

**MINUTES OF THE ATA BOARD OF TRUSTEES  
MID-YEAR MEETING  
FEBRUARY 24, 1995**

Board of Trustees Members Present: Silvia Madeo, Debra Hill, Barry Arlinghaus, Betty Jackson, Shirley Dennis-Escoffier, John Everett, Anna Fowler, Jeffrey Gramlich, Philip Harmelink, Terry Shevlin, Charles Swenson, and Sandra Kramer.

President Silvia Madeo called the meeting to order at 8:00 a.m. The minutes from the August 10 and 11 meetings of the Board at the Annual Meeting of the AAA in New York City were approved with minor corrections.

Treasurer Betty Jackson presented the financial statements for the fiscal year ended August 31, 1994. The trustees questioned some categorization of expenditures and certain expense categories were explained. The inability to attain the same kind of reporting for the Annual Meeting as we can show for the Mid-Year Meeting was discussed. The reports were discussed and accepted by the Board of Trustees.

Vice-President Barry Arlinghaus reported on the status of the 1995 Mid-Year Meeting. We had registrations substantially in excess of the 150 projected. Barry Arlinghaus led a discussion of the problems encountered. The primary problems arise in connection with getting enough printed materials available to members and securing enough rooms for all interested members. This year, the JATA Conference presented an additional concern because of the need to provide printed materials to conference attendees. After some discussion, a \$25 late registration fee was proposed. The motion passed. The Board also discussed instituting a reduced fee for doctoral students for the Mid-Year Meeting. A motion that we have a one-year trial of a 50% fee for doctoral students was approved.

The previous Secretary-Treasurer, Dick Weber, presented a proposal to split the jobs of secretary and treasurer, citing the dramatic growth of responsibilities the job carries and the need to have someone who can take some time to do extra things rather than just being able to keep up with basic responsibilities. John Everett noted that he and Shirley Dennis-Escoffier had found many instances of gaps in our records and a lack of a record of policies that had been adopted. A motion to recommend to the membership that the job be split passed unanimously. The Treasurer will be elected for a two-year term and the Secretary will be elected for a one-year term, with a possible one-year renewal.

Ed Schnee joined the meeting to report on his committee's work on a replacement project for the discontinued Ernst & Young Graduate Tax Manuscript Contest. The committee conducted a survey to determine the major factors attracting students to masters programs. In particular, the survey focused on the potential benefits of creating a fund for scholarships. The Board discussed the amount of money potentially available (based on the amount of money previously expended to fund the Manuscript Contest) and the preferred ways of allocating the funds. A discussion of whether some portion of the money might be targeted toward minority students followed. Silvia Madeo noted that we might consider and recommend ways in which Ernst & Young's support for the award might be publicized. Silvia Madeo asked Ed Schnee to talk with Arthur Gordon of Ernst & Young about his reaction to the proposal. Assuming that initial reaction is favorable, she and Ed will work together to produce a formal proposal to submit to the Ernst & Young Foundation. The general consensus was support for a scholarship program that favors full-time students and is independent of specific universities.

Doug Shackelford, Chair of the Concerns of New Tax Faculty committee, discussed the committee's report (previously submitted to the Board of Trustees). He reported that the most important issues to new faculty should come as no surprise to any tax faculty: research and teaching. On the research issue, he reported that since JATA is the only outlet we can directly affect, the committee considered ways of stimulating faster reviews. Although JATA's turnaround is very good relative to other target journals, any improvement in turnaround can have a major effect. One suggestion was to pay reviewers a relatively small amount (perhaps \$25) for each round of review, similar to the policy of some other journals. The submission fee would be increased to pay for the expenditure. Although some members felt that reviewing is a professional responsibility and that we should not adopt such a procedure, there was support for further consideration of the issue by the Publications Committee. The Board voted to refer the issue to the Publications Committee. It was decided that if a proposal were to come forward soon, the Board could vote on the proposal by mail ballot unless members felt that further discussion is needed before a final vote. Two other issues of concern were raised. First, new faculty generally must get tooled up to teach both basic and advanced courses before coming up for tenure. It is generally agreed that the teaching consultants program initiated by Anna Fowler is highly responsive to this concern but that other support could also be considered. The second concern is in finding ways of getting involved in the ATA and more effectively networking with tax faculty at other schools with similar research and teaching interests. The Mid-Year Meeting programs have been very effective in promoting such involvement and the Board supports further focus on this concern in planning national meetings. The New Faculty Consortium was noted to be a good forum for planning additional ways of responding to new faculty concerns. The general consensus is that our section is very accessible to new faculty and offers many ways to get involved, but that we should keep trying to find additional ways of reaching out to new ATA members. Finally, a motion suggested by Doug Shackelford was made and approved by a 7 to 2 vote to propose to the membership an amendment to the

by-laws to have an untenured faculty member added to the Nominations Committee. In recent years, untenured members have in fact been on the Committee, but this change will institutionalize the practice. The sense of the Board is that such a change reflects our belief that there are always several candidates among the untenured faculty who would make excellent Nominations Committee members and that this proposal reflects the value we place on representation by newer members to the ATA.

Debra Hill reported on the next Mid-Year Meeting to be held in New Orleans February 22-25. She assured the Board that these dates are after Mardi Gras. Room rates in New Orleans are quite a bit higher than we have experienced. She discussed the various options and gathered feedback from the Board. She and Philip Harmelink will work together to put together the final package and attempt to negotiate more favorable room rates.

Debra Hill next opened a discussion on instituting a Newsletter Editor-Elect position to facilitate a smooth transition and allow a period of overlap. The plan is to change the timing such that the next editor is named at the Mid-Year Meeting. Tony Curatola has agreed to serve as Editor for one more year during the transition.

Silvia Madeo next opened a discussion on the timing problems faced by the Vice-President in planning the Mid-Year Meeting. Currently, the Vice-President is not elected until the Annual Meeting and major decisions must be made before that time. If the Vice-President were to be named earlier, he or she could be working with the President-Elect as the meeting site is being negotiated. It was moved and approved that Silvia Madeo should draft an amendment to the By-Laws to institute a position of Vice-President Elect.

Fran Ayres next reported on progress for the Annual Meeting. She announced that times are set for all meetings and that the Business Meeting is scheduled for Monday, August 14 from 10:15-11:45 in a room that seats 200. Problems of getting big enough rooms at this time slot in the convention were discussed. It was agreed that the 200 capacity should be sufficient. It was noted that members are so accustomed to the timing of this meeting that continuing the established pattern is a good idea. Fran announced that the speaker had not been determined yet and informed the Board of possibilities and asked for further suggestions. Following a discussion of ways to enliven paper presentation sessions, the Board asked Fran to consider alternatives in format with the Program Committee.

The issue of advertising in JATA and the Newsletter as UBIT was raised. The Board requested that the Treasurer resolve the issue and report at the Annual Meeting.

Silvia Madeo informed the Board that she believes the Publication Committee Handbook, tentatively approved by the Board at the 1994 Mid-Year Meeting, contains a few inconsistencies with the By-Laws. She will distribute a copy with suggested changes to the Board as well as to the Publications Committee Chair and JATA Editor for comments and approval.

Finally, Silvia Madeo reported on the AAA strategic planning process. She distributed a copy of a document that she, Jane Burns, John Everett, and Anna Fowler had produced to map ATA activities to the AAA's strategic plan, which will be considered at the 1995 Spring Council meeting. Silvia asked the Board to review the ATA document for comments and possible future action.

The meeting was adjourned at 12:00 noon.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
ANNUAL MEETING  
AUGUST 13, 1995**

Board of Trustees Members Present: Silvia Madeo, Debra Hill, Barry Arlinghaus, Betty Jackson, Shirley Dennis-Escoffier, John Everett, Anna Fowler, Jeffrey Gramlich, Philip Harmelink, Terry Shevlin, and Sandra Kramer. Also present were Edmund Outslay, nominee for President-Elect, and Suzanne Kopplin and Frances Ayres, trustee nominees.

President Silvia Madeo called the meeting to order at 2:00 p.m. The minutes from the February 24 meeting of the Board at the Mid-Year Meeting in San Antonio were approved.

Treasurer Betty Jackson presented the financial statements for the Mid-Year Meeting. The financial results of that meeting were discussed. Betty Jackson also presented the modified cash basis financial statements reflected in the Blue Book made available to all members at the business meeting. These financial statements show final results for the fiscal year ended August 31, 1994 and estimated numbers for the fiscal year ended August 31, 1995. The reports were discussed and accepted by the Board of Trustees.

The level of membership was next discussed. The annual meeting booklet for the AAA shows that we have 990 regular members plus 69 associate members. To have two seats on council, a section must have 1000 regular members. The 990 count was as of June 30. Debra Hill and Betty Jackson are to verify the membership as of August 31 and notify the Membership Committee if the total is still below 1000.

Vice-President Barry Arlinghaus reported on the success of the 1995 Mid-Year Meeting. He then reported that the survey of participants at the 1995 meeting indicated that Phoenix and San Diego were the top two choices for the 1997 meeting. Barry Arlinghaus led a discussion of the pros and cons of the costs and accessibility of the two spots and noted that by scheduling further in advance, we will have wider options. He recommended going out 30 months in choosing sites and recommended Atlanta for 1998. Atlanta was the fourth most popular choice in the survey, is on the East Coast, and was a very well attended meeting. A motion was made and seconded that Phoenix and San Diego both be investigated for the 1997 meeting and Atlanta be selected for the 1998 meeting. If Phoenix and San Diego are approximately equal in cost, we will go to Phoenix because it was the number one choice of the members surveyed.

Next the Trustees discussed the feasibility of using AAA resources to help us administer the mid-year meeting. Some members preferred to retain control over locations because they felt we had been able to negotiate better arrangements than AAA in the past. It was decided that we would have registration fees sent directly to AAA for the 1997 meeting. It is not possible for the 1996 meeting because notices to mail registrations to Betty Jackson have already gone out.

The next topic was the ATA WebPage and the need for a Webmaster. Tom Omer has already begun to develop access to tax materials through his own WebPage and has offered to serve as Webmaster. After a general discussion of what committee should have jurisdiction and what we would like to see become accessible through the Page, it was recommended that Debra Hill appoint a Task Force to study the issue and make recommendation to the Board of Trustees. There will be a report on the HomePage at the 1996 Mid-Year Meeting.

Shirley Dennis-Escoffier reported on the New Orleans Mid-Year Meeting for February 1996. We are required to guarantee 75% of the rooms. She noted that we ran out of rooms in 1995, and that she will encourage people to register early because New Orleans will be a hard place to find additional rooms. Last year we had very good attendance by doctoral students. Shirley noted that access to New Orleans may not be as good as to San Antonio and we may therefore have fewer doctoral students in attendance. The JATA Conference was initially approved only for two years. Following discussion of the previous conference, it was moved and seconded that we have a third conference in 1997. The motion was unanimously approved.

Silvia Madeo reported on a motion being discussed by the AAA Council that members could select section journals in lieu of the current option of selecting one of the three AAA journals. She noted that the change could reduce the number of ATA members. Another proposal under consideration is that any section could become a member of Council if it has 50 members. All AAA members will be given an opportunity to vote on these issues. Silvia noted that as a percentage of AAA membership, ATA is relatively stable. With falling membership in AAA overall, the 1,000 threshold may be too high. In response to a question concerning attendance at this annual meeting, it was noted that 330 ATA members have registered.

Shirley Dennis-Escoffier noted that we might be able to raise some additional funds to offset rising meeting costs by allowing publishers to place an insert in registration packages. She will look into this possibility for the 1996 meeting.

Sandra Kramer reported on the JATA conference. She received 13 submissions, lower than expected. She predicted that there will be more this year because the word has been out longer. The topic for the 1997 conference will be Tax Policy. For 1996, we will have a classroom set up for all sessions. The JATA Conference will be held in a room designed to accommodate 120. Sandra also reported that the additional issue of JATA has not been reflected in our charge for journal subscriptions. It will be changed from \$20 a year to \$10 an issue. She also noted that she would like to find a way to recognize the contributions of editorial board members. A motion was made and passed that plaques would be given to outgoing editorial board members and that the full name of the journal rather than the abbreviation would be engraved on the plaque. A memorial to Ray M. Sommerfeld will be published in the Fall issue of JATA.

Ed Outslay reviewed the report of the Publications Committee. He recommended that we publicize availability of some back issues. The issue of compensation for reviewers was raised. AAA policy is that there will be no compensation so we would have to get approval from the Executive Committee. The AAA is current reevaluating this policy. One issue that has come before AAA is that compensation might help achieve a 60 day turnaround. JATA's turnaround is at 42.8 days now. Discussion of the issue included concerns that if other journals provide compensation, our turnaround might drop and a strong sentiment by some that reviewing is a professional responsibility that should not be compensated. Because the turnaround problem at JATA is not significant and the trustees had mixed feelings about compensating reviewers, no action was taken.

Ken Orbach reported on the achievements of the Tax Policy committee. He also reported that he believed the issues related to procedures for the committee were under control and required no action by the trustees.

