
1997 ATA/PRICE WATERHOUSE DOCTORAL DISSERTATION AWARD



From left to right: Sanjay Gupta, Merle Erickson and Ron Kovatis.

Dr. Merle Erickson is the recipient of the 1997 ATA/Price Waterhouse Doctoral Dissertation Award. Mr. Ron Kovatis, National Director for Tax Recruiting for Price Waterhouse, presented a plaque and a check for \$5,000 to Professor Erickson at the ATA luncheon in Dallas last August. Merle is currently a faculty member at the University of Chicago. He received his Ph.D. from the University of Arizona. Merle's dissertation titled "The Effect of Taxes on the Structure of Corporate Acquisitions" was chaired by Professor Dan Dhaliwal. The 1996-97 ATA/Price Waterhouse Doctoral Dissertation Award Committee which made the selection was chaired by Professor Sanjay Gupta. The other committee members were Professors Caroline Craig, Peter Frischmann, Greg Geisler, David Hulse, Ed Maydew and James Young. The ATA congratulates Merle on his accomplishment.

The 1997/1998 Awards Committee is soliciting nominees for the
**RAY M. SOMMERFELD OUTSTANDING TAX EDUCATOR AWARD
AND THE ATA OUTSTANDING SERVICE AWARD**

Please submit appropriate support and documentation for your nominee(s) to the Chair of the ATA Awards Committee:
James R. Hasselback, PO Box 10867, Tallahassee, FL 32302

Nomination Deadline: January 15, 1998

1997 Business Meeting...

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addressed the membership, describing the honor she felt in serving the ATA. In her words, the ATA is a very unusual organization in that "it gets things done."

Sandy then described some of her expectations for the coming year:

- The Teaching Resources Committee will consider developing a monograph that focuses on teaching methodologies.
- The Graduate Tax Education Committee will explore different ways to share syllabi and other course materials among members who instruct graduate tax classes.
- The Curriculum Committee will investigate ways to more effectively share curriculum information among schools.
- The 1998 JATA Conference topic is "Multi-Jurisdictional Tax Issues."

Four JATA Conference papers are expected to be presented and published in the JATA Supplement.

- The ATA will continue to organize high quality Continuing Professional Education courses.
- The ATA PageMaster, Tom Omer, will develop a way to make tax working paper manuscripts available on the Web.
- ATA members should encourage their doctoral students to apply for the ATA/Price Waterhouse Doctoral Dissertation Award.
- The Tax Policy Research Oversight Committee and its various policy subcommittees are expected to develop official ATA policy recommendations for Congress, Treasury and the IRS.
- The Midyear Meeting Program Committee will produce new and creative sessions at the February 1998 Atlanta meeting.
- Members are encouraged to sup-

port the ATA's regional meetings by attending and by submitting research papers for presentation.

- The Strategic Planning Committee will be developing and administering a survey of the ATA membership. The survey is intended to provide information about the needs of ATA members, what the ATA is doing right and what it is doing wrong, and what the ATA should be doing that it is not already doing. Sandy noted that one of the main purposes of the ATA is to improve the lives of its diverse membership.

Sandy noted that Michael Graetz is the scheduled luncheon speaker at the luncheon to be held after the business meeting.

A motion was made, seconded and approved to adjourn the meeting at 11:20 AM.

Committees...

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Charges:

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 1997 *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 1998 ATA Annual Program luncheon.

Computer Resources Committee

Ronald R. Tidd (Chair), *Syracuse University*
Ken Anderson, *University of Tennessee* (ad hoc member)
Leonard Goodman, *Rutgers University*
Michael Harkness, *University of Michigan-Dearborn*
Marguerite (Zite) Hutton, *Western Washington University*
Dennis Schmidt, *University of Northern Iowa*
Don Trippeer, *Lehigh University*
Scott A. Yetmar, *Drake University*

Charge:

1. Assist the ATA Page Master in the maintenance and expansion of the ATA Home Page.
2. Help ATA members to compete successfully for NCAIR grants. Publicize information on funded grant proposals in the *ATA Newsletter*.
3. Publicize innovative uses of the computer and the Internet for classroom use through articles in the *ATA Newsletter*.
4. Assist JATA software editor in obtaining software reviews.
5. Work with the Midyear Meeting Committee on technical sessions involving computer applications.

