&M Interna-
tional University*

Rick Robertson, *University of Western
Ontario*

Charge:

1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year (e.g., "check-the-box" entity classification).
2. Alternatively, consider a policy position paper on an international tax area (e.g., end to deferral, formulary apportionment, impact of consumption tax on international competitiveness).
3. Alternatively, consider a tax/accounting paper that considers book/tax differences in how income is "sourced" on the balance sheet v.a.v. the tax return.
4. Encourage technical or policy research in your area.

JATA Conference Committee

Terry Shevlin (chair), *University of
Washington*

David Harris, *Penn State University*
Kaye Newberry, *University of Arizona*
Edmund Outslay, *Michigan State Uni-
versity*

Richard Sansing, *Yale University*
William Terando, *University of Notre
Dame*

Charge:

1. Solicit and select the papers for the 1997 JATA Conference.
2. Select discussants for the selected papers.

Membership Committee

Bobbie Martindale (chair), *Dallas
Baptist University*

Barry Greenwald, *Missouri Western
State College*

David Jaeger, *University of North
Florida*

Charge:

1. Identify target groups with potential ATA members and provide materials about membership to such groups. Groups to consider include:
 - a. Graduate students with an interest in taxation;
 - b. Individuals teaching tax courses (including CPE courses and those at two-year colleges);
 - c. Members of other tax organizations (e.g., National Tax Association);
 - d. CPA practitioners specializing in taxation or in recruitment.

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American Taxation Association 1996-97 Committees

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2. 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.
3. Work with the Concerns of New Faculty Committee to develop a session at the ATA Midyear Meeting targeted to new and prospective members of the ATA.
4. Alert accounting department chairs that the ATA has a Web Page site for posting tax faculty positions and encourage them to send such information to the ATA Page Master.

Midyear Meeting Program Committee

Richard Weber (chair), *Michigan State University*
Art Cassill, *University of North Carolina at Greensboro*
Grover Cleveland, *Metropolitan State University*
David Davidson, *California State University, Long Beach*
Shirley Dennis-Escoffier, *University of Miami*
Cherie O'Neil, *University of South Florida*
Caroline Strobel, *University of South Carolina*
John Wilguess, *Oklahoma State University*
Gerry Wittenbach, *San Diego State University*
Will Yancy, *Texas Christian University*

Charge:

1. Plan the 1997 Midyear Meeting, including session topics, speakers, rooms, meals, and breaks.
2. Arrange for a luncheon speaker and an appropriate gift or honorarium.
3. Handle registration and all on-site activities.
4. Promote the meeting at the 1996 Annual Meeting by providing a handout about the meeting.
5. Secure evaluations of meeting components (program, speakers, food, hotel, etc.) from attendees at the midyear meeting. Forward summary data to the ATA President and the two past Presidents

for site selection of the 1999 Midyear Meeting. Forward summary data to the President-Elect and Vice President-Elect for planning the 1998 Midyear Meeting.

6. Assist the President-Elect and Vice President-Elect in preliminary planning for the 1998 Midyear Meeting.

Nominations Committee

Silvia Madeo (chair), *University of Missouri-St. Louis*
Debra Hill, *University of Texas at Arlington*
Richard Boley, *University of North Texas*
C. Bryan Cloyd, *University of Texas at Austin*
Charles Swenson, *University of Southern California*

Charge:

1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership by placing a notice in the Fall 1996 *ATA Newsletter* and from the Board of Trustees for a slate of officers for 1997-98. The slate for 1997-98 includes the following positions:
 - a. President-Elect
 - b. Vice President-Elect
 - c. Secretary (only if the current Secretary declines to stay on for a second year)
 - d. Treasurer (only if the current Treasurer declines to stay on for a second year)
 - e. Three Trustees
 - f. Two members of the Publications Committee
3. Contact prior years' committee chairs to obtain names (nominations) of persons who would make effective officers and trustees.
4. Select the candidates for nomination by April 1, 1997 and notify the 1996-97 President-Elect of their names.
5. Present the slate to the Board of Trustees at the August 1997 meeting and to the ATA membership at the 1997 ATA Annual Program business meeting.