A discussion of the necessity of quarterly committee reports to all trustees followed. A consensus was reached that the reports were quite helpful as information to the trustees and as target dates for committees.

John Everett presented the slate of nominees for the Nominations Committee:

<b>President-Elect</b>	Edmund Outslay
<b>Vice President</b>	Shirley Dennis-Escoffier
<b>Trustees</b>	Frances L. Ayres
	Suzanne Kopplin
	Douglas Shackelford
<b>Publications Committee</b>	Susan Anderson
	Patrick Wilkie
<b>JATA Editor-Elect</b>	Terry Shevlin
<b>Associate Editors of JATA</b>	Ken Anderson (Book Reviews)
	Mark Higgins (Advertising)

The trustees reviewed the Publications Handbook and suggested revisions. It was moved and approved that revisions to the handbook be accepted. The trustees also reviewed the issue of instituting a Newsletter Editor-Elect position to allow the next editor to work with the current one. It was moved and approved that a Newsletter Editor-Elect be selected by Debra Hill by the time of the 1996 Mid-Year Meeting.

Next Bob Rosen's letter re: establishing a permanent position on the Commissioner's Advisory Group for an ATA member was discussed. There was unanimous approval for supporting the proposal. Several individuals provided suggested revisions to the letter.

Anna Fowler suggested that we ask the members attending the Business Meeting on Monday to approve a resolution regarding Ray Sommerfeld's contributions to the ATA and tax academicians. The suggestion and the wording of the resolution were whole-heartedly supported by the trustees.

Silvia Madeo reported that Tau Alpha Chi, an honorary society for tax accounting students, wished to make a presentation at the Business Meeting. Following a discussion, it was agreed that the representative could make a brief announcement about the society and how to get in touch with him.

Debra Hill presented her proposed budget for 1995-1996. She noted that she had allocated increased funds for printing membership brochures to replenish our stock and responded to questions.

The meeting adjourned at 4:45 p.m.

**MINUTES OF THE 1995 BUSINESS MEETING OF THE ATA  
AUGUST 14, 1995**

The meeting was called to order by President Silvia Madeo at 10:15 a.m.

President Silvia Madeo announced the death of Ray M. Sommerfeld and read the suggested resolution in honor of his significant contributions to the American Taxation Association, the American Accounting Association, and tax academicians. A motion to accept the resolution was made, seconded, and unanimously approved by the members.

Secretary-Treasurer Betty Jackson presented the minutes of the August 11, 1994 ATA meeting. They were approved by the membership. She then presented the current financial statements and reported that the ATA was in good financial condition.

Sandra Kramer presented the JATA Editor's report. She discussed the turnaround and encouraged anyone with any concerns to call her. The 1995 JATA Conference issue will soon be sent out. Sandra referred members to the 1996 Mid-Year Meeting and JATA Conference booklet available in the back of the room. She encouraged people to submit papers on the topic of the 1996 conference "Taxes and Business Strategy." She also announced that the JATA Conference would begin at 1:30 rather than at 10:15 as stated in the tentative program.

Next Sandra Kramer announced that a 1997 JATA Conference had been approved by the trustees and that the topic will be issues in tax policy. She provided a nonexclusive list of examples of topics that would be appropriate for this conference: alternative tax systems, capital gains taxation, taxpayer compliance and international tax issues.

Finally, Sandra Kramer announced the two new Associate Editors for JATA. Ken Anderson is the new Associate Editor for book reviews and course reviews. Mark Higgins is the new Associate Editor for advertising.

Karen Fortin reported for the Accreditation and Curriculum Issues Committee. She announced that there have been no changes at AACSB and that 174 schools have been accredited. The 150 hour requirement is in effect in six states and will become effective in twenty-six other states by the beginning of 2001. She thanked Caroline Stroebel for her work on the AICPA's Model Tax Curriculum. She also announced an AICPA pilot program concerning the CPA exam which becomes a closed exam in May 1996. The AICPA hopes to develop a bank of questions and do analyses to see if the questions are measuring what accountants in academics and practice believe they should measure. An AICPA representative will be at the 1996 Mid-Year Meeting to discuss the project.

Frances Ayres reported for the Annual Meeting Program Committee. She thanked her committee and detailed the program. She announced that in response to a suggestion of the New Faculty Committee, the format for the tax sessions had been changed so that two sessions have discussants and two do not. She asked that people provide feedback on their preferences regarding the two formats.

Jerry Stern reported for the Computer Resources Committee. Jack Kramer was chair for the past year and he and Jerry will co-chair for the upcoming year. He announced that a survey has been distributed to determine use of computer related resources. For 1995-96 a survey will be conducted of everyone in the ATA. He announced that the ATA will have a Homepage, with Tom Omer as WebMaster. Tom solicited comments and help in developing the page. Jerry Stern announced that Roxanne Spindle and Will Yancey have articles coming out on using the Internet and would be leading part of the afternoon workshop on using computers in the classroom. He solicited software reviews and noted that Bob Michaelson is a good resource for persons interested in NCAIR grants.

Edward Schnee reported for the Graduate Tax Education Committee. He stated that the committee considered alternatives to replace the Graduate Tax Manuscript Program that had been funded by Ernst & Young. The committee conducted a survey to determine if there are any tax specific scholarships. The survey also asked directors of tax programs to indicate what types of things might attract more graduate tax students. The results of the survey are that 80% are receiving some type of aid. A quarter of the respondents reported losing at least one student because of insufficient funds. The full results of the survey are available from Ed. The committee submitted a proposal to the Ernst & Young Foundation for 8, \$2500 scholarships. The proposal will be reviewed at the winter meeting.

Peggy Hite reported that the Liaison with CPA Firms Concerning Continuing Education in Tax Committee has been working for about two years but had been running into difficulties because of transitions in the firms. The committee had targeted Big Six firms and determined that the highest priorities are broad based tax knowledge and communication skills. Just-in-Time learning is quite prevalent with computerized programs being used for special needs, at the time needed. There is a trend toward different training for different individuals based on their needs. Several points were noted: (1) Core training is still needed; (2) Case method is important; (3) Basic courses include entities and tax planning; (4) International and SALT are not offered in the firms until the professional is somewhat advanced; (5) Students are coming to the firms with good computer skills and are able to be trained immediately on the firm's own software; (6) More emphasis on general business skills is needed.

Barry Arlinghaus reported on the 1995 Mid-Year Meeting in San Antonio. He thanked all members who attended, Sandra Kramer, and his committee for helping to make the meeting such a success.

Ed Outsley thanked his Publications Committee and announced the following: (1) the Committee has recommended Terry Shevlin as JATA Editor Elect to the Nominations Committee; (2) there is only a small inventory of old JATA issues; (3) research monographs are sold out; (4) the committee has taken under review two initiatives raised by the New Faculty Concerns Committee: (a) compensation to reviewers, currently on hold pending a decision on the same issue by the AAA; and (b) publishing working papers.

Doug Shackelford reported that the New Faculty Concerns Committee had determined that new faculty have one major concern: obtaining tenure. The committee feels that the Mid-Year Meeting is a wonderful opportunity for research interaction and that the JATA Conference was a great success. The committee is concerned about turnaround time and continuing to foster and improve the organization's user friendliness for new faculty. On teaching, new faculty think the teaching consultants program started by Anna Fowler is an excellent resource for making effective teaching easier. The committee also recommended that the nominations committee have one untenured, tenure-track member each year.

Silvia Madeo reported for the Regional Programs committee since Bud Lacy was unable to attend. She gave a brief review of the programs and congratulated the group on their work.

Robert Rosen reported that he is submitting a letter to IRS to encourage designation of a regular position on the Commissioner's Advisory Group for a member of the ATA. He noted that the AICPA, ABA and TEI have such an arrangement and that he thinks it would be valuable for the ATA to also. He cautioned that this will be an uphill battle. He also announced that the AICPA Graduate Tax Programs meeting that is held every other year will be in Seattle on June 7. Brochures are available.

Silvia Madeo reported on behalf of Jon Davis for the Research Resources and Methodologies Committee. TAXRES has been merged with the list server, giving access to working papers. The tax research monograph goes to press this month, but will be available electronically in a week.

Michael Moore thanked his committee and called upon the subcommittee chairs to report on their committees' activities. A written report is available. The subcommittees reported the following:

Cherie O'Neill (Complexity Reduction) reported that Betty Chavez had done work on the classification of employees versus independent contractors. A report is available from Don Samuelson on Schedule C. Schedule C itself was not found to be a complexity issue, but the underlying calculations required are. Recommendations are to simplify auto expense deduction rules, increase Sec. 179 deductions and simplify home office deductions. The subcommittee's proposal on the Earned Income Credit and Child Care went to the oversight committee. A proposal to disqualify a taxpayer from

the earned income credit with dividend and interest income in excess of \$2500 was incorporated in the bill. This change would raise a large amount of money. The AICPA objected on the basis of complexity.

Larry Crumbley reported that the Corporate Tax Policy Subcommittee had written a proposal on Sec. 338 that John Barrack presented to Congress. Several publications have come out of the work.

John Brozovsky (reporting for Chair Dennis Lassila) announced that the Family Tax Policy Subcommittee compiled a course syllabus with suggested references and software in response to survey requests. These resources have been made available to teaching mentors. Members can contact them for the materials.

Gary Carter (Tax Accounting Policy) reported that the subcommittee wrote a paper on an error in the economic performance regulations which it submitted to IRS. Upon receiving no response, the subcommittee submitted the article to *Tax Notes* and it was published.

Michael Moore reported that Jim Hammill's committee on flow-thru entities had written a proposal to simplify the rules for these entities.

John Everett thanked the Nominations Committee for their work. The Committee sent letters requesting nominations, and an announcement was published in the newsletter. The committee reviewed service records, met in San Antonio, and had conference calls to finalize the slate. It was moved and seconded that the slate be accepted. There being no nominations from the floor, the vote was called and the slate of officers was unanimously elected. Anna Fowler will chair this committee in the upcoming year.

Shirley Dennis-Escoffier announced details of the 1996 Mid-Year Meeting to be held in New Orleans at the Royal Sonesta Hotel. The meeting is immediately following Mardi Gras. She cautioned that rooms will be tight and expensive in New Orleans at that time of year and urged early registration with the hotel. She also noted that the Friday night function will be a reception (with very hearty food) rather than a sit down dinner.

Silvia Madeo reviewed several By-Laws changes. The following changes (with reasons for their suggestion) were approved by the membership. (1) Splitting the position of Secretary-Treasurer into two positions (the job has become too big for one person). (2) Creating a new position of Vice-President Elect (to get the person who will be responsible for the Mid-Year Meeting involved earlier). (3) Stipulation that one position on the nominating committee be reserved for an untenured, tenure-track person.

Silvia Madeo turned the gavel over to incoming president Debra Hill. Debra thanked Silvia for her leadership in the last year. She then mentioned Ray Sommerfeld's death and noted her personal memories of his impact on tax academicians. She stated that she had great affection for the ATA because it is an organization that honors its past while aggressively embracing the future. She feels these beliefs are embodied in her committee assignments in which she tried to achieve a good blend of all members to use all the strengths we have as a group of diverse individuals.

President Debra Hill noted four concerns, all related to involvement in the ATA. First, she noted concern about membership levels hovering around the 1000 mark, significant because 1000 members is the level required to have two seats on AAA Council. Second, she sought active involvement in the nomination process by all members. Third, she would like all members to let her know what committee(s) they would like to be involved in and stated that there are opportunities for everyone who is interested. Finally, she encouraged everyone to let her and officers and trustees know about any and all concerns so that the ATA can be responsive to its members.

Debra Hill explained her proposed budget and encouraged attendance at the Mid-Year Meeting in New Orleans.

The meeting was adjourned at 11:47 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
MID-YEAR MEETING  
FEBRUARY 23, 1996**

Board of Trustees Members Present: Frances Ayres, Shirley Dennis-Escoffier, Anna Fowler, Jeffrey Gramlich, Philip Harmelink, Debra Hill, Betty Jackson, Suzanne Kopplin, Silvia Madeo, Edmund Outslay, and Doug Shackelford. Also present were Mark Higgins, Sandra Kramer, Ken Ohrbach, Tom Omer, Jerry Stern, and Dick Weber.

President Debra Hill called the meeting to order at 8:00 a.m. The minutes from the August 13, 1995 meeting of the Board at the Annual Meeting in Orlando were approved.

Debra Hill reported that in the AAA vote of the general membership, all measures related to sections failed. She also discussed the need to print new membership brochures. She reported on annual meeting information.

Treasurer Betty Jackson presented the financial statements for the fiscal year ended August 31, 1995. The financial position was discussed. In conjunction with this discussion, Shirley Dennis-Escoffier reported that preliminary numbers indicate that we will lose some money on the mid-year meeting despite record registrations because of the buy-down of the rooms and food price increases of 7% at January 1. She also reported that audio-visual costs are up substantially because of more sophisticated technology needs for this meeting. KPMG Peat Marwick has indicated that they might be willing to underwrite the JATA Conference issue.