Concerns of New Tax Faculty Committee

Jon Davis (Chair), *University of Illinois*
Ben Ayers, *University of Georgia*
Hughlene Burton, *University of North Carolina at Charlotte*
Nancy Nichols, *James Madison University*
Susan Nordhauser, *University of Texas at San Antonio*
Tim Rupert, *Northeastern University*
Deborah Thomas, *University of Arkansas*

Charge:

1. Identify new faculty members to the ATA and encourage them to attend the midyear meeting by way of a personal letter.
2. Investigate whether a Working Paper listing can be developed for the ATA Home Page.
3. Welcome and introduce new faculty attending the midyear meeting at the opening luncheon and consider arranging a breakfast for new faculty at the midyear meeting.
4. 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).
5. Work with the Teaching Resources Committee to encourage new faculty to more fully use the Teaching Consultants Program.
6. Send letters to tax doctoral students and encourage them to attend the midyear meeting and join the ATA.
7. Work with the Strategic Planning Committee to identify how the ATA can best meet the needs of new faculty.

Graduate Tax Education Committee

Kevin M. Misiewicz (Chair), *University of Notre Dame*
Barry C. Broden, *University of Hartford*
Tonya K. Flesher, *University of Mississippi*

Philip J. Harmelink, *University of New Orleans*
Myron S. Lubell, *Florida International University*
Gene Seago, *Virginia Tech*
Dennis Sheriff, *Coopers & Lybrand*
Caroline Strobel, *University of South Carolina*

Charges:

1. Work with the AICPA Tax Division to determine what synergies can be developed between the Tax Division's Tax Education Subcommittee and the ATA.
2. 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.
3. Consider organizing an exchange of syllabi for graduate tax courses at the 1998 Midyear Meeting or using some other forum such as the Web page.
4. Gather data about the assessment of student learning outcomes in graduate tax programs and determine how to disseminate that information to interested ATA members.

JATA Conference Committee

Terry Shevlin, (Chair), *University of Washington*
Michael Calegari, *Georgia State University*
David Guenther, *University of Connecticut*
Sharon Lassar, *Florida Atlantic University*
Thomas C. Omer, *University of Illinois at Chicago*
Shelley Rhoades, *Washington University*

Charge:

1. Solicit and select the papers for the 1998 JATA Conference.
2. Select discussants for the selected papers.

Membership Committee

Kathleen E. Sinning (Chair), *Western Michigan University*
Nell Adkins, *University of Houston*
Julia K. Brazelton, *College of William & Mary*
Ann Burstein Cohen, *SUNY at Buffalo*
Cheryl A. Cruz, *California State University, Los Angeles*
Jack R. Fay, *Pittsburg State University*
John Janiga, *Loyola University Chicago*
Richard Newmark, *Old Dominion University*
Lorraine McClenny Wright, *North Carolina State University*

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.
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. Alert accounting department chairs that the ATA has a Web Page site for posting tax faculty positions and visiting faculty positions and encourage them to send such information to the ATA Page Master.

Midyear Meeting Program Committee

Fran Ayres (Chair), *University of Oklahoma*
Donna Bobek, *University of Central Florida*
Charles Christian, *Arizona State University*
Terry L. Crain, *University of Oklahoma*

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1997 RAY M. SOMMERFELD OUTSTANDING TAX EDUCATOR AWARD



Arthur Gordon and Jane Burns

Jane Burns was honored as the recipient of the Ray M. Sommerfeld Outstanding Tax Educator Award during the ATA luncheon held in con-

junction with the American Accounting Association's 1997 Annual Meeting held in Dallas. The award is sponsored jointly by the Ameri-

can Taxation Association and Ernst & Young.

Professor Burns is an accomplished researcher, having published in all of the major tax journals. In addition, Professor Burns possesses an outstanding service record. She has served as president and vice president of the American Taxation Association and as editor of the *Journal of the American Taxation Association*. She has chaired the ATA Doctoral Dissertation Award Committee, the ATA Nominations Committee, the Publications Committee and the Committee on the Compilation of Tax Related Journals.

Professor Burns has served on the faculty of Texas Tech University since 1986. As of May 31, 1997, she is Professor Emeritus. At the ATA luncheon, Arthur Gordon from Ernst & Young presented Professor Burns with a glass sculpture commemorating the Ray M. Sommerfeld Award. In addition to providing the sculpture, the Ernst & Young Foundation has also provided a \$5,000 scholarship which Jane dedicated to Texas Tech University.