Penalty Administration Subcommittee

Greg Carnes (chair), *Northern Illinois University*
Andy Cuccia, *University of Illinois at Urbana-Champaign*

Steve Dilley, *Michigan State University*
Sharon Lassar, *Florida Atlantic University*

Gene Seago, *Virginia Polytechnic Institute and State University*
Janet Trewin, *Drexel University*

Charge:

1. Provide feedback and any services to the IRS Office of Penalty Administration.
2. Communicate with the ATA Relations and the IRS Committee to determine if there are projects of mutual interest that can be coordinated between the two committees.

Publications Committee

Doug Shackelford (director), *University of North Carolina at Chapel Hill*
Susan Anderson, *University of North Carolina at Greensboro* (1997)
Brian Greenstein, *Seton Hall University* (*ex officio*)
Sanjay Gupta (director-elect), *Arizona State University*
John Robinson, *University of Texas at Austin* (1998)
Terry Shevlin, *University of Washington* (*ex officio*)
Robert Trezevant, *University of Southern California* (1998)
Patrick Wilkie, *George Mason University* (1997)

Charge:

1. Study and report to the President and the Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any recommended changes to the *Publications Committee Handbook*.
3. Make a recommendation regarding oversight of the ATA Home Page and whether the ATA Page Master and the chair of the Computer Resources Committee should be an *ex officio* member of the Publications Committee. (The recommendation should be made in consultation with the Computer Resources Committee to the Board of Trustees at the 1997 Midyear Meeting.)

Regional Programs Committee

Julia Brazelton (chair), *College of William and Mary*

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Ellen Cook (vice chair), *Southwest Louisiana University* (Southwest)

Rick Crosser, *Weber State University* (Western)

Harold Goedde, *Woomer & Nistendirk, CPAs* (Mid-Atlantic)

Susan Kattelus, *Eastern Michigan University* (Midwest)

Bruce Lubich (Northeast)

Kevin McFarlane (Southeast)

Peter Salzarulo, *Miami University* (Ohio)

Haroldene (Deenie) Wunder, *California State University, Sacramento* (Western)

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*.

Relations with the IRS Treasury Committee

Roby Sawyers (chair), *North Carolina State University*

Ron Allen, *Georgetown University*

A. J. Cataldo, *Virginia Polytechnic Institute and State University*

Larry Garrison, *University of Missouri-Kansas City*

Lil Mills, *University of Arizona*

Ken Orbach, *Florida Atlantic University*

Jack Robison, *California Polytechnic State University (St. Luis Obispo)*

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 would be beneficial for ATA members to pursue.
4. Make the ATA members aware of any IRS-sponsored research conferences that ATA members could attend.
5. Determine the future of APA agreements with the Treasury/IRS and publicize to the membership.
6. Continue to work with Bob Rosen to secure an ATA "slot" on the Commissioner's Advisory Group or nominate an ATA member for an at-large position.
7. Communicate with the ATA Penalties Administration Subcommittee to determine if there are projects of mutual interest that can be coordinated between the two committees.
8. Determine how the ATA can assist the IRS in its curriculum development at "IRS University" (communicate with Doug IZard, Director).

Research Resources and Methodologies Committee

Mike Roberts (chair), *University of Alabama*

Amy Dunbar, *University of Iowa*

Charles Enis, *Pennsylvania State University*

Ken Klaussen, *University of Waterloo*

Alan Macnaughton, *University of Waterloo*

Gary McGill, *University of Florida*

Roxanne Spindle, *Virginia Commonwealth University*

Peter Westort, *University of Massachusetts Boston*

Charge:

1. Plan and administer a research session at the 1997 ATA Midyear Meeting (coordinate with the chair).
2. Solicit and select the two new faculty papers to be presented at the 1997 ATA Midyear Meeting (put a notice in the Fall 1997 *ATA Newsletter*).
3. Develop a proposal for a half-day research program for the AAA's 1997 Annual Meeting. Develop, administer, and present such program.