Sandra Kramer, editor of the *Journal of the American Taxation Association*, presented the editor's report. She reviewed the statistical summary that was to be made available to the membership at the meeting. She also reported that Sarasota was having some staff problems and that there was talk of some staffing cuts. The transition to incoming editor Terry Shevlin is going very smoothly. Next the possibility of putting conference papers on the WebPage was discussed. It was decided to put them on the Page after the conference if the authors give permission. Tom Omer noted that he has seen an article that takes the position that putting an article on the Web is publication, so some editors will not consider the article for their journals. This issue is not a problem for these papers since they have already been accepted.

Jeff Gramlich reported for the Publications Committee. The committee nominated Brian Greenstein from Seton Hall to be the next newsletter editor. The committee proposed giving a transferable one-year subscription to JATA as an incentive to on-time reviewers. This will be announced in the letters to reviewers and in the newsletter. Jeff then discussed possible items for the Home Page: Tax working papers, syllabi, ATA/Arthur Andersen Teaching Innovations Award documentation, tax teaching tips, ATA budget and financial statements, operations manual, and JATA Conference papers.

Mark Higgins reported for the Membership Committee. The committee has been discussing issues of marketing: determining whom we are trying to reach (primarily academics or business people) and how to better reach the target audience. Some registrations are being done through the Home Page. About 70 inquiries had been received to date. The committee had also discussed reaching out to junior colleges in the area where the mid-year meeting will be held.

Tom Omer followed up on Jeff Gramlich's points about the Home Page. He reported increasing use of Home Page and raised issues about how we should go forward. In addition to the items listed in point 6, there was discussion of posting position announcements, adding a directory, and conducting surveys. Tom expressed concern about how we should deal with commercial listings on the Page. The Computer Resources Committee suggests setting up a committee to determine policies for the Page. The committee would be made up of the WebMaster, the Chairs of the Publications and Computer Resources Committees, a Trustee, and a member of the JATA editorial board. Tom suggested that the WebMaster and the Chair of the Computer Resources Committee be ex-officio members. This would require a by-laws change. The Computer Resources Committee will be meeting in New Orleans and will develop a proposal to be considered at the August meeting.

Tom presented some samples of images to be considered for the Page. Possible designs will be put on the Web for consideration. Jeff Gramlich and Tom Omer will manage this process.

Silvia Madeo raised the issue of cover styles for ATA monographs. The most recent one is different from previous ones and does not give credit to the ATA on the cover. She proposed changes be made in the handbook to set up rules for review of any publications involving the ATA.

Anna Fowler reported that the Nominations Committee was about at the end of its work. The next step after the committee finishes its deliberations will be for the President-Elect to report to the AAA who the nominees are.

Doug Shackelford reported for the Concerns of New Faculty Committee. He reported that the committee has received a lot of positive feedback from new faculty about the committee's activities. In particular, they have noted that they feel valued and welcomed into the organization. In a survey of other AAA sections, the committee found that the ATA's initiatives are more extensive than those of other sections. The committee plans to begin tracking tax doctoral students, making them aware of the ATA and its activities, and encourage membership.

Ken Orbach reported on the Tax Research Policy Oversight Committee's activities. The subcommittee on Complexity Reduction has written a proposal for Schedule C simplification. Stu Karlinsky is writing up a proposal on the Corporate Alternative Minimum Tax and working on a tax reform proposal. The Flow-Through Subcommittee has written a comment on taxation of distributions of marketable securities. The Family Tax Policy Subcommittee plans to issue a response to estate and gift tax proposals to exclude a significant dollar amount of the value of closely-held businesses and to develop a list of personal financial planning software to be used for instruction.

Ken then raised for discussion whether to continue the number of tax policy subcommittees we have. He reported a low level of interest in some committees. Ed Outslay will review and reevaluate the structure of this committee.

Fran Ayres reported for the Research Resources and Methodologies Committee. The committee will not sponsor a separate section at the annual meeting this year. Doug Shackelford is putting together a Continuing Education program for that meeting. Audiotapes of this session will be made available.

Ed Outslay and Dick Weber reported on the Mid-Year Meeting in San Diego February 28-March 1. The hotel is the Hilton-Mission Bay. The room rate is \$140 a night. It is only 5 minutes away from the airport. Shirley Dennis-Escoffier has put more questions on the evaluation form to try to get better advance indication of how many expect to attend and what nights they will need rooms. We need to make plans now for 1999 so that we can plan far enough in advance to get reasonable rates and choices of meeting sites.

Debra Hill adjourned the meeting at 11:45 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
ANNUAL MEETING  
AUGUST 14, 1996**

Officers and Board of Trustees Members Present: Frances Ayres, Shirley Dennis-Escoffier, Anna Fowler, Jeff Gramlich, Phil Harmelink, Debra Hill, Suzanne Kopplin, Silvia Madeo, Ed Outslay, Doug Shackelford, and Terry Shevlin. Also present were Mark Higgins, Sandra Kramer, Tom Omer, Ken Orbach, John Robinson, Jerry Stern, Dave Stewart, and Dick Weber.

President Debra Hill announced that Betty Jackson, the current Secretary/Treasurer, is unable to attend today's meeting. In her place, Jeff Gramlich, incoming Secretary, and Bob Gardner, incoming Treasurer, have agreed to assume their nominated positions in advance of their election at tomorrow's business meeting.

Gramlich asked for a motion to accept the minutes of the February 1996 Trustees meeting. Noting that Brian Greenstein had been elected as Editor of the *ATA Newsletter* instead of as Chairman of the Publications Committee, a motion to approve the minutes was made, seconded, and voted for acceptance by the Board.

Hill distributed and reviewed the current financial statements for the ATA. Hill said that the ATA is in good financial position, but noted that the viability of the ATA Mid-Year meeting depends on the generous contribution of KPMG Peat Marwick. Silvia Madeo suggested that the *JATA Supplement* issue could be underwritten by a firm since the cost of that issue is one of the primary costs of the midyear meeting; also, with two meetings behind us, we now have a documented product to offer a firm. Madeo suggested that we first contact KPMG about this since this firm has underwritten the first two midyear meetings.

John Robinson, Chair of the Annual Meeting Committee, distributed a program of the annual meeting and a final report of the committee. With good quality papers submitted, the Committee chose to use its four AAA allocated sessions all for paper presentations, and not to have a panel discussion this year. Joseph Mikrut, Associate Deputy Chief of Staff of the Joint Tax Committee, is the speaker for the ATA luncheon and has agreed to speak for only the cost of his travel.

Robinson endorsed the idea of having a Vice-Chair of the Committee who will be Chair in the following year. Robinson suggested, and Hill endorsed, the idea that the contents of the 'blue book' report of the Annual Meeting Committee be included in the charge to the Committee. In addition, the Trustees agreed that a description of the annual meeting report should be included in the Publications Committee Handbook as one of the ATA publications for which guidelines for preparation are available. Hill asked that one copy of the report be given to the incoming Chairman of the Annual Meeting Committee, and that the Secretary archive the most three recent years of the reports of the Annual and Midyear meetings.

Ed Outslay noted that the listing of Past ATA Presidents in the Annual Meeting Report is inconsistent as to whether it shows the current academic affiliation of the president or the affiliation at the time of the presidency. Outslay suggested and others agreed that the listing should refer to the affiliation at the time the individual served as president. Robinson suggested that the entire list be reviewed for accuracy and completeness.

Shirley presented the final report of the 1996 Midyear Meeting Program Committee. Hill congratulated Dennis-Escoffier on a very successful midyear meeting and on the preparation of an impressive color report describing the meeting. Dennis-Escoffier reported that the San Francisco Bay area has tentatively been chosen for the site of the 1999 Midyear meeting.

Sandy Kramer presented her final report as *JATA* Editor, explaining that, while the number of manuscripts received in the past year was up a bit, the acceptance rate and review time were being held relatively constant. Terry Shevlin reported that 30 free subscriptions had been earned for timely reviews by 26 different referees. Shevlin expressed concern that some reviewers may be giving their subscription either to themselves or to their university library, thereby possibly cutting into the ATA's existing membership dues and library subscription revenues. The Trustees agreed that, while libraries should not be beneficiaries of the program, a "departmental" copy is an acceptable recipient.

Shevlin announced that the 1998 *JATA* Conference topic would likely be international taxation. Because of concern over whether international taxation is a broad enough topic to attract sufficient papers, Doug Shackelford recommended, and the Trustees agreed, that the topic could be expanded to include state and local income taxes with the title "multi-jurisdictional taxation."

Shevlin asked that the Trustees join him in thanking Kramer for making the editorship transition a smooth one.

Dick Weber, incoming Vice President, distributed the planned program for the 1997 Midyear Meeting. Weber also presented a questionnaire that will ask members whether they will be interested in taking a bus to a computer lab at San Diego State University. He explained that setting up a large number of computers at the hotel had become prohibitively expensive and difficult.

Weber also asked that the Committee of former Vice Presidents, which decides on the ultimate location of annual meetings, give more flexibility to the Vice President in selecting a site. He would prefer to be given an option among two or three different cities or areas.

Jerry Stern reported for the Computer Resources Committee, noting that the primary accomplishment has been to improve and expand the ATA Home Page; Stern thanked Tom Omer for his continuing efforts related to the ATA Home Page.

Stern reported that NCAIR is now interested in distributing funds for the setting up of centers for specific purposes. They are looking to make large-chunk grants of about \$100,000 each.

Hill asked Omer if the ATA should be funding the Home Page. Omer responded that, so far, no funding was necessary other than that he has been receiving from his home university.

Madeo suggested that committee chairs put their committee reports up on the ATA Home Page. Omer said that he could put reports on the page in nearly any format, including as a simple e-mail message to him at [tcomer@uic.edu](mailto:tcomer@uic.edu).

Stern presented several logos as possibilities for the ATA Home Page. Suzanne Kopplin raised the question of whether this logo would be for the home page only or for also ATA stationary, journals, etc. After some discussion, it was moved, seconded, and voted affirmatively that the blue and black logo presented as “#1” by Stern’s artist would be adopted for the time being as the ATA Home Page logo; no changes were made to any other logos used for other purposes such as stationary.

Ken Orbach, Chair of the Tax Policy Oversight Committee, reported the activities of his committee and its various subcommittees. During the past year, several written comments about pending tax law were made, including:

- a. The addition of the Penalty Administration Subcommittee, which was formed by Hill earlier this year chaired by Greg Carnes. The purpose of the committee is to work with the IRS Office of Penalty Administration.
- b. Comments submitted on proposed regulations by the Flow-Through Entities Subcommittee.
- c. Corporate Tax Policy prepared a position paper that was submitted to Treasury, IRS and Congressional Committee Chairmen Archer and Brock.
- d. Tax Accounting Policy submitted comments.
- e. Complexity Reduction Subcommittee prepared an article that was accepted for publication in *JATA*. (Samuelson and O’Neill).

Orbach was less than happy with the performance of the international tax and family tax policy subcommittees. Outslay pointed out the importance and respect that ATA policy subcommittees receive because they are perceived to be independent of client pressures. Omer added that, because of federal budget cuts, fewer long-term studies have been requested of the GAO; as a result, the GAO and other offices have been forced to look to other sources, such as the ATA, for existing research.

Omer said that he has frequently been contacted by officials of foreign governments who desire our expertise. Orbach asked that these contacts be forwarded to the Chairman of the Tax Policy Oversight Committee via e-mail.

Gramlich reported for the Publications Committee:

- a. The Publications Committee recommended that a free one-year transferable subscription be given to referees who submit timely reviews for *JATA*. This suggestion was approved by the Board of Trustees at the February meeting and has been implemented by Kramer and Shevlin.
- b. The Publications Committee solicited applications for the position of *ATA Newsletter* Editor. Greenstein was selected and has agreed to serve in that capacity.
- c. The Committee spent much of the year updating the Publications Committee Handbook. Copies of the revision were distributed to the Trustees.

Omer said that the AAA's current policy is that no full-text articles of AAA journals should be made available on the Home Page. He did, however, note that article abstracts are acceptable inclusions for the Home Page. Omer suggested that he make a separate page of links to tax-related commercial sites. These links could be made for free, without compensation to the ATA.

The Trustees agreed that generally they would not want to be more restrictive about the content allowed by the AAA Home Page group, with respect to the publishing of *JATA* articles.

Madeo suggested that a current copy of the bylaws be put up on the home page. Gramlich is to obtain a current copy of the bylaws and forward them to Omer.

Outslay expressed concern that the changes of the components of the Publications Committee that are reflected in the 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 Bylaws. Gramlich was asked to review the Bylaws with respect to these changes and propose appropriate bylaws changes at the midyear meeting.

Fowler reported the results of the deliberations of the Nominations Committee.

Phil Harmelink reported for the 150-hour Committee. He reported concern that Master of Taxation degrees were required to have so many non-accounting hours that there are not enough accounting hours left to adequately train tax accountants. It was suggested that Harmelink contact Caroline Strobel who is on the AACSB Committee with his concerns.