Committees...

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Carol M. Fischer, *St. Bonaventure University*
Elizabeth Plummer, *University of Georgia*
Debra Turner, *Georgia Institute of Technology*
Cynthia Vines, *University of Arizona*
Martha Wartick, *University of Missouri-St. Louis*

Charge:

1. Plan the 1998 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 onsite activities.
4. Promote the meeting at the 1997 Annual Meeting by providing a handout about the meeting.
5. Secure evaluations of meeting components (program, speakers, food, hotel, etc.) from attendees at the mid-year meeting. Forward summary data to the ATA President and the two past Presidents for site selection of the 2000 Midyear Meeting. Forward summary data to the President-Elect and Vice President-Elect for planning for 1999 Midyear Meeting.
6. Assist the President-Elect and Vice President-Elect in preliminary planning for the 1999 Midyear Meeting.

Multi-State Taxation Committee

Michael Schadewald (Chair), *University of Wisconsin-Milwaukee*
Sue Porter, *University of Texas at Austin*
William Raabe, *Samford University*
William Raby, *Arizona State University, retired*

Brian Spilker, *Brigham Young University*
Ralph Tower, *Wake Forest University*

Charge:

1. Encourage technical and policy research in multi state taxation.
2. Develop a session for the 1998 ATA Midyear Meeting on teaching and research in Multi-State Taxation.
3. Compile information about courses or course components on multi-state taxation being offered in accounting courses currently and determine how best to disseminate the information.

Nominations Committee

Debra Hill (Chair), *University of Texas at Arlington*
Edmund Outslay, *Michigan State University*
Sally Jones, *University of Virginia*
Edward Maydew, *University of Chicago*
Doug Shackelford, *University of North Carolina at Chapel Hill*

Charge:

1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership by placing a notice in the Fall 1997 *ATA Newsletter* and from the Board of Trustees for a slate of officers for 1998-99. The slate for 1998-99 includes the following positions:
 - a. President-Elect
 - b. Vice President-Elect
 - c. Secretary
 - d. Treasurer
 - e. Three Trustees
 - f. Two members of the Publications Committee
 - g. Editor-Elect of *JATA*

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CALL FOR NOMINATIONS

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
Secretary
Treasurer
Trustees (Three)
Publications Committee Members (Two)

Please send, fax or email your nominations by February 6, 1998 to:

Debra Hill
Department of Accounting
College of Business
Box 19468
University of Texas at Arlington
Arlington, TX 76019
Fax: (817) 272-5793
Email: hill@utarlg.uta.edu

Committees...

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- Contact prior years committee chairs to obtain names (nominations) of persons who would make effective officers and trustees.
- Select the candidates for nomination by April 1, 1998 and notify the 1997-98 President-Elect of their names.
- Present the slate to the Board of Trustees at the August 1998 meeting and to the ATA membership at the 1998 ATA Annual Program business meeting.

Publications Committee

Sanjay Gupta (Chair), *Arizona State University*
Amy Dunbar (Chair-Elect), *University of Iowa*
Julie Collins, *University of North Carolina at Chapel Hill* (1999)
Brian Greenstein, *Seton Hall University (ex-officio)*
John Robinson, *University of Texas at Austin* (1998)
Terry Shevlin, *University of Washington (ex-officio)*
Robert Trezevant, *University of Southern California* (1998)
Marty Wartick, *University of Missouri-St. Louis* (1999)

Charge:

- Study and report to the President and the Board of Trustees on all matters of concern regarding ATA publications.
- Review and make any recommended changes to the *Publications Committee Handbook*.
- Solicit nominations for the Editor-Elect of *JATA* in the Fall 1997 newsletter, from the Trustees and officers, and from former *JATA* editors. Evaluate all candidates and forward one or more nominees for the position of Editor-Elect of *JATA* to the Nominating Committee.