4. Report the committee's activities in the *ATA Newsletter*.
5. Determine if there is a future topic for an ATA monograph; if so, formulate a proposal to the Board of Trustees.

Tax Accounting Policy Subcommittee

Gene Seago (chair), *Virginia Polytechnic Institute and State University*

Ken Abramowicz, *University of Alaska Fairbanks*

Debra Callihan, *Virginia Polytechnic Institute and State University*

Dennis Gaffney, *University of Toledo*

Don Samelson, *Moorhead State University*

Charge:

1. Develop at least one response to proposed legislation or regulations 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 or policy research in your area.

Tax Policy Research Oversight Committee

Ken Orbach (chair), *Florida Atlantic University*

Stu Karlinsky, *San Jose State University*

James E. Wheeler, *University of Michigan*

Charge:

1. Monitor legislative and regulatory activity for the purposes 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.

Teaching Resources Committee

Susan Weihrich (chair), *Seattle University*

Steve Colburn, *University of Maine*

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1996 BUSINESS MEETING OF THE AMERICAN TAXATION ASSOCIATION

Chicago, August 15, 1996

President Debra Hill called the meeting to order at 10:15 a.m.

Incoming Secretary Jeff Gramlich asked for and received a motion that the minutes of the last business meeting be accepted. A motion was received and seconded, followed by a voice vote in favor of adopting the minutes from the February business meeting.

In place of absent Treasurer Betty Jackson, Hill presented the membership with current financial statements.

Outgoing *JATA* Editor Sandra Kramer gave her final report for the year ended June 1, 1996. Kramer noted that the first *JATA* Supplement was delivered during the past year, and that papers from the February 1996 conference are in printing and should be received by the membership before the February 1997 mid-year business meeting. During the year ended May 31, 1996, 53 new manuscripts and 18 revisions were received; she noted that the pace of submissions to *JATA* is up slightly over the previous year. The acceptance rate for papers in the past year was 24 percent of those received. Sandra thanked the members of her editorial board and all of the *ad hoc* reviewers who have served during her tenure.

Terry Shevlin took over as Editor of *JATA* on June 1, 1996. Terry announced that the 1998 *JATA* Conference in Atlanta would be called "Multi-jurisdictional Taxation," to include both international tax and state and local taxes. He repeated his call for tax policy papers for the 1997 *JATA* Conference.

John Robinson, Chair of the Annual Meeting Program Committee, reported that there had been several good papers submitted for presentation at the Annual Meeting. As a result, his committee had decided to forgo a panel discussion and have four instead of three sets of paper presentations.

Dan Hollingsworth, Chair of the Teaching Innovations Award Committee, reported that no award winner was selected for 1996 due to the lack of qualified submissions: only one had been received in the past year. President Hill responded that the Trustees had made several sugges-

tions for improving the award, including making it an "Excellence in Teaching" award, instead of an "Innovation" award. Dan expressed his appreciation of Arthur Andersen, and especially Howard Engle, for their continuing support of this award. Hill said that suggestions from the Trustees on increasing the number of submissions would be forwarded to Jan Meade, incoming Chair of the Committee.

Jerry Stern, Co-Chair of the Computer Resources Committee (along with Jack Kramer), thanked Tom Omer for establishing, maintaining, and improving the ATA Home Page. Stern also reported that the report of the current survey of computer usage is available on the ATA Home Page. Stern noted that RIA was used almost twice as heavily as Lexis by schools without graduate tax programs. Committee members gave presentations on uses of technology in taxation at the AICPA Graduate Tax Symposium as well as at the ATA Midyear Meeting. For 1997, the focus will be using the Internet and other electronic media in tax courses.

Cherie O'Neill, Chair of the Curriculum Issues Committee, called for faculty to submit syllabi to her for the introductory tax course for both graduate and undergraduate students. When completed, O'Neill said that the syllabi would be available for downloading from the Internet. At the San Diego meeting in February 1997, the committee would like to see a gathering where teachers can exchange ideas for tax courses.

Mark Higgins reported as Chair of the Membership Committee. He said that over 100 applications for membership to the ATA have been received via the ATA Home Page. During the year, the committee redesigned the membership brochure.