Ed Outsley mentioned the following items

- a. asked Gramlich, as Secretary, to update the Officer's Handbook.
- b. asked what happened to the Schnee committee report re tax scholarships to be funded by E&Y. Madeo thought that the idea had be "put on hold" because it was thought that it was not a good time to approach E&Y; maybe another approach of E&Y 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 96-97 fiscal year.

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

**MINUTES OF THE 1996 BUSINESS MEETING OF THE ATA  
AUGUST 15, 1996**

President Debra Hill called the meeting to order.

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% of those received. Kramer 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. Shevlin 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 4 instead of 3 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 suggestions for improving the award, including making it an "Excellence in Teaching" award, instead of an "innovation" award. Hollingsworth 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 mid-year 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, 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 Mid-Year Meeting Committee, reported the results of the mid-year meeting. She noted that attendees were very satisfied with a variety of aspects of the New Orleans meeting. Dennis-Escoffier announced that the San Francisco Bay Area has been selected the as the 1999 mid-year 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. Gramlich 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 sub-committee, the Penalty Administration Committee. Hill 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. Ayres said that the Committee's major activity was the panel discussion at the mid-year meeting. An informal transcript of the discussion is available on the ATA Home Page. Ayres noted that the continuing education session at the annual meeting had been replaced by workshops at the mid-year 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.

Don Samuelson, 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% 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 Committee, reported that the committee solicited feedback on the internet, but the response was very limited.

Greg Carnes, Chair of the Penalty Administration Committee, 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 Committee, 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. One topic of concern was the amortization of intangibles.

Jim Hamill, Chair of the Flow-Through Entities Tax Policy Subcommittee, was not present, but 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.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
MID-YEAR MEETING  
FEBRUARY 28, 1997**

Officers and Board of Trustees Members Present: Fran Ayres, Bob Gardner, Jeff Gramlich, Sanjay Gupta, Mark Higgins, Sandra Kramer, Steve Limberg, Silvia Madeo, Ed Outslay, Doug Shackelford, and Dick Weber. Also present were Brian Greenstein and Terry Shevlin.

President Ed Outslay called the meeting together at 8:30 a.m and asked for a motion to accept the minutes from the August 14, 1996, annual meeting. A motion was received and seconded, and the August minutes were unanimously accepted.

Treasurer Bob Gardner distributed and reviewed financial statements for the year ended August 31, 1996, and for the period of September, 1996, through January, 1997. The statements showed a cash decrease of \$2,063 which Bob attributed to:

- a. the 1996 New Orleans Midyear meeting which produced a net loss of \$4,166 before the KPMG contribution,
- b. the establishment of the President's \$1,000 discretionary fund (a new expense),
- c. the fact that the cost of publishing four journal issues was included in the 1995-1996 financial statement (due to cash basis accounting),
- d. the new "AAA Staff" charge of \$1,129 for assistance in producing journal issues,
- e. the decrease in dues related to a drop in membership from 1,102 in January, 1996, to 1,094 in January, 1997, and
- f. the inclusion of certain expenses in the 1996 financial statement that were incurred in the prior fiscal year.

To mitigate the cost of the *JATA* Conference, the trustees suggested that an outside donor be approached about the possibility of sponsoring the *JATA* Supplement. The trustees asked Ed Outslay to contact KPMG in this regard, because of its past generosity in supporting the ATA Midyear meeting. If KPMG decides to sponsor the *JATA* Conference, the trustees agreed that KPMG should be given appropriate credit on the cover of the supplemental issue of *JATA*. Ed Outslay will investigate why the ATA foregoes interest on its cash balance.

Dick Weber reported that currently 217 people have signed up for the 1997 Midyear Meeting. He also announced that the city and location of the 1999 mid-year meeting has not been decided. Ed Outslay asked Silvia Madeo, Chair of the Committee of Ex-Vice-Presidents, to meet with her committee and to nominate a city to the Board of Trustees.

Dick Weber recommended that the Board of Trustees give special recognition to Shirley Dennis-Escoffier and her husband, Marty, for the extensive help they have provided regarding the hotel arrangements and meeting coordination for the 1997 Midyear meeting. The Board expressed its hearty gratitude to Shirley and Marty for all their efforts.

Ed Outslay forwarded an invitation from AAA President-Elect Steve Albright to have an AAA officer attend the ATA Midyear meeting. The trustees reiterated that it would be acceptable for any AAA members to join the ATA, and welcomed attendance at the meeting by all AAA officers.

Silvia Madeo, Chair of the Nominations Committee, asked the trustees for suggestions for practitioners that would be valuable members of the ATA Board of Trustees. Silvia received several names from the group.

Terry Shevlin distributed and reviewed the editorial statistics related to *JATA*. Though the acceptance rate reported was rather low, Terry said that he thought that this number was an abnormality related to the recent change of editorship. Terry reported that 50 to 60 percent of the papers are being submitted by younger faculty. Terry said that he will handle sending extra copies of those journals to reviewers who have performed on-time reviews. His letter will provide an accompanying letter and an ATA sign-up form along with the journals. The Trustees approved a motion to shrink wrap *JATA* issues to prevent mutilation enroute to the subscribers. Treasurer Bob Gardner said that he would investigate whether this cost is already being paid for.

Dick Weber reported that there have been recent problems with the AAA apparently trying to control the management of the ATA Midyear meeting. The general sentiment was that the ATA was already doing a good job of organizing its Midyear meeting and that no additional help was needed from the AAA. It was recommended that ATA hotel contracts being made via the AAA should specifically state that rates are non-commissionable. Ed Outslay will contact the Presidents of other sections to discuss AAA's handling of the mid-year meeting arrangements. To handle registration, Silvia Madeo suggested that graduate students be given free registration to the meeting in exchange for serving some time at the sign-up desk. This would be done instead of the hiring the AAA at an expensive cost or having the Vice President work the sign-up desk.

Brian Greenstein announced that the deadline for submission of summer newsletter material is the first week of May. Brian said that he prefers that newsletter submissions be made to him via electronic files. Progress is being made toward reporting newsletter-type information on the ATA web page, but Brian pointed out that one problem is that people are only submitting information right before or after the deadline and not on a steady basis throughout the year.

Attendees considered whether pictures should be included in the electronic newsletter that will be linked to the ATA Home Page. If possible, the Trustees would like the reader to be given the option of whether to view graphic files such as photos.

Doug Shackelford reported as Chair of the Publications Committee. Doug asked the Trustees to change the Bylaws regarding the membership of the Publications Committee. He asked that paragraph 12, number 5, of the Bylaws be modified to add the newsletter editor and ATA Pagemaster to the committee in order for them to serve as ex-officio members of the committee. In addition to this change, the Bylaws should be revised to include the official position of the ATA Pagemaster. Specifically paragraph 4, number 11, should be modified as follows:

The initial term of ATA Pagemasters is three years. The term may be extended by reappointment. Initial appointments and reappointments will be made by the President or President-Elect, based on a recommendation of the Publications Committee. The Pagemaster should be responsible for content and publications details regarding the home page.

Wherever the Bylaws mention the Secretary/Treasurer, these positions should be divided into Secretary and Treasurer as separate individuals. Also, paragraph 3 should read "The regular meetings of the Board of Trustees shall be held in conjunction with the annual and midyear meetings of the ATA section. Secretary Jeff Gramlich was asked to prepare a list of revisions for the ATA Bylaws, to be voted upon by the general membership at the business meeting in August.

Concern was raised over the issue of Arthur Andersen and Ernst & Young funding the same project. It was noted that E&Y's funding is for the development of new projects and that AA's funding is for successful completion of a project which yields particularly productive results. The trustees felt that the firms granting the awards should make the decision as to whether dual-funding is appropriate.

Sanjay Gupta inquired as to when a dissertation is considered "completed" for the purpose of the ATA dissertation award. The trustees decided that it is completed when the title page is signed off by all university officials.

The trustees discussed the issue of whether to gather and list ATA e-mail addresses on the Home Page. They approved this idea but did not support the use of listservs by the ATA.

Fran Ayres announced that this year's speaker for the annual meeting is Michael Graetz. Though Graetz is willing to speak without a cash honorarium, he is requesting that the ATA purchase and distribute to its members copies of his current book. The trustees agreed in principle with Graetz' proposal.

Fran Ayres announced that the 1998 Midyear meeting will be held February 13th to 15th in downtown Atlanta at the Ritz-Carlton. Room rates are \$146 per night and the theme will be "Beyond the Boundaries of the New Millenium.

Ed Outslay reported that Anne Christiansen expressed her eagerness to get new faculty input for the Faculty Concerns committee via a survey of ATA membership. In particular, the survey would try to reach those members who are not attending the annual or midyear meetings. Ed Outslay, John Everett and Anne Christiansen are the primary people involved with the administration of this survey.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
ANNUAL MEETING  
AUGUST 17, 1997**

President Ed Outslay called the meeting to order at 1:37 p.m. A motion was received, seconded, and approved to accept the minutes of the February, 1997, meeting of the Board of Trustees.

Treasurer Bob Gardner presented the annual financial statement. Bob noted that the contributions from KPMG and West Publications had once again kept the Midyear meeting from operating in the red. Bob expressed concern that the current membership of the ATA is 1,002 and that a drop below 1,000 would cause the ATA to lose one of its representatives on a AAA oversight committee. Bob has asked the AAA to explain why no interest has been earned on ATA deposits; further, Bob is committed to getting this issue resolved with the AAA. Ed Outslay explained that old ATA Trustee minutes from when Ken Heller was President indicated that the AAA would be retaining all interest earned on ATA deposits in lieu of staff charges for administrative functions performed by the AAA on behalf of the ATA. Bob noted that currently the AAA withholds its interest earned on section funds and charges each of the sections for "staff" expenses.

Marty Wartick, Chair of the Annual Program Committee, reported that having a Vice-Chair of the committee had been a success. Vice-Chair Susan Anderson had been responsible for handling all the negotiations with the luncheon speaker. John Robinson, 1995-1996 Chair had given Marty a lengthy memo describing the procedures for organizing the annual meeting. Marty will be adding her thoughts to the memo and passing it along to Susan Anderson, the 1997-1998 Chair.

Fran Ayres, Vice-President-Elect, discussed plans for the mid-year meeting to be held in Atlanta on the weekend of Valentine's Day, 1998. President-Elect Sandy Kramer and Jon Davis, incoming Chair of the Concerns of New Tax Faculty Committee, are planning a continental breakfast for new tax faculty to meet ATA officers and trustees. Though the details have not been ironed out, Fran is planning simultaneous sessions about current tax practices. Friday's daytime program will include a session by Doug Shackelford and Julie Collins. A reception is being planned for Friday evening. To plan a session on faculty development throughout a career, Fran has contacted the AAA person responsible for faculty development in this regard; details have not been finalized. David Larcker is tentatively expected to provide a session about possible LISREL statistical applications in taxation. The luncheon speaker is expected to be a representative of Coopers & Lybrand, though no individual has made a commitment yet. Sessions on tax curriculum, new faculty research, and effective reviews and responding to reviews are being arranged. Fran noted that Atlanta will be hosting a Picasso exhibit in February and that group tickets could be arranged for Thursday if there are several members who are interested.

Fran brought up the fact that Prentice-Hall has offered to pay for a Friday evening reception for ATA members. She wanted to know if this would create a conflict, since KPMG has underwritten the entire mid-year meeting. It was agreed that KPMG would be contacted to approve any tentative arrangement with any other organization that offers to fund a mid-year meeting activity. Fran also raised the issue of whether to raise the fee for attending the mid-year meeting; given the recent increase in funding from KPMG, the trustees agreed not to increase the meeting fee this year.

Doug Shackelford, Chair of the Publications Committee, reported that 1996-1997 had been a quiet year for publication issues. The primary accomplishment had been in revising the Publications Committee Handbook based on the recommendations of the 1995-1996 committee.

Silvia Madeo, Chair of the Nominations Committee, explained that about 20 members had nominated about 80 different people for positions within the ATA. Silvia was pleased with this response and was also happy that all who were nominated expressed a willingness to serve the ATA.

Anne Christensen, Chair of the Concerns of New Tax Faculty, endorsed the idea of having a breakfast meeting of new faculty and ATA officers and trustees at the February, 1998, mid-year meeting. She encouraged the trustees to continue trying to get doctoral students on the ATA roster as soon as possible. Her committee developed a preliminary survey for assessing how the ATA is doing and what the needs of its members are. The survey has been forwarded to Fred Streuling, incoming Chair of the Strategic Planning Committee, for administration during the 1997-1998 year.

Sanjay Gupta, Chair of the ATA/PW Dissertation Award Committee, asked that the trustees consider two suggestions: 1) adding a second "honorable mention" award, and 2) publishing the names of dissertation award recipients in *JATA*. After considerable discussion, no motion was made to add an "honorable mention" award. A motion was made, seconded, and accepted to add a list of current and prior year recipients to *JATA*; the location within *JATA* is to be determined by the editor.