Relations with the IRS and Treasury Committee

Kenneth N. Orbach (Chair), *Florida Atlantic University*
Ronald G. Allan, *Georgetown University*
John A. Barrick, *University of Nebraska*
Gregory A. Carnes, *Northern Illinois University*
Larry Garrison, *University of Missouri-Kansas City*
Lillian F. Mills, *University of Arizona*
Jack Robison, *California Polytechnic State University*
Janet Trewin, *Drexel University*

Charge:

- Identify IRS, Treasury and Congressional officials who would be interested in ATA members' research.
- Determine an appropriate method for communicating ATA members' research to interested officials.
- Contact IRS and Treasury officials to identify research topics that would be beneficial for ATA members to pursue.
- Make the ATA members aware of any IRS-sponsored research conferences that ATA members could attend.
- Determine the future of ATA agreements with the Treasury/IRS and publicize to the membership.
- 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.

- 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

John Robinson (Chair), *University of Texas at Austin*
Charles R. Enis, *Pennsylvania State University*
Ken Klassen, *University of Waterloo*
Margaret P. Reed, *University of Kansas*
Roxanne M. Spindle, *Virginia Commonwealth University*

Charge:

- Consider developing a proposal for a half-day research program for the AAA's 1997 Annual Meeting. Develop, administer and present such program.
- Determine if there is a future topic for an ATA monograph; if so, formulate a proposal to the Board of Trustees.
- Report the committee's activities in the *ATA Newsletter*.

Strategic Planning Committee

G. Fred Streuling, *Brigham Young University*
C. Bryan Cloyd, *University of Texas at Austin*
Andy D. Cuccia, *University of Illinois*
Peggy Hite, *Indiana University*
Betty Jackson, *University of Colorado at Boulder*
Linda Johnson, *Northern Illinois University*
John L. Kramer, *University of Florida*

Charge:

- Survey the ATA membership to identify the current strengths and weaknesses of the ATA's service to its members and to identify directions for future development.
- Analyze the survey results and present preliminary results to the Board of Trustees at the 1998 Midyear Meeting.
- Develop a long run plan for the ATA to meet the needs of its members and present recommendations to the Board of Trustees at the 1998 Annual Meeting.

Teaching Resources Committee

Jan Meade (Chair), *University of Houston*
Shirley Dennis-Escoffier, *University of Miami*
William A. Duncan, *Arizona State University*
John Everett, *Virginia Commonwealth University*
Michael Roberts, *University of Alabama*
Jerry Stern, *Indiana University*

Charge:

- Continue the efforts of the Volunteers for Teaching Consultants Program (update, expand, publish a listing in the *ATA Newsletter*).
- Determine whether a teaching-oriented monograph would be useful to the ATA membership and, if so,

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Committees...

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prepare a proposal for the Board of Trustees' consideration (e.g., innovative teaching approaches, using the Internet, bringing research into the classroom).

Regional Programs Committee

Ellen Cook (Chair), *Southwest Louisiana University*
Judyth Swingen (Vice Chair), *Florida Gulf Coast University (Southeast)*
Faye Bradwick, *Indiana University of Pennsylvania (Mid-Atlantic)*
Ronald E. Flinn, *Creighton University (Midwest)*
Suzanne Luttman, *Santa Clara University (Western)*
Ken Moore, *University of Akron (Ohio)*
Patricia Nodoushani, *University of Hartford (Northeast)*
Judith Sage, *University of Illinois at Chicago (Midwest)*
Janet Tillinger, *Texas A & M University-Corpus Christi (Southwest)*

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 meeting.
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*.

Mid-Atlantic Region Subcommittee

Faye Bradwick (Chair), *Indiana University of Pennsylvania*
Bruce Lubich, *2401 Cross Country Boulevard Baltimore, MD 21209*
G. Thomas Turman, *Marshall University*
Gail E. Wright, *Albright College*

Midwest Region Subcommittee

Ronald E. Flinn (Co-Chair), *Creighton University*
Judith Sage (Co-Chair), *University of Illinois at Chicago*
Grover A. Cleveland, *Metropolitan State University*
Marsha Puro, *Southern Illinois University at Edwardsville*
Margaret Reed (Vice Chair), *University of Cincinnati*
James P. Trebby, *Marquette University*

Northeast Region Subcommittee

Patricia Nodoushani (Chair), *University of Hartford*
Robert J. Walsh, *Webber College*
Peter Westort, *University of Massachusetts*

Ohio Region Subcommittee

Ken Moore (Chair), *University of Akron*
John M. Strefeler, *Mount Union College*