Shirley Dennis-Escoffier, Chair of the Midyear Meeting Committee, reported the results of the midyear meeting. She noted that attendees were very satisfied with a variety of aspects of the New Orleans meeting. Shirley announced that the San Francisco Bay Area has been selected as the 1999 Midyear Meeting site.

Jeff Gramlich, Chair of the Publications Committee, reported that the

committee had suggested to the Trustees that the *JATA* Editor offer a free one-year transferable subscription to referees who provide on-time reviews. Two purposes were cited: to encourage timely reviews, and to broaden the readership of *JATA*. The committee's recommendation has been adopted by the Board of Trustees and has recently been implemented. Jeff also reported that applications for the editor of the *ATA Newsletter* had been solicited, obtained, and reviewed. The Publications Committee selected Brian Greenstein, who has accepted his duties as incoming editor of the *ATA Newsletter* beginning with the Fall 1996 issue.

Anne Christenson, speaking on behalf of the Regional Programs Committee, credited the Chairs of the individual regional programs for a successful year of programs in which a total of 80 papers had been submitted.

In place of Bob Rosen, Chair of the Committee on Relations with the IRS and Treasury, Hill announced that the committee worked to establish a new tax policy subcommittee, the Penalty Administration Committee. Debra said that Ken Orbach had been nominated as a possible member of the IRS Commissioners Advisory Group.

Fran Ayres, Chair of the Research Resources and Methodologies Committee, thanked Adrian Slaymaker and Alan MacNaughton for their exceptional contributions during the past year. Fran said that the committee's major activity was the panel discussion at the midyear meeting. An informal transcript of the discussion is available on the ATA Home Page. Fran noted that the continuing education session at the annual meeting had been replaced by workshops at the midyear meeting.

Ken Orbach, Chair of the Tax Policy Research Oversight Committee, explained that the Oversight Committee monitors legislative and regulatory activity, and recommends various topics for the subcommittees to explore. Orbach introduced the Chairs of the tax policy subcommittees.

(Continued on page 19)

1996 ATA Business Meeting

(Continued from page 18)

- Don Samelson, Chair of the Complexity-Reduction Subcommittee, reported that the committee recently finalized a study on simplification for the self-employed. The results of that study will be published in a 1997 *JATA* article. The committee is beginning research projects on employee/independent contractor classification and simplification of corporate earnings and profits.
- Stu Karlinsky, Chair of the Corporate Tax Policy Subcommittee, stated that comments on the Corporate AMT had been submitted to policy-makers and published in *Tax Notes*.
- John Beehler, Chair of the Family Tax Policy Subcommittee, noted that the committee had focused on two major projects. The first was looking into personal financial planning software packages. The committee found that many were available at a 50 percent discount to academics. The second project involved proposals related to the estate-gift area. One proposal concerned the significant reduction in the value of closely-held businesses in the estate.
- David Harris, Chair of the International Tax Policy Subcommittee, reported that the committee solicited feedback on the Internet, but the response was very limited.
- Greg Carnes, Chair of the Penalty Administration Subcommittee, said that the purpose of this new committee is to give the ATA more visibility with the IRS. One possibility is that the committee could help the IRS research issues such as whether changes in tax laws improve compliance or not.
- Gene Seago, Chair of the Tax Accounting Policy Subcommittee, pointed out in their report to the IRS some conflicts in tax laws that should be resolved. They commented on IRS rulings that didn't help to clear up tax rules. The committee suggested some bright-line rules regarding the amortization of intangibles under Section 197.
- Jim Hamill, Chair of the Flow-Through Entities Tax Policy Sub-

committee, was not present, so Ken Orbach read from that committee's report. The committee submitted comments to the Treasury Department on proposed regulation Section 1.731-2, dealing with a GAAP provision treating certain marketable securities as money for purposes of a partnership distribution of provisions.

Jack Robison, Chair of the Teaching Resources Committee, stated that the main result of the committee this year was updating a list of teaching consultants available to the various tax classes. He noted that 40 percent of the teaching consultants listed had never been contacted. A teaching session is planned for the February 1997 Midyear Meeting.