Secretary Jeff Gramlich was asked to file the original mid-year meeting commitment letter from KPMG for a total contribution of \$10,000 plus \$2,000 to support *JATA*. A copy of the letter is to be sent to Treasurer Bob Gardner. Jeff reviewed the by-law changes that would be presented at the following day's business meeting. President-Elect Sandy Kramer noted that she has identified several more changes that need to be made to the by-laws. Silvia Madeo asked that a complete set of by-laws be published in the *ATA Newsletter* after the upcoming changes have been approved by the membership.

President Ed Outsley asked the officers and trustees to develop a formal process for selecting the site of the mid-year meeting. A motion was made, seconded, and accepted to charge the immediate three past vice-presidents with selecting a primary-choice location as well as an alternate site for the mid-year meeting. These sites are to be presented to the officers and trustees at the midyear meeting two years prior to the meeting in question; the final selection is subject to approval by the officers and trustees.

Vice President Dick Weber introduced the issue of choosing the site for the 1999 mid-year meeting. A motion was made, seconded, and accepted to authorize Vice President-Elect Dan Murphy to begin negotiation with hotels in the San Francisco Bay Area. If an acceptable, reasonably-priced hotel cannot be found in the Bay Area, Dan can choose to re-locate the meeting to Nashville. Prior to a final selection, Dan agreed to send the officers and trustees e-mail describing the final choices.

*JATA* Editor Terry Shevlin presented a report concerning the journal's activity over the past year. Terry described the journal as in a "steady state" in terms of submissions. Terry said that the turn-around time is less than two months, which the trustees agreed is pretty good for an academic journal. Terry was asked whether he is willing to serve as Editor for a third year. He agreed to inform Sanjay Gupta by the end of August, 1997, whether he is willing to serve an additional year as *JATA* Editor.

President-Elect Sandy Kramer presented a budget for the 1997-1998 year.

Dick Weber announced that he is co-chairing the AICPA Tax Education Symposium Committee concerning its June, 1998, meeting. Dick asked for and received permission to announce the AICPA meeting at the ATA business meeting tomorrow. Dick also mentioned that the ATA celebrates its 25th year in 1997-1998.

The meeting was adjourned at 4:35 p.m.

**MINUTES OF THE 1997 BUSINESS MEETING OF THE ATA  
AUGUST 18, 1997**

President Ed Outsley called the meeting to order at 10:33 a.m.

Secretary Jeff Gramlich asked for and received a motion that the minutes of the August 1996, business meeting be accepted. A motion was received, seconded, and followed by a voice vote in favor of adopting those minutes.

Treasurer Bob Gardner presented the financial statements that were contained in the "blue book." Bob asked if there were any questions about the statements from the floor; there were none.

Editor Terry Shevlin discussed the "JATA Editor's Report," which was also included in the 1997 annual meeting "blue book." Overall, he summarized that the journal is in a relatively steady state, in terms of the numbers of submissions. Terry observed that his early acceptance rate would probably increase, as he has learned to discount some reviewers' overly pessimistic reports.

Marty Wartick, Chair of the Annual Meeting Program Committee, briefly discussed the ATA paper presentations and panel discussions to be held in Dallas.

Val Milliron, incoming Chair of the ATA/Arthur Andersen Teaching Innovation Awards Committee, made a call for submissions during the 1997-1998 year.

Sanjay Gupta, Chair of the ATA/Price Waterhouse Award Committee, announced that during 1996-1997, there had been only 5 submissions for the award. While he noted that the quality of submissions had increased over the prior year, he asked the members for their help in asking doctoral students to apply.

Bob Halperin, Chair of the ATA Tax Manuscript Award Committee, explained that the award recipient had been determined at the mid-year meeting. He thanked his committee for working efficiently and effectively.

Susan Nordhauser, Chair of the Awards Committee, noted that nominations for next year's awards are due on January 15, 1998. She asked that nominations be communicated to Jim Hasselback, 1997-1998 chair of the committee.

Jerry Stern, Chair of the Computer Resources Committee, announced that NCAIR has decided to give most of its grants to law school professors. He noted, however, that two accounting professors had received grants from NCAIR.

Anne Christensen, Chair of the Concerns of New Faculty Committee, discussed the sessions at the mid-year meeting that had focused on the needs of new tax faculty. Anne also indicated that her committee has prepared a draft survey to assess the direction of the ATA, the needs of its members, and what additional things the ATA could be doing for members.

Bobbie Martindale, Chair of the Membership Committee, explained that the current source for information about joining the ranks of the ATA can be found on the ATA's Web page. Bobbie asked the moderators of tax section paper presentations and panel discussions to announce the opportunity to join the ATA.

Dick Weber, Chair of the Mid-Year Meeting Committee, described the mid-year meeting as a "success," and announced an AICPA Tax Education Conference to be held in Las Vegas in 1998. Interested parties can contact Dick for further information.

Ellen Cook, incoming Chair of the Regional Programs Committee, encouraged members to attend their region's meetings and to submit papers for presentation at these conferences.

Roby Sawyer, Chair of the Relations with the IRS and Treasury Committee, told the audience that Doug Izard had been very helpful in maintaining connections with policy makers inside the beltway. His committee recommended that IRS researchers be invited to present their papers at ATA meetings.

Mike Roberts, Chair of the Research Resources and Methodologies Committee, said that his committee had been instrumental in organizing the research methodologies session at the mid-year meeting, as well as a half-day continuing professional education session at the annual meeting.

Rick Leaman, Chair of the Corporate Tax Policy Subcommittee, noted that his committee had submitted proposals to raise the threshold limits on the Accumulated Earnings Tax. He also said that one of the members, John Barrack, was working on a proposal concerning corporate liquidations.

Gene Seago, Chair of the Tax Accounting Policy Subcommittee, noted that members of his committee had written an article that appeared in *Tax Notes*. Because of time constraints regarding the ATA's review process, the article officially only represented the views of its authors, not the ATA in general.

Silvia Madeo, Chair of the Nominations Committee, encouraged members to participate in the nomination process during the 1997-98 year. In the past year, 20 members had nominated about 80 different individuals. A motion was made and seconded to accept the Nominations Committee's slate of officers, trustees, and Publication Committee members. There were no nominations from the floor and the membership endorsed the slate by acclamation.

Vice-President-Elect Fran Ayres described the preliminary program for the 1998 mid-year meeting in Atlanta. As indicated on the copy handed out to members in attendance, the title of the program will be "Beyond the Boundaries -- Perspectives on Tax Education and Research for the New Millennium." Fran encouraged members to invite their "Valentines" to join them in Atlanta, since the meeting takes place over Valentine's Day and there is no additional hotel cost for having a two-person room instead of a single room.

President Ed Outslay presented two plaques to Sandy Kramer, one for serving the ATA as Editor of *JATA* and another for serving as President during 1997-98. Sandy then 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 support 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 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
MID-YEAR MEETING  
FEBRUARY 13, 1998**

Officers and Board of Trustees Members Present: Fran Ayres, Anne Christensen, Amy Dunbar, Bob Gardner, Jeff Gramlich, Sanjay Gupta, Mark Higgins, Sandra Kramer, Dan Murphy, Ed Outslay, Dave Stewart, Fred Streuling, and Dick Weber. Also present were Brian Greenstein, Doug Shackelford and Terry Shevlin.

President Sandra Kramer called the meeting to order at 8:00 a.m.

Secretary Jeff Gramlich asked for a motion to accept the minutes from the August 17, 1997, annual meeting. A motion was received and seconded, and the August minutes were unanimously accepted.

Treasurer Bob Gardner distributed and reviewed financial statements for the year ended August 31, 1997, and for the period of September, 1997, through December, 1997. The August statements showed a cash decrease of \$8,187 which Bob attributed primarily to the fact that KPMG's annual contribution arrived in September this year, following the August 31 fiscal year end. In addition, he noted that dues were down about \$2,100 from the prior year, and he attributed this decrease primarily to the timing of the dues receipts. Bob did note that there appears to be a slight decline in the number of full dues-paying members.

Bob also reported that the AAA Executive Committee had agreed to begin paying interest on cash balances, and that this would be beneficial to the ATA since it normally keeps a relatively larger cash balance than many of the other AAA sections.

Dan Murphy announced that the 1999 Midyear meeting would be held at the Hyatt at Fisherman's Wharf in San Francisco. Room rates will be \$155, plus tax, for both single and double rooms. Dan expressed sincere gratitude to Shirley Dennis-Escoffier and her husband, Marty, for the extensive help they have provided regarding the hotel arrangements and meeting coordination for the 1998 Midyear meeting. The Board expressed its hearty gratitude to Shirley and Marty for all their efforts.

Fran Ayres reported that currently 212 people have signed up for the 1998 midyear meeting. Fran expected that ATA cash flows related to this meeting will be about the same as those from 1997.

Sandra Kramer reported for Susan Anderson concerning the 1998 annual meeting program. Sandra announced that 48 tax research papers have been submitted for the 1998 meeting and that the AAA has designated six sessions for the ATA. J. Karl Scholz, Deputy Assistant Treasury Secretary for Tax Analysis, has agreed to be the luncheon speaker the annual meeting; appreciation was given to Anne Christensen and George Plesko for their work in obtaining this speaker.

Sandra Kramer explained that Stu Karlinsky, chairman of the ATA's Tax Policy Oversight Committee, has expressed concern about the lack of continuity within the tax policy subcommittees. Since the committees are composed of new members each year and a new chairperson every other year, it is difficult for members to organize and coordinate their efforts quickly enough to accomplish all of their goals. It was suggested that a liaison be formed with the AICPA tax policy oversight committee be formed and that the chairs of both the ATA and AICPA committees have synchronized three-year terms. A further suggestion was that the Tax Policy Oversight Committee could be made a standing ATA committee. Several people voiced the opinion that a stronger connection between tax researchers and the respective tax policy committees be established. It was suggested that researchers with current articles in *JATA* should be offered membership or chairmanship in a policy committee that deals with issues related to their research.

Sandra Kramer announced that the 1997-98 membership committee, chaired by Kathleen Sinning, has done a fine job of marketing the ATA to reach new potential members.

Dick Weber asked the trustees whether an announcement should be made at the luncheon on behalf of Larry Crumbley. Larry had asked whether it would be possible to ask ATA members for their signatures in support of repealing the shift in burden of proof to the IRS. The trustees viewed this as an individual initiative and not one that the ATA would like to pursue as an organization; no formal announcement would be made at the luncheon.

Sandra Kramer reported that Ellen Cook has been chairing the ATA's regional programs committee. Ed Outsley discussed the issue of lack of interest for certain regional meetings. Currently, the regions are independent, have scheduled only one meeting per year, and are subject to leadership turnover each year. Thus, it is difficult to see continuity over time within regions.

Sandra Kramer discussed several of the committee reports:

- a. The Graduate Tax Education Committee is focusing on the assessment of curriculum and assessment of students and is making efforts to post course syllabi on the web.
- b. The Accreditation and Curriculum Committee is gathering information about innovations in undergraduate curriculum.

- c. The Research Resources and Methodology Committee is planning a half-day research program for the day prior to the August annual meeting. No monograph is currently planned.
- d. The New Faculty Committee is holding a breakfast at this meeting to introduce new faculty to each other and to some ATA members.
- e. The Computer Resource Committee is investigating how the web could be used to post committee reports. The committee is also designing a committee structure for providing relevant information to the PageMaster for posting on the ATA home page.
- f. The Relations with the IRS and Treasury Committee is experiencing problems with getting responses from agency officials.

Sanjay Gupta reported that the Publications Committee will meet tomorrow morning to finalize a recommendation to the Nominations Committee for a new Editor-Elect of *JATA* and the ATA PageMaster.

Sandra Kramer discussed the Teaching Resource Committee's activities. Jan Meade is currently chair, and her committee has developed a lengthy proposal for issuing a monograph about teaching innovations, etc... Discussion about how to raise money to fund the monograph publishing ensued.

Fred Streuling reported as chair of the Strategic Planning Committee. Fred reviewed the results from the first mailing of the survey of ATA members about the strategic direction of the ATA. He asked for an opinion on whether to conduct a second mailing of its survey, and it was agreed that a second mailing should be conducted.

As a new business topic, Sandra Kramer discussed recent decisions by the AAA Executive Committee that would have direct impact on the ATA. She noted that, in addition to the AAA paying interest on section fund balances, AAA will now be charging fees to the sections for the cost of processing section dues. Sandra also explained that all AAA sections will be required to use AAA meeting planning services beginning with the 1998-99 year. This new rule will not apply to the 1999 ATA midyear meeting because a hotel contract for that meeting has already been negotiated by the ATA.

Sandra expressed hope that the ATA can exercise a fair degree of control over the AAA meeting planner by specifying a number of required criteria. The trustees expressed concern over the potential lack of control available to ATA meeting planners. Since the midyear meeting has become one of the primary events of the ATA, close monitoring of attendance figures should be done to see the effects of having the AAA manage the meeting. Though the AAA decision to manage section meetings has already been made by the AAA Executive Committee, Sandra agreed to report to the trustees the more detailed results of the March, 1998, AAA counsel meeting on this issue.