Southeast Region Subcommittee

Judyth Swingen (Chair), *Florida Gulf Coast University*
Cassie F. Bradley, *Troy State University*
Rebecca Kaenzig, *Appalachian State University*
Melanie McCoskey, *University of South Florida*
Tad Ransopher, *Georgia State University*
Clark Wheatley, *Florida International University*

Southwest Region Subcommittee

Janet Tillinger (Chair), *Texas A&M University-Corpus Christi*
Bobbie Martindale, *Dallas Baptist University*
Len Weld, *University of Texas at Tyler*
John H. Wilguess, *Oklahoma State University*

Western Regional Subcommittee

Suzanne Luttman (Chair), *Santa Clara University*
Glenda Brock, *California State Polytechnic University, Pomona*
Roger Graham, *Oregon State University*
Steven J. Solcher, *Saxton, Inc., 5440 W. Sahara, 3rd Floor Las Vegas, NV 89102*
Michele Wingate, *University of Colorado at Denver*

Tax Policy Research Oversight Committee

Stu Karlinsky (Chair), *San Jose State University*
Tony Curatola, *Drexel University*
James Hamill, *University of New Mexico*
David G. Jaeger, *University of North Florida*

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.

Complexity Reduction Subcommittee

Karen A. Fortin (Chair), *University of Baltimore*
A. Anthony Falgiani, *Western Illinois University*
Ruthie G. Reynolds, *Morehouse College*
Mark R. Nixon, *Bentley College*
Linda Nelsestuen, *Elmhurst College*
Jay A. Soled, *Rutgers University*
Michael H. Brown, *Abilene Christian University*
Robert A. Scharlach, *University of Southern California*
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.
2. Decide whether to pursue ongoing projects from the prior year and 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.

Corporate Tax Policy Subcommittee

Rick S. Leaman, *University of Denver*
Haim Mozes, *Fordham University*
Theresa Tiggeman, *University of Incarnate Word*
Richard Powell, *Pepperdine University*
J. D. Golub, *Staten Island, NY*
Gary L. Maydew, *Iowa State University*
John B. Barrack, *University of Georgia*
Glenn S. Freed, *University of Southern California*
Steve Cash, *Clemson 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.

Family Tax Policy Subcommittee

Paul J. Streer (Chair), *University of Georgia*
James A. Kelly, *Venice, FL*
Steve Colburn, *University of Maine*
Frank M. Messina, *University of Alabama at Birmingham*

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1997 ATA TAX MANUSCRIPT AWARD

Dr. Phillip G. Berger won the 1997 ATA Tax Manuscript Award for "Explicit and Implicit Tax Effects of the R & D Tax Credit" published in the *Journal of Accounting Research* in Autumn 1993. Dr. Berger received his B. Comm. and M.Sc. degrees from the University of Saskatchewan, and his M.B.A. and Ph.D. degrees from the University of Chicago. Dr. Berger is currently the Coopers & Lybrand Term Assistant Professor of Accounting at the Wharton School of the University of Pennsylvania where he has taught since 1991.

Committees...

(Continued from page 14)

Harvey Iglarsh, *Georgetown University*
Jennifer Miller Moss, *Golden Gate University*
Joey Styron, *Augusta State University*
Seth Hammer, *Towson State University*
Daniel P. Small, *J. Sargeant Reynolds Community College*

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

Dan Hollingsworth, *Baylor University*
Frances McNair, *Mississippi State University*
Lorence L. Bravenec, *Texas A&M University*
Dennis Lasilla, *Texas A&M University*
Dann Fisher, *Kansas State University*
D. Larry Crumbley, *Texas A&M University*
Barry J. Greenwald, *Missouri Western State College*
David Culpepper, *Millsaps College*
Jerry Apple, *University of Akron*
Roger L. Lirely, *Western Carolina 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 search in your area.

International Tax Policy Subcommittee

Walter O'Connor (Chair), *Fordham University*
Amin Mawani, *University of British Columbia*
Kwang-Yoon Kim, *Ajou University (Korea)*
Raymond Wacker, *Southern Illinois University*
Ernie Larkins, *Georgia State University*
Philip H. Siegel, *Monmouth University*

ANNUAL MEETING LUNCHEON SPEAKER



Michael J. Graetz

This year's Annual Meeting luncheon speaker was Michael J. Graetz, Justus S. Hotchkiss Professor of Law at Yale University. Prior to joining Yale University in 1983, Professor Graetz taught at the law schools of the University of Virginia and the University of Southern California. He is the author of a new book, *The Decline and—Fall?—of the Income Tax*, published by W.W. Norton and Company.