Doug Shackelford, Chair of the New Faculty Concerns Committee, reported that assistant professors are generally enthused about the ATA's concern for new tax faculty. Doug said that new tax faculty are particular happy about the teaching and research content of the midyear meeting.

Anna Fowler, Chair of the Nominations Committee, thanked the members of her committee for their work. The Committee sent letters requesting nominations, and an announcement was published in the newsletter. The committee reviewed service records and met in New Orleans. It was moved and seconded that the slate be accepted. There being no nominations from the floor, the vote was called and slate of officers was unanimously elected. Debra Hill will chair this committee in the upcoming year.

Dick Weber, Vice President, announced plans for the February midyear meeting in San Diego. He reminded the members that the topic of the *JATA* Conference will be tax policy. One focus of this meeting will be the uses of technology in tax practice, research and teaching. Dick asked the members to complete a survey of their interest in the technology session. Dick pointed out a misprint in the registration form: the price for guest dinner tickets is \$28, not \$18.

Debra Hill thanked Tony Curatola for his extended service as editor of the *ATA Newsletter*. She then turned the gavel over to Ed Outsley, incoming President.

In brief, Ed Outsley recognized Jane Burns' retirement from academia and noted her many contributions to the ATA, including serving as President and as Editor of *JATA*. He noted that the ATA is lucky to have members who are willing to work tirelessly to support its journal. Ed encouraged further support of the ATA midyear meeting, noting that this meeting has become the centerpiece of our organization. He gratefully acknowledged the many volunteers who make the ATA work through various committees. Ed explained that the ATA will stagnate if it is not responsive to the needs of all of its members. He proposed that the Concerns of New Faculty Members Committee and a new Strategic Planning Committee survey the membership to find out how the ATA is perceived and how the organization can be improved. Ed asked the Teaching Resources Committee to consider whether a teaching monograph would be appropriate this year. Finally, Ed explained his proposed budget, and encouraged attendance at the 1997 Midyear Meeting in San Diego.

The meeting adjourned at 11:50 A.M.

American Taxation Association 1996-97 Committees

(Continued from page 17)

Terry Crain, *University of Oklahoma*
Richard Davis, *Susquehanna University*
Sue Gately, *Texas Tech University*
David Maloney, *University of Virginia*
Bobbie Martindale, *Dallas Baptist University*

Charge:

1. Plan and administer a teaching session at the 1997 ATA Midyear Meeting (coordinate with the chair).
2. Continue the efforts of the Volunteers for Teaching Consultants Program (update, expand, publish a listing in the *ATA Newsletter*).
3. Determine whether a teaching-oriented monograph would be useful to the ATA membership and, if so, prepare a proposal for the Board of Trustees' consideration (e.g., innovative teaching approaches, using the Internet, bringing research into the classroom).

PRICE WATERHOUSE FELLOWSHIP IN TAX AWARD

The Price Waterhouse Foundation is soliciting applications for the Price Waterhouse Fellowship in Tax award. This fellowship program consists of two \$25,000 fellowships of one semester's duration each (excluding the summer) designed to provide "release 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 at 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.
- Bryan Cloyd—University of Texas at Austin, Fall 1995.
- Brian Spilker—Brigham Young University, Spring 1996.
- Toby Stock—University of Colorado at Boulder, Fall 1996.
- Elizabeth Plummer—University of Georgia, Spring 1997.

For the Fall 1997 and Spring 1998 semesters, the application deadline is March 31, 1997 with the winner announced by May 19, 1997.

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

Anne McGovern
Price Waterhouse LLP
1251 Avenue of the Americas
New York, NY 10020
(212) 819-5035

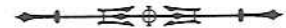
CALL FOR PAPERS

1997 Annual Meeting

All ATA members are encouraged to submit papers and proposals for special sessions (e.g., technical forums, panel discussions, etc.) for the 1997 AAA Annual Meeting. The meeting will be held August 17-20, 1997, in Dallas, Texas. All papers and proposals for special sessions must be submitted along with the submission form which appears in the *Accounting Education News*. A submission fee of \$15 (U.S.) must accompany each submission. Checks are payable to the American Accounting Association. All submissions must be received by January 13, 1997.