At the request of the AAA Sandra asked the ATA to formalize its long-standing policy regarding reimbursements for meeting attendance. It was agreed that the ATA will not reimburse trustees, officers, and members for attendance at meetings of the organization or its board of trustees. This is a bylaw change, which will be announced in the ATA Newsletter and will go before the membership for approval at the August, 1998, business meeting.

Terry Shevlin distributed and reviewed the editorial statistics related to *JATA*. Terry noted that the number of new manuscripts processed is down from the previous year, and the number of revisions processed is up. Terry announced that the topic for the 1999 *JATA* Conference will be, broadly, "tax."

Terry is in the process of finding replacements for editors of the advertising and book and software review sections of *JATA*. Sandra noted that he should consult with Sanjay Gupta, chair of the Publications Committee, for assistance in finding the best ATA members for these positions.

Brian Greenstein explained that the deadline for submissions to be included in the Fall newsletter has been moved up to the date of the annual meeting in August. This change arises from the substantial difficulty in getting the Fall newsletter delivered in a timely fashion.

Sandra reported that Dan Murphy is proposing, as an experiment, to allow five major tax publishers to set up tables at the 1999 ATA midyear meeting for a \$300 minimum fee per table. In addition to the fee, these publishers will be asked to indicate that they are part of our group if they stay in the meeting hotel, in order to help the ATA meet its minimum number of room-nights required by the hotel.

The meeting ended at 11:40 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
ANNUAL MEETING  
AUGUST 16, 1998**

Vice President Fran Ayres called the meeting to order at 1:33 p.m. A motion was received, seconded, and approved to accept the minutes of the February, 1998, meeting of the Board of Trustees.

Treasurer Bob Gardner presented the annual financial statement. Bob noted that revenues this year appear overstated because the midyear meeting funding contributions from KPMG had been doubled up; two contribution checks were received this year and none were received in the prior year. Once again, Bob expressed concern that the current membership of the ATA may be dropping slightly. A motion was made, seconded and approved to accept the treasurer's report.

President-Elect Dick Weber discussed the proposed budget of \$73,000 for the coming year. Dick noted that the midyear conference is assumed to break even, after considering the contribution from KPMG. The budget authorizes \$2,000 for reimbursing the administrative costs of the *JATA* Editor's university. Similarly, \$1,000 was authorized to reimburse the administrative costs of the President's university. A motion was made, seconded and approved to adopt the proposed budget for the forthcoming year.

Dick Weber then discussed the AAA's new tax and subsidy programs with regard to the AAA sections. First, interest is to be paid by the AAA to the ATA and other AAA sections on section money that is held by the AAA. Second, the cost of journals is to be borne by the sections that publish such journals. Third, \$500 of costs for ATA members to attend AAA Council Meetings, costs that previously were paid by the AAA, must now be incurred by the ATA. It was noted that the AAA will be providing meeting planning services at no cost to the ATA. Dick summarized that the ATA will be better off financially under the new AAA approach.

Fran Ayres, Vice President, presented the trustees with a written summary of information about the February mid-year meeting in Atlanta. Bob Gardner suggested that the fee for the *JATA* Conference and the late registration fee be different amounts, to reduce confusion for both members and for the Treasurer.

Dan Murphy, Vice-President-Elect, discussed plans for the mid-year meeting to be held in San Francisco on the 19th and 20th of February, 1999. Dan discussed plans for publisher exhibits, with two currently planned and two more that could be added. Dan intends to charge \$500 to each publisher for the right to display their respective books and software at the conference.

Anne Christensen, incoming Vice-President-Elect, has investigated Orlando as a possible site for the 2000 mid-year meeting. The trustees discussed the location and Denver was suggested as a backup, in case arrangements can not be found in Orlando. A motion was made, seconded, and adopted to select Orlando as the first choice and Denver as the second choice for the meeting to be held in February, 2000. Anne is considering the possibility of a meeting on the 11th and 12th of February.

Fred Streuling, Chair of the Membership Committee, presented the results of the recent membership survey. Dick Weber asked Fred Streuling and Andy Cuccia (who is also on the committee) to make recommendations to the trustees based on the results. Based on the evidence presented, trustees discussed the possibility of the ATA supporting a new legal-interest journal to be published electronically on the Internet.

Jan Meade reported as Chair of the Teaching Resources Committee. Jan discussed her committee's efforts toward two charges. First, the committee worked toward promoting the efforts of the teaching consultants program that is on the web. Second, her committee determined that a teaching-related monograph is necessary and would be useful to the members of the ATA. Her committee designed a monograph and has contacted a number of authors for their participation. Although most or all of the information will be available on the web, Jan noted that a hard copy version is still being planned. Approximately \$15,000 will be needed to produce the final product and a sponsor has not yet been found. A motion was made, seconded, and approved to go forward with the monograph, contingent on funding. Dick Weber and Bob Gardner agreed to begin seeking funding for the monograph.

Sanjay Gupta reported as Chair of the Publications Committee. Sanjay noted that Fran Ayres has been nominated as Editor-Elect of *JATA*, effective at the end of June 1999. Dennis Schmidt has accepted his nomination as Pagemaster of the ATA home page and has already begun his duties in that role. It was noted that ATA committee reports are to be sent by e-mail to the trustees. Unless the Pagemaster is notified otherwise, all reports will be posted on the web site immediately following each trustee meeting. In accordance with a prior decision of the Trustees, Sanjay's committee has generated a list of ATA dissertation and manuscript award winners, a list that is to be published in each issue of *JATA*.

Fran distributed and reviewed the *JATA* editor's report and noted that submissions to the journal are down slightly, but that the journal is generally in fine condition.

The meeting was adjourned at 4:44 p.m.

**MINUTES OF THE 1998 BUSINESS MEETING OF THE ATA  
AUGUST 17, 1998**

Vice President Fran Ayres called the meeting to order at 10:33 a.m.

Treasurer Bob Gardner reviewed the Treasurer's Report. Bob explained that under the AAA's new policy, the ATA will soon begin earning interest on its cash balances maintained with the AAA, but, on the other hand each section will soon become responsible for part of the cost of sending a representative to the AAA Council meetings. A motion was received, seconded and passed by acclamation to accept the treasurer's report.

Editor Terry Shevlin discussed the "JATA Editor's Report," which was included in the annual meeting "blue book." Although submissions have been down slightly, Terry noted that the acceptance rate is up slightly. Terry asked the membership to send him more submissions. Terry noted that turnaround time has improved with JATA during his term as editor; the editor's report now contains turnaround-time statistics.

Brian Greenstein, Editor of ATA newsletter, explained that the deadline for submission of material to be included in the Fall issue of the newsletter has been advanced; such submissions are due within a week following the conclusion of the annual meeting. Brian explained that there is now greater cooperation between the newsletter and the ATA home page; most, if not all, items that are submitted to the newsletter will also appear on the home page.

Fran Ayres discussed the proposed amendment to the bylaws. A motion was received, seconded, and voted in favor of, to accept the following bylaw amendment.

**XI. Term and Duties of the Board of Trustees**

5. Officers and Trustees shall not receive any salary or fees for their services. The ATA will not reimburse trustees, officers, and members for attendance at regular meetings of the organization or its board of trustees.

Susan Anderson reported as Chair of the Annual Meeting Program Committee. She explained that there had been an unusually large number of tax submissions this year, 48. Based on these submissions, the ATA was given a relatively larger share of the paper presentations this year. Susan thanked the members of her committee, especially Anne Christensen, for their help in preparing for the annual meeting.

Ron Tidd reported on behalf of the Computer Resources Committee. Ron thanked his committee and indicated his desire to place a new survey of the use of computers in classrooms on the ATA home page.

Nancy Nichols reported on behalf of the New Faculty Committee. Nancy explained that progress had been made in arranging a breakfast meeting at the mid-year meeting for new faculty. In addition, a section of the ATA web page is now targeted toward meeting the needs of new tax faculty.

Phil Harmelink reported as Chair of the Graduate Tax Education Committee. In addition to the points made in his written report, Phil reported that his committee has suggested that an ATA member serve as a representative on the AICPA Tax Education Committee.

Kathleen Sinning, Chair of the Membership Committee, announced that the Membership Committee had identified and contacted approximately 750 tax teachers that were not members of the ATA. These potential members were sent letters inviting them to join the ATA.

Fran Ayres reported on behalf of the Midyear Meeting Committee. She pointed out that the mid-year meeting had been successful and was a break-even event financially. Fran thanked the members of her committee and expressed appreciation to KPMG for their continued support of the ATA mid-year meeting.

Sanjay Gupta, Chair of the Publications Committee reported that the Publications Committee had nominated Fran Ayres as Editor-Elect of *JATA*, beginning July 1, 1999. Sanjay's committee has also nominated Dennis Schmidt as the ATA Pagemaster and Dennis has generously accepted this role. Sanjay reported that lists of ATA dissertation and manuscript award winners had been compiled and are to be published in each issue of *JATA*. Sanjay thanked the members of his committee for their time and efforts.

John Robinson, Chair of the Research Resources and Methodologies Committee, explained that the Committee is proposing to the Trustees that they gather information from members regarding the relative importance of various research tools and topics. John's committee determined that an ATA research monograph is not necessary, but that the 1998-99 committee should consider preparing a cookbook of econometric methods and database manuals.

Fred Streuling, Chair of the Strategic Planning Committee, reviewed the written report of his committee. He summarized that the members of the ATA are generally happy with the ATA and the work of its officers. Fred thanked his committee members for the extensive work they performed over the past year.

Jan Meade, Chair of the Teaching Resources Committee, described her committee's work in promoting the teaching consultants program on the ATA home page. In addition, the Committee has determined that a teaching monograph would be useful to the members of the ATA. The Committee has developed a proposal for a monograph and has received tentative approval to go forward from the ATA Trustees.

Ellen Cook, Chair of the Regional Programs Committee, thanked the members of her committee for their active participation. Among other accomplishments, her committee worked to increase the number of tax-related panel discussions at regional meetings, and coordinated with the membership committee to send invitation letters for regional meetings to department heads.

Stu Karlinsky, Chair of the Tax Policy Research Oversight Committee, thanked each of the chairs of the six tax policy subcommittees. Stu summarized some of the accomplishments over the past year, including the distribution of comments to legislators concerning reform of the corporate alternative minimum tax. Stu requested input from the membership on the best way to restructure the tax policy committees.

Dan Murphy, Vice President-Elect, reported that the fifth annual *JATA* Conference and ATA Mid-Year meeting is planned for February 19th and 20th, 1999, in San Francisco. Dan encouraged members to check the ATA home page for details as they become available, and further encouraged members to make early reservations at the hotel, clearly indicating that they are part of the ATA group.

Ed Outslay reported on behalf of Debra Hill for the Nominations Committee. The slate of officers was presented, with Bob Gardner, Anne Christensen, Mark Higgins, and Shirley Dennis-Escoffier nominated for roles as President-Elect, Vice President-Elect, Secretary, and Treasurer, respectively. Susan Anderson, Jon Davis and Beth Kern were nominated for two-year terms as Trustees. John Robinson was nominated for a one-year term to replace the vacancy created by having Anne serve as Vice President-Elect. In addition, Bryan Cloyd and Tom Omer were nominated to the Publications Committee and Fran Ayres was nominated to become Editor-Elect of *JATA*. A motion to accept the slate was received, seconded, and approved unanimously.

Fran announced that the topic for the 2000 *JATA* Conference will be "Taxes and the Structure of Transactions."

Incoming President Dick Weber thanked Tom Omer for his development of the ATA home page from its origins to its current impressive state. Dick then addressed the membership with his plans for the forthcoming year.

A motion was made, seconded, and approved to adjourn the meeting at 11:25 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES  
MID-YEAR MEETING  
FEBRUARY 19, 1999**

*Officers and Board of Trustees Members Present:* Susan Anderson, Fran Ayres, Anne Christensen, Jon Davis, Amy Dunbar, Shirley Dennis-Escoffier, Bob Gardner, Mark Higgins, Beth Kern, Sandra Kramer, Dan Murphy, Ed Outslay, John Robinson, and Dick Weber.

*Others Present:* Brian Greenstein, Lillian Mills, Carol Ferguson (AICPA), Craig Polhemus (Executive Director of AAA), Dennis Schmidt, Ed Schnee, Yvonne Stewart, Dee Strahan (AAA meeting planner)

Dick Weber called the meeting to order at 8:32 AM.

Dick introduced Craig Polhemus (Executive Director of AAA) who outlined the major initiatives of the AAA. Craig stated that the AAA's primary initiative is faculty development. The first faculty development project he discussed was the AAA's Course Homepages. He encouraged the Trustees to tell our members about this website which lists faculty course homepages from all disciplines. He hoped that ATA members would list their course homepages on the site. Another faculty development project is the Accounting Technology Toolkit. The AAA is soliciting ideas on how faculty use technology in their teaching. The best ideas will be put on a CD and distributed to AAA members. The third faculty development project is the First Globalization Conference, a joint meeting between the American Accounting Association and the Taiwan Accounting Association to be held July 10-15, 1999 in Taipei, Taiwan.