Manny C. Manahan, *San Francisco, CA*
Andrew Lymer, *University of Birmingham*
(*United Kingdom*)

Thomas M. McGhee, *Texas A&M International University*
John Brozovsky, *Virginia Tech*

Charge:

1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year.
2. Alternatively, consider a policy position paper on an international tax area.
3. Encourage technical or policy research in your area.

Tax Accounting Policy Subcommittee

Don Samelson (Chair), *Moorhead State University*
Albert D. Spalding, *Wayne State University*
Richard Davis, *Susquehanna University*
Ken Abramowicz, *University of Alaska*
Debra S. Callihan, *Virginia Tech*
Haroldene F. Wunder, *California State University, Sacramento*
Mark Segal, *University of South Alabama*
Jerald R. Gober, *Barry 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.

1997 ATA OUTSTANDING SERVICE AWARD



Gene Seago

Gene Seago was selected as the fourth recipient of the ATA Outstanding Service Award. In presenting the award at the 1997 ATA luncheon, Susan Nordhauser, Chairman of the 1997 Awards Committee noted that Professor Seago has a long and distinguished record of service to the American Taxation Association.

Professor Seago has served as the president and vice president of the ATA. He has served twice on both the Tax Policy Subcommittee and Nominations Committee as well as having served on the Committees for Tax Research Methodology, Curriculum Issues, Academic Programs

and State and Local Taxation. Additionally, he has served on the Editorial Board of the *Journal of the American Taxation Association*.

Professor Seago has been a great friend of the ATA and all tax faculty and is truly a most deserving recipient of the ATA Outstanding Service Award. He is currently the R. B. Pamplin Professor of Accounting at Virginia Polytechnical Institute and State University where he has taught since 1970. Professor Seago was honored at the ATA luncheon held in conjunction with the American Accounting Association Annual Meeting held in Dallas on August 18, 1997.

CALL FOR SUBMISSIONS

ATA/ARTHUR ANDERSEN TEACHING INNOVATIONS AWARDS

Members of the ATA are invited to submit materials for the 1997-98 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 1998. They also will receive reimbursement for an appropriate amount of travel costs to the AAA annual 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 double-spaced pages with normal type size and margins) 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 five 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, 1998. Please send submissions to:

Professor Valerie Milliron
Department of Accounting and Management
Information Systems
College of Business
California State University, Chico
Chico, CA 95929-0011
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**ATA MIDYEAR MEETING AND JATA CONFERENCE
TENTATIVE PROGRAM AND REGISTRATION FORM**

February 13-14, 1998 • Ritz Carlton, Atlanta, Georgia

(To help us in planning for the proper room size, please check the boxes for the sessions you plan to attend)

- Friday, February 13, 1998**
- 12:00 PM-1:15 PM Buffet Lunch
 - 1:30 PM-5:00 PM Current Issues in Tax Practice
 - 1:30 PM-6:00 PM JATA Conference "Multi-Jurisdictional Tax Issues"
 - 6:30 PM-8:00 PM Reception
- Saturday, February 14, 1998**
- 7:30 AM-8:30 AM Continental Breakfast
 - 8:30 AM-10:00 AM (1) A Microeconomic Approach to Tax: Classroom Applications
 - (2) Faculty Development
 - 10:30 AM-12:00 PM (1) Research and Teaching Opportunities in Multi-State Taxation
 - (2) An Overview of Latent Variables Methods
 - 12:00 NOON-1:30 PM Lunch with Guest Speaker
 - 1:30 PM-3:00 PM (1) Assessing the Tax Curriculum
 - (2) New Faculty Research
 - 3:30 PM-5:00 PM (1) Effective Reviews and Responses
 - (2) Relevant Experience and Development Leaves

- We must provide the hotel with a final meal count and special requests prior to the meeting.
- Please note any special dietary restriction you have.
- Since there is an advance guarantee on meals, only a limited number of meal tickets can be sold on-site.
- All meals listed in the program are included in the registration fee.
- Papers for the JATA Conference will be mailed in advance to those who register by **January 12, 1998**.
- Anyone whose registration has not been received by January 24, 1998 will be charged a **late registration fee of \$25.00**.