Submissions should be sent to:

Professor Marty Wartick
Department of Accounting
School of Business Administration
University of Missouri—St. Louis
8001 Natural Bridge
St. Louis, MO 63121-4499
Email: smwarti@umslvma.umsl.edu



NEWSLETTER DEADLINES

The deadlines for submitting information to the *ATA Newsletter* are as follows: **Spring 1997 Issue—December 13, 1996** and **Summer 1997 Issue—April 21, 1997**. Please send information to:

Brian R. Greenstein
Director, Tax and Financial Planning Programs
W. Paul Stillman School of Business
Seton Hall University
South Orange, NJ 07079
Phone: (201) 761-9428
Fax: (201) 275-2465
Email: Greensbr@lanmail.shu.edu

Faculty announcements submitted to the *ATA Newsletter* are published in the Winter and Spring issues. The announcements are selected on a FIFO and space available basis. Please send a hard copy of your announcement with a disk to the above address. Alternatively, submissions may be emailed to Greensbr@lanmail.shu.edu.

CALL FOR APPLICATIONS

Ernst & Young Tax Camp: A Microeconomics Approach to Tax Education

Many tax educators have had exposure to the microeconomics framework articulated by Myron Scholes and Mark Wolfson. This summer the Ernst & Young Foundation will sponsor a re-engineered summer tax camp designed to help faculty incorporate the framework into the classroom. Specifically, the camp will focus on the development and implementation of materials for use in microeconomics-based undergraduate and Master's of Accounting courses.

The camp will be facilitated by Professors Julie Collins and Doug Shackelford and will include the sharing of materials and approaches used by them and others. It is designed for faculty who have experience or

interest in incorporating a micro-economics framework into their tax courses and have completed their doctoral education.

The camp will be held from July 7-13 in Santa Cruz, California. Ernst & Young will cover travel, food and lodging costs for all participants.

To apply to attend the 1997 Ernst & Young Tax Camp, please send a vita and a brief discussion of your experience or interest in micro-economics-based education by February 1 to:

Professors Julie Collins
or Doug Shackelford
Kenan-Flagler Business School
C.B. 3490, Carroll Hall
University of North Carolina
Chapel Hill, NC 27599-3490

CALL FOR SUBMISSIONS

ATA/Arthur Andersen Teaching Innovations Awards

Members of the ATA are invited to submit materials for the 1996-97 ATA/AA Teaching Innovations Awards. Winners of the awards will be presented with plaques and \$2,500 cash at the annual ATA luncheon in August 1997. They also will receive reimbursement for an appropriate amount of travel costs to the annual AAA meeting.

Awards may be made in two categories:

1. Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum), and
2. 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).

Submissions could include, but are not limited to the following:

- A new framework or paradigm on which the organization of a course is based,
- An unusual 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, or
- Integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum.

Submission

To be eligible, an innovation must have been used in a course that the author(s) 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(s) is receiving or has received royalties are ineligible.

Submissions should consist of two copies of the following items:

1. A title page including the title/description of the innovation, name(s) of submitting author(s)

affiliation, author(s)' address and phone numbers (office, home, and fax). The title page is the only page that should contain the name(s) and affiliation(s) of the author(s).

2. A summary (limited to five pages) of the innovation that includes:
 - a. A description of the course in which the innovation was used,
 - b. The number and type of students enrolled in the course,
 - c. The relationship of the course to the institution's accounting or business curriculum,
 - d. The unique features of the innovation,
 - e. The pedagogical objective of the innovation and the extent to which these objectives were met,
 - f. The extent to which the innovation is transferrable (i.e., can be used by other instructors at other academic institutions),
 - g. The approximate amount of course time (in and out of class) devoted to the innovation and the extent the use of this time necessitated reductions in substantive course material coverage, and
 - h. Information on the technical tax topic covered.
3. A syllabus for the course in which the innovation was used.
4. Any appropriate supporting documentation (limited to 10 pages), including course evaluations and printed or audio/visual materials used.
5. If appropriate, a description of the impact of the innovation on students not registered for the course or on academic colleagues with regards to the course.