The second major AAA initiative is a CD-Rom that captures the monographs and pronouncements of the Accounting Education Change Commission. A third initiative is putting Accounting Horizons online. A discussion ensued concerning putting JATA online. Amy Dunbar noted that this is something that the publications committee has discussed but was waiting to see what happens with Horizons (see discussion later in minutes).

The fourth AAA initiative is designing a membership for accounting departments. The membership might be offered alone or in conjunction with individual memberships. For a fee an accounting department would receive an AAA membership that might include all the journals and other information provided by the AAA.

The final AAA initiative is a benchmarking study on accounting programs. The AAA is soliciting feedback from accounting department chairs throughout the country.

Dan Murphy provided information on the mid-year meeting. He indicated that 229 people had registered for the meeting (before late registrants), 111 of which also registered for the JATA Conference. He indicated that we met the 400 nights room requirement, and that overall online registration was successful. He thanked KPMG International for its additional contribution and urged everyone to thank KPMG representatives who will be at the meeting. He noted that having exhibitors is a good idea that should be continued next year.

Fran Ayers said that her transition to Editor of JATA will take place on June 1, 1999. She has discussed the procedural issues with Terry and will meet with him prior to the transition.

Dick raised the issue of what happens if the ATA goes below 1,000 members, the cut-off point that ensures the ATA has 2 representatives on the AAA council. Craig noted that our membership was the fourth largest and he did not see this as a problem right now.

Anne Christensen discussed the mid-year meeting for 2000 to be held in Orlando. The hotel arrangements are all set and she thanked Shirley for all her efforts. She thinks that it is important that the President-elect appoint a mid-year committee for the following years' meeting prior to the current years' mid-year meeting. Therefore, prior to the 2000 meeting in Orlando, the President-elect should appoint the committee for the 2001 mid-year meeting. This would allow the committee to meet and get a head start on its work since it should have a tentative program by the annual meeting in August.

Yvonne Stewart presented information that was gathered from the web survey on what variables (i.e., city, cost, date of meeting) ATA members thought were important or should be important when considering the location of mid-year meetings. The survey data was broken down between those who attended and had not attended meetings. Generally, the responses provided by these two groups were consistent.

Dick discussed improving the site selection process for the mid-year meeting. Currently, the past 3 vice-presidents (it does not include the current VP since he/she is occupied preparing for the current years meeting) present before the trustees potential sites for the mid-year meeting two-years out. The site is not formally adopted until 18 months prior to the mid-year meeting when the vice-president elect is officially appointed at the annual meeting. However, the current process does not allow sufficient time for finalizing the selection site. Therefore, it is suggested that a first choice for the site of the mid-year meeting two years out be adopted in February. In addition, a second site would be presented in case the first site is not workable. Thus, at the mid-year meeting for 2000, the 2002 site would be presented (along with an alternate site) and approved. If the Trustees object to the site, the trustees should inform the VPs of their objections and ask that an alternative site be presented as quickly as possible. The site could then be approved through electronic voting and given to the nominated candidate for the position of VP-elect.

In selecting the site the committee will try to alternate the meeting throughout the country (east coast, central, west coast). Other factors the committee should consider are: the location of that year's annual meeting, meeting cost, and any recent membership surveys. Membership surveys similar to the one conducted this year should be done every few years to solicit the opinions of the ATA membership. This data should be given significant weight in the selection process. Dick moved that the process be approved and be incorporated into the operations manual. The motion passed unanimously.

Shirley brought forth the recommendation of the site selection committee for the 2001 meeting. After discussion, a motion was unanimously passed to select Phoenix as the site of the 2001 meeting. San Antonio was chosen as the first alternate if a hotel in Phoenix cannot be secured at a reasonable rate for the dates of the meeting.

Dick brought forth the issue of the role AAA meeting services will have in how we conduct our meetings. After a discussion, it was decided that a committee should be formed of the current Vice-President and 3 past vice-presidents along with Craig and Dee to discuss how AAA meeting services can best work within the current ATA meeting structure.

Shirley provided the Treasurer's report and indicated that the mid-year meeting would break-even. Our ending cash balance on 1/31/99 was \$85,641. Shirley cautioned that the total included almost \$21,000 of registration fees but only \$1,000 of this year's expenses.

Dick announced that the AAA is expected to pass a bylaw change that would allow electronic voting and discussed the possibility of the ATA proposing a similar change. After a discussion of the pros and cons of the issue, it was suggested that Bob Gardner form a committee to study the issue.

Dick discussed who should represent the ATA at the AAA council meetings. Presently, the President and President-elect attend the meeting. After discussing who is most knowledgeable of the current issues of the ATA and can best represent us, Bob Gardner proposed that we send the President and Past President as our representatives and pay to send the President-elect as an observer. Sandy Kramer seconded the motion and it passed unanimously.

Dick discussed the Strategic Planning recommendation that the membership strongly believes there is a need for an outlet for legal research. Amy noted that the topic has received much discussion in the publications committee meetings. Dick asked that the publications committee discuss what would be needed to put a quality legal research journal together. Jon Davis indicated that 10 of the 12 tax faculty attending the new faculty consortium meeting indicated that they would like to see this type of outlet.

Lillian Mills of the External Relations Committee asked that her committee be allowed to send 10-20 complimentary subscriptions of JATA to potential members or stakeholders. Her request was approved.

Ed Outslay indicated that his nominations committee was in good shape on working toward another outstanding slate of officers and trustees.

Amy Dunbar presented the items being discussed by the publications committee. The committee will monitor the AAA's progress in taking Accounting Horizons online. The top goal is to get JATA on ABI-Inform. The AAA is working on getting all of its' journals and section journals affiliated with ABI-Inform. Another project is making JATA conference papers available online prior to the meeting. This will avoid delays and costs associated with sending the papers as many JATA participants either do not receive them or receive them just prior to the conference. To encourage JATA participants to download the papers, the following motion was presented by Sandy. The mid-year meeting fee structure is amended so that the JATA Conference fee is \$20 for those not receiving the papers and \$30 for individuals that request the papers be sent to them. The \$25 late registration fee is unchanged. The motion was seconded by Shirley and unanimously passed.

Dick discussed a proposal by the Teaching Resources subcommittee that the winner of the Ray M. Sommerfeld Outstanding Tax Educator Award be required to provide a video of one of their class lectures. After much discussion, it was determined that an award should not be presented contingent on the recipient providing future services. In addition, an outstanding teacher might not necessarily be an individual who, in a video, would come across as a charismatic and "outstanding" teacher. It was suggested that the committee should explore options for funding and investigate whether there are individuals who might be interested in doing the videos.

Amy Dunbar brought up the issue of declining enrollments in tax and accounting programs and the need for establishing a committee to study the direction of graduate tax education. Dick mentioned that Ed Schnee is involved with an AICPA committee that is currently conducting a survey on the issue. Bob Gardner said he would talk with Ed and decide whether a committee should be formed.

Ed Schnee and Carol Ferguson discussed how the ATA and AICPA are working toward strengthening the relationship between the two organizations. The following are the ideas generated by the Graduate Tax Education Committee meeting with Carol that morning.

Currently, there is no interaction between the Tax Policy subcommittees of the ATA and those on similar committees of the AICPA. One way to foster greater interaction is to make the ATA appointments for 2 years (AICPA appointments are for 3 years). The AICPA is considering providing discounts to ATA members.

- Create web links between the two sites.
- Look for ways to encourage ATA members to write questions for the AICPA exam. Currently, all test writers must attend a session on test writing that is usually in New Jersey during June. A possibility is to hold a session at the mid-year or annual meeting.
- The need to incorporate technical tax topics at the mid-year/annual meeting. At the annual meeting this probably would be done through a CPE course. At the mid-year meeting this could possibly be done as part of the program.

In addition, Ed noted that the AICPA is creating a Tax Competency Model. Rather than wait until the model has been adopted, the ATA needs to be involved in this process right from the start. Also, the AICPA is conducting a survey of graduate tax education. We should become involved in interpreting the results of the survey since it will become a key component in the Tax Competency Model. Finally, he urged the ATA to write a letter to the AICPA indicating that we are committed to fostering a greater interaction between the two organizations.

The trustees suggested that Dick and Bob jointly write a letter that encourages greater interaction between the two organizations.

Meeting adjourned at 11:52 AM

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING  
ANNUAL MEETING  
AUGUST 15, 1999**

**Officers and Board of Trustees Members Present:** Susan Anderson, Anne Christensen, Ellen Cook, Jon Davis, Amy Dunbar, Shirley Dennis-Escoffier, Bob Gardner, Jeff Gramlich, Mark Higgins, Doug Izard, Beth Kern, Sandra Kramer, Dan Murphy, Ed Outsley, Roby Sawyer, Marty Wartick, and Dick Weber.

**Others Present:** Brian Greenstein, Dennis Schmidt,

1. Dick Weber called the meeting to order at 1:04 PM.
2. Mark handed out the minutes of February 19, 1999 Trustees Meeting. Dick made a motion to approve the minutes. Shirley seconded the motion. The minutes were approved unanimously.
3. Dan distributed a report on the Mid-year meeting in San Francisco. He noted that the meeting reported income of \$7,800 before considering the cost of printing the JATA Conference issue. The meeting had 242 registrants which is the 3<sup>rd</sup> largest turnout. (1996 in New Orleans with 263 and 1997 in San Diego with 246). Based on the survey data, the participants were very pleased with the meeting. The session on New Applications in Technology was the highest rated session and for the first time a competing session outdrew the JATA Conference.
4. Ann distributed the tentative program for the 2000 Mid-year meeting to be held in Orlando. She indicated that she needs to find a couple more presenters and hopes to finalize the program in the next few weeks.
5. Jeff Gramlich, the Vice-President-Elect and chair for the 2001 meeting in Phoenix, Arizona has found a hotel (Sheraton Crescent) that is within the parameters established by the officers and trustees at the February 19, 1999 meeting. The hotel has quoted him a rate of \$149.00 per night. Jeff has visited the site and feels that it is a nice property and that it will be able to adequately handle our meeting. Dan moved and Jon seconded that Jeff contact Sarasota and Dee Strahan on finalizing the contract.

6. Shirley reported on her discussions with the AAA concerning our midyear meeting. She indicated that for us to have on-line registration, all registrations needed to be done through the AAA office. Shirley said that the AAA promised that they would send weekly reports to the chair (Vice-President) of the mid-year meeting. She also said that there were a few other issues that needed to be discussed with the AAA and that her and Dick would be willing to meet with the AAA in Sarasota. Dick indicated that he would be going to Florida in the Fall so that the only possible cost associated with meeting with the AAA would be the cost of lodging. Bob made a motion that the ATA reimburse Shirley and Dick for any lodging costs they would incur in meeting with the AAA. The motion was second by Dan and unanimously approved.
7. Shirley presented the Treasurer's report and indicated that through 6/30/99 we broke-even and she anticipates that for the year ending 8/31/99 we will have a profit of \$2,000. Assuming this occurs, our ending cash on 8/31/99 will be \$70,200.
8. Shirley also discussed moving the election of officers and trustees to the mid-year meeting. The trustees suggested that Bob form a task force to examine the issue.
9. Bob discussed funding for the teaching monograph. Although it has not been finalized he indicated that Deloitte & Touche was very receptive to the idea and that they will probably fund it.
10. Susan gave the publications committee report and said that one of the committee's top tasks was finding an editor for the ATA newsletter.
11. Dick presented the JATA report for Terry. He noted that the number of submissions were down for the year (from 34 to 31). However, both Terry and Fran indicated that this is not a problem since submissions at all AAA journals are down. Terry is very happy about the quality of the submissions and indicated that the acceptance rate has remained constant over the last two years. In addition, JATA is now on available electronic databases (i.e., UMI see note #21).
12. Dick provided the Webmaster's report for Dennis (who was in another meeting) and noted that the webpage is in great shape and that Dennis has no issues or problems that need to be discussed.

13. Dick discussed how to develop and foster stronger ties with the AICPA. One suggestion is to have longer terms for the policy committees since the AICPA committees are 3-year appointments. Another idea is to regularly invite them and encourage them to be a part of the Mid-year meeting. This is being done for the 2000 meeting. Dick did note that the AICPA is undergoing a major organizational change so that in the short-run it will be difficult to know who to contact and what actions can be taken to foster this relationship.
14. Brian updated us on the newsletter and mentioned that problems still exist on the Sarasota side in delivering the newsletter in a timely fashion.
15. The Accreditation and Curriculum Issues committee provided no report. Dick noted that very little activity occurred with the committee this year.
16. Roby Sawyer presenting the report for the Annual Meeting Committee noted that forty papers were received for the meeting and that based on this we were allotted 5 sessions. Therefore, 12 papers were accepted for the four paper sessions and the fifth session was allocated to the ATA/Arthur Andersen Teaching Innovation Award. The committee also accepted 4 papers for the research forum. Roby noted that the committee did not receive any panel suggestions and said that we should urge our members to submit ideas for panels. However, it was noted that since the sessions are allocated based on the number of papers received any panels presented would impact on the number of papers accepted.
17. The History Committee of the ATA recommended that the Larry Crumbley's article be included in the officer's manual.
18. In discussing the ATA/Arthur Andersen Teaching Innovation Award Committee's written report Dick noted that the committee struggled with whether a case is considered an innovation. In discussing the awards, Ed suggested that the pictures of the current year's winners and a short statement concerning the purpose of the award be included in JATA on a yearly basis. The trustees agreed that this was a good idea.
19. In discussing the report of the committee on Concerns of New Faculty an issue that the committee felt should be addressed is how to disseminate working papers. Many of the new faculty felt uncomfortable in putting working papers on the web. Instead they suggested that new faculty could fill out a form indicating the areas they would want to receive papers. The committee would then compile this list and put it on the ATA webpage. This would provide a source for new faculty to go when looking for a person to provide initial feedback on their paper.