If you have any questions regarding this program, please contact:

Frances Ayres
School of Accounting
Michael F. Price College of Business
307 West Brooks, Room 200
University of Oklahoma, Norman, OK 73019-4004
Phone (405) 325-5768 Fax: (405) 325-7348
Email: fayres@ou.edu

(please print or type, please check appropriate box)

Member ID: _____ Name: _____
School or Employer: _____ Nickname (for badge): _____
Mailing Address: _____
City: _____ State: _____ Zip: _____ Telephone: _____
Fax: _____ Email address: _____

Is this the first ATA Midyear Meeting you are attending? yes no
If you are a new faculty member (received your Ph.D. in 1996 or 1997), please check

Registration Fee:

- | | Per Person: |
|---|--------------------|
| <input type="checkbox"/> Regular—for both the JATA Conference and the Midyear Meeting | \$140 _____ |
| <input type="checkbox"/> Regular—for the Midyear Meeting only | 115 _____ |
| <input type="checkbox"/> Student—for both the JATA Conference and the Midyear Meeting | 85 _____ |
| <input type="checkbox"/> Student—for the Midyear Meeting only | 25 _____ |
| Late Registration Fee | 25 _____ |
| Guest Tickets for the Friday Evening Reception (Pay only if bringing Evening Reception Guest) | 22 _____ |
- Name(s) of Guest(s) attending the Friday Reception:

Total Amount Remitted \$ _____

Please send this registration form with the credit card information completed or a check made payable to the American Accounting Association for the appropriate amount to:

Dr. Robert Gardner
ATA Treasurer
School of Accountancy and Information Systems
Brigham Young University
Provo, UT 84602
FAX (801) 378-5933

You may pay by credit card (MasterCard or Visa ONLY). If you pay by credit card you may fax this form to (801) 378-5933.

ONLY: MasterCard VISA
Account Number: _____
Signature _____
Expiration Date: _____

The refund policy is the same as for the AAA. No refunds or cancellations after February 6, 1998.
All cancellations and additions must be received in writing.

NOMINATIONS FOR THE ATA PAGEMASTER

The ATA Publications Committee seeks nominations for the ATA Pagemaster. The term of office is three years and begins in the summer 1998. The Pagemaster's primary responsibility is the upkeep and continuous improvement of ATA's Home Page, including the receipt, display and timely update of information provided by standing ATA committees. A key requirement is that the Pagemaster should be able to provide a site capable of continuing the technology currently in use on the ATA home page, including all interactive features and databases.

Interested persons are requested to submit a letter of interest, along with a current *vita*, by January 31, 1998 to:

Professor Sanjay Gupta
School of Accountancy
and Information Management
Arizona State University
Box 873606

Tempe, AZ 85287-3606
Phone: (602) 965-6618
(602) 452-4215

Fax: (602) 252-0011
Email: sanjay.gupta
@asu.edu; sgupta@kpmg.com

Also, persons wishing to nominate someone other than themselves for the Pagemaster position should submit a nominating letter to Sanjay by the same date.

American Accounting Association

5717 Bessie Drive
Sarasota, FL 34233-2399
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SCHEDULE 1998 AAA ANNUAL AND REGIONAL MEETINGS

Annual Meeting

August 16-19
New Orleans, LA

1997-98 Executive Committee Meetings

November 22-23, 1998
New Orleans, LA

Spring 1998 Meeting

Date and site to be determined

1997-98 Council Meeting

Date and site to be determined

1998 Regional Meetings

Mid-Atlantic
March 26-28
Parsippany, NJ

Midwest

April 2-4,
St. Louis, MO

Northeast

April 23-25
Manchester, NH

Ohio

March 12-14
Columbus, OH

Southeast

April 16-18
Winston-Salem, NC

Southwest

March 3-7
Dallas, TX

Western

April 30-May 2
Seattle, WA

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'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.

There have been a total of 19 winners of this award since 1989. The most recent winners are:

Fall 1997

Susan Porter
University of Texas at Austin

Spring 1998

Edward Maydew
University of Chicago

For the Fall 1998 and Spring 1999 semesters, the application deadline is March 31, 1998 with the winners announced by May 18, 1998.

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

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