Submissions must be postmarked on or before January 30, 1997. Please send submissions to:

Professor Janet Meade
Department of Accountancy
and Taxation
College of Business Administration
University of Houston
Houston, TX 77204-6283
Phone: (713) 743-4841
Email: jmeade@uh.edu

CALL FOR PAPERS

1998 Journal of the American Taxation Association Conference

The fourth *Journal of the American Taxation Association* Conference will be held in conjunction with the Association's midyear meeting in February 1998. The topic of the 1998 Conference will be "Multi-jurisdictional Tax Issues." Papers that address interesting and relevant international, state, and/or local tax issues will be considered. All research methodologies will be considered (including analytical, archival, behavioral, and experimental).

Research appropriate for this conference would include the role of international, state or local taxes on, but not limited to, the following decisions.

1. Location
2. Investment
3. Financing
4. Compensation
5. Organizational form
6. Transfer pricing
7. Repatriation policy

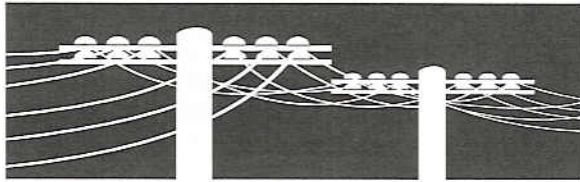
Papers selected for presentation at the conference will be published in a supplemental issue of *The Journal of the American Taxation Association*. Papers not accepted for the conference will be considered for publication in the *Journal* through the normal review process at the option of the author(s).

Papers should be sent to:

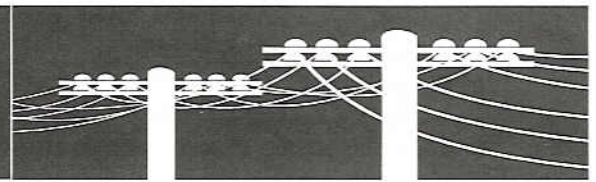
Professor Terry Shevlin
Editor, JATA
Department of Accounting
University of Washington
Box 353200
Seattle, WA 98195-3200

Three copies conforming to JATA's published preparation and style guidelines should be submitted along with the submission fee of \$25. Please indicate in the submission letter that the paper is submitted for the conference. To be considered, papers must be received no later than October 15, 1997.

Please share this announcement with any of your colleagues who may be interested.



ATA HOME PAGE



The ATA Home Page has a new address. Over the summer the ATA Home Page made the transition from Northeastern University to the University of Illinois at Chicago. The new address for the page is:

<http://omer.actg.uic.edu:8001/ata.html>

The new address is on a faster server which should provide better access time for ATA members.

Several changes are planned for the page over the next academic year.

- First, the ATA trustees have decided on a logo for the ATA Home Page. With the help of Jerry Stern and Suzanne Kopplin, sample logos were developed and presented to the trustees. The final logo decision was made at the ATA Trustee meeting in Chicago. The logo should be visible on the home page as soon as a resized and finalized image is available.
- Second, a search engine has been added to the home page that allows members to keyword search for information available on the home page. To use the search engine select the link labeled "Search." As additional information is added to the home page the search engine index will be expanded. Suggestions about what should or should not be available through the search engine should be forwarded to the ATA Webmaster.

- Third, the email directory available on the home page will be expanded during the academic year. The current directory is password protected to prevent general public use. Contact Tom Omer at tcomer@uic.edu for the password. In addition to the online directory features, a copy of the entire directory will be available in pdf format for downloading (requires Adobe Acrobat Reader). If your email address is incorrect or not listed in the directory, please contact the ATA Webmaster to update your information.
- Finally, the ATA Home Page is only valuable if used by ATA members. If you have any suggestions about online materials, hyperlinks, or other services you would like to see on the home page please contact the ATA Webmaster.

Email: tcomer@uic.edu

Phone: (312) 996-4438

or mail your suggestion to:

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