20. Dick in discussing the External Relations Committee report noted two items. The first item is that Tax Notes is interested in having a small article that briefly summarizes the articles appearing in JATA. Fran Ayers and Sally Jones (incoming chair of the committee) will follow up on this issue. The second item is that following the trustees decision to allow 10 complimentary 1-year subscriptions a year to be sent to Treasury and IRS personnel, 5 subscriptions were sent. One of the subscriptions was sent to IRS Commissioner Rossotti.
21. The Publications Committee report was presented by Amy. She noted that all AAA journals including JATA are now available via UMI. When information on how we share in the royalty becomes clearer the committee will forward it to the trustees. The committee proposed that we take JATA electronic. The third issue discussed was the survey results of establishing either a legal or education journal. The results indicate that of the 31% who responded ( $227/725 = 31\%$ ) 74% were in favor of establishing a legal journal and 72% an education journal. However, the issue of how the nonrespondents should be viewed left the committee undecided as to whether to pursue it. Bob has decided to appoint Jack Kramer to chair a committee, which will further explore this issue. An issue related to the survey was discussed. The trustees agreed that in the future any individual responsible for compiling survey information must delete any reference to the individual responding to the survey before presenting the survey results to the committee responsible for gathering the data and/or the trustees.
22. In discussing the report of the Regional Programs Committee two items were mentioned. First, the use of letters to notify people about being involved in a regional meeting is inefficient and expensive. The committee suggests that the AAA furnish a list of email addresses to the regional representatives. The second suggestion is that appointments to this committee be for two-years.
23. In discussing the Research Resources and Methodologies report Dick noted that a problem occurred in that the committee submitted a CPE session to the AAA annual meeting and then asked the ATA to guarantee any shortfall from the session. In the future, any committee interested in putting together a CPE session for the national meeting must discuss any implicit or explicit guarantees it needs from the ATA before submitting the session to the AAA.
24. In discussing the Tax Policy Oversight Committee report, the issue of the Trustees role in the process was discussed. It was noted that the procedure for handling the process is set forth in the operations manual.

25. The current status of the teaching monograph was discussed. As mentioned in item #9 Bob is finalizing funding for the monograph. The trustees clarified that the publications committee would review the final copy of the monograph and then make a recommendation to the trustees as to whether it should be published. The trustees would then have final approval as to whether it is published.
26. Jerry Stern discussed the Teaching Resources Committees activities for the year. He presented a proposal for disseminating teaching material including videos to the ATA members. Although the trustees supported the ideas presented it would not commit to funding the proposal. The trustees suggested that the committee proceed with putting together a sample video and then come back to the trustees with proposals on how to fund the dissemination of the material. It was agreed that Bob, Jerry, and Janet Tillinger would work together on putting together a website for disseminating some of the teaching resources.
27. Mark distributed copies of the updated Officers Manual and noted that the manual is now up on the website.
28. Dick made a motion to adjourn the meeting. It was seconded and the meeting was adjourned at 4:32PM.

**MINUTES OF THE 1999 BUSINESS MEETING OF THE ATA  
AUGUST 16, 1999**

1. President Dick Weber called the meeting to order at 10:18 a.m.
2. Dick proposed that *VII. Section Representation on the AAA Council* of the bylaws should be changed to: "If two ATA representatives are eligible (i.e., where section membership exceeds 1,000) the President and the immediate Past President will be designated to serve as representatives and the President-Elect will attend as an observer and designated alternate. The motion was seconded and approved.
3. Mark Higgins presented the minutes of the August 17, 1998 business meeting for approval. The minutes were approved.
4. Shirley presented the Treasurer's report and noted that she expected another \$2,000 of expenses. Therefore, for the year 1998-1999 revenues will equal expenses.
5. Silvia Madeo presented the report of the 25<sup>th</sup> Anniversary Committee. She noted that the committee had gathered pictures of all the ATA's past presidents and they were reproduced in the meeting booklet. In addition, the ATA had made arrangement to provide each luncheon guest with a commemorative coffee mug. However, the ATA logo was not properly reproduced onto the mug and thus the trustees voted to have the mugs sent back. She hopes to distribute the mugs at the mid-year meeting in Orlando.
6. Roby Sawyer, Chair of the Annual Meeting Program Committee, presented his report. He explained that there had been a decrease in the number of tax submissions this year, from 48 to 40. The ATA will have 5 paper sessions and one panel session (the Arthur Andersen Teaching Award session). We were allocated 6 spots for the forum and 4 people indicated a desire to be part of the forum.
7. Bob Crum presented the committee report of the Arthur Andersen Teaching Innovation Award on behalf of Gary McGill. He encouraged everyone to attend the session.
8. Suzanne Luttmann presented the committee report for the ATA/Price WaterhouseCoopers Doctoral Dissertation Award. She encouraged everyone to attend the luncheon to congratulate the winner.
9. Jack Kramer of the Awards Committee announced that the ATA will present both the Sommerfield Award and the Service Award at today's luncheon. He indicated that Allen Ford who will chair the committee next year would appreciate nominations for these awards.

10. Ron Tidd reported on behalf of the Computer Resources Committee. Ron thanked his committee and reported that the committee received 47 responses to their survey.
11. Hughleen Burton presented the report of the Concerns of New Faculty Committee. During the year the committee sent letters to graduating doctoral students, had 10 new faculty attend the mid-year meeting and had the 2<sup>nd</sup> annual new faculty breakfast at the mid-year meeting. The committee also put together a research session for new faculty at the mid-year meeting.
12. Lil Mills presented the report of the External Relations Committee. She mentioned that Sally Jones has been selected to be a member of the Commissioner's Advisory Committee. The External Relations Committee has given 5 free JATA subscriptions to government officials. The committee postponed a project that would create a searchable database that would list each member's area of research expertise because the AAA is working on a similar database.
13. Janet Tillinger presented the report of the Graduate Tax Education Committee. The committee has been trying to collect graduate course syllabus that could be put on the AAA's coursepage. The AICPA expects to do a survey this Fall of tax practitioners needs and expectations. A project to develop a database of information on graduate tax programs was postponed since the committee became aware of a commercial venture that is doing the same thing.
14. Dan Murphy reported that 246 people attend the 1999 mid-year meeting in San Francisco. He encouraged people to get involved in the meetings and thanked KPMG for their continued support.
15. Amy Dunbar of the Publications Committee thanked Bob Sacks for his efforts to have JATA become a part of the ProQuest database. She noted that JATA is going electronic. Based on the responses to the publication committee's survey, the ATA will continue to investigate the possibility of a legal and/or education journal. One possibility the committee will explore is having an electronic journal. Amy noted that the survey was sent out based on email addresses obtained from the AAA. Therefore, if you didn't receive the survey the AAA doesn't have your correct email address.
16. Ellen Cook presented the report of the Regional Program Committee. She mentioned that the number of paper and panel sessions increased from 17 in 1998 to 22 for 1999. She encouraged people to get involved in the regional programs and/or the regional program committee.

17. Charles Enis presented the report for the Research Methodologies Committee. He noted that the committee organized a session at the mid-year meeting and a CPE session at the annual meeting and that both sessions were successful.
18. Jerry Stern presented the report for the Teaching Resources/Monograph Committee. He noted that the monograph is progressing toward completion and that Deloitte & Touche has been asked to fund the publication of the monograph. The committee expects that the ATA website will become a depository for different teaching techniques.
19. Stu Karlinsky presented the report of the Tax Policy Research Oversight Committee. He mentioned that the committee structure has been changed and that this structure should streamline the review process and allow for the timely submission of comments to various tax bodies.
20. Dennis Gaffney noted that the Tax Accounting Policy committee sent a letter to the IRS concerning the Walmart case.
21. Ed Outslay presented the report of the nomination committee. The slate of officers was presented, with Shirley Dennis-Escoffier, Jeff Gramlich, Mark Higgins, and Roby Sawyers nominated for roles as President-Elect, Vice President-Elect, Secretary, and Treasurer, respectively. Doug Izard, Ellen Cook and Marty Wartick were nominated for two-year terms as Trustees. In addition, Ed Maydew and Jan Meade were nominated to the Publications Committee.
22. Anne Christensen, Vice President-Elect, reported that the sixth annual *JATA* Conference and ATA Mid-Year meeting is planned for February 25th and 26th, 2000, in Orlando, FL. Anne encouraged members to check the ATA home page for details as they become available, and further encouraged members to make early reservations at the hotel. Anne distributed a tentative program and she indicated that the program will continue to have dual tracks (i.e., one research and one education). She noted that tables will be set-up at the luncheon to allow attendees to sit with different journal editors who have been invited to attend the meeting. There also will be a Y2K walk/run.
23. Roby Sawyer announced that the AICPA is looking for a tax fellow. The announcement is on the ATA webpage.
24. Dick commented on the history of the ATA since its founding in 1974 in New Orleans. He thanked the membership for the opportunity to serve the ATA as its President. He said that the future of the organization rests with its members and the future looks bright. He then introduced Bob Gardner, the ATA's President for 1999-2000.

25. Bob proposed his budget for the year 1999-2000. The budget was seconded and then approved. He noted that KPMG has continued to increase its support for the mid-year meeting and thanked them for their continued support. He also thanked Deloitte & Touche for agreeing to support the publication of the Teaching Monograph. He then thanked Dick for his help and Anne for her work to date on what looks like an outstanding mid-year meeting. He asked that those individuals who might be interested in working on the 2001 mid-year meeting contact him since that committee needs to meet in Orlando. He then presented his goals for the ATA in the coming year.
26. A motion was made, seconded, and then approved to adjourn the meeting at 11:32 AM

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING  
MIDYEAR MEETING  
FEBRUARY 25, 2000**

**Officers and Board of Trustees Members Present:** Susan Anderson, Anne Christensen, Ellen Cook, Jon Davis, Shirley Dennis-Escoffier, Bob Gardner, Jeff Gramlich, Mark Higgins, Doug Izard, Beth Kern, Roby Sawyer, Marty Wartick, and Dick Weber.

**Others Present:** Brian Greenstein, Fran Ayres, Craig Polhemus,

1. Bob Gardner called the meeting to order at 8:10 AM.
2. Mark handed out the minutes of August 15, 1999 Trustees Meeting and asked that the minutes be approved. Dick seconded the motion and the minutes were approved unanimously.
3. Mark then noted that the ATA service records are now part of a Microsoft Access database which makes it very easy to get a detailed service history of each member. This is especially useful for the nominations and awards committees
4. Ann discussed the mid-year meeting and noted that as of this morning we had 228 registrants and that 22% of those individuals purchased a T-shirt.
5. Jeff discussed the 2001 meeting in Phoenix, Arizona. He has been able to negotiate a rate of \$139.00 per night -- \$10 less than the target rate established at the August trustees meeting. The board suggested that the theme of the 2001 meeting should focus on e-commerce.
6. Dick Weber reported that the site for the 2002 will be New Orleans. However, if a favorable hotel rate cannot be negotiated, the back-up site is Las Vegas.
7. Shirley then presented a ranked list of primary and secondary cities that should be examined as possible locations for mid-year meetings after 2002. These cities were based on the 250 responses to the member survey conducted on the web during the Fall of 1998 (and presented by Yvonne Stewart at the February 1999 trustees meeting). Shirley noted that secondary cities should not be used unless there is a compelling reason. The list of primary and secondary cities is in the officers handbook. The ratings were standardized so that the top city achieved a rating of 100. The list is a culmination of the work done by the past Vice President's committee (which included Shirley, Dan Murphy and Dick Weber) and Yvonne Stewart. Shirley cautioned that the cities were not screened as to cost and that these cities represent the preferences of ATA members who have and have not attended prior year's meetings.

The committee also determined that we should attempt to follow an East, Central, West rotation. In addition, the location of the annual meeting should be a major factor in whether this rotation is strictly followed. The committee also proposed that the survey be redone at least every 5 years.

The primary cities proposed (with their rating) by location are:

**East**

Washington, D.C. (62)  
Atlanta, GA (62)  
Orlando, FL (54)  
Boston, MA (51)  
Tampa, FL (50)

**Central**

Phoenix, AZ (100)  
Las Vegas (61)  
Tucson (57)  
San Antonio (55)  
Denver, CO (55)  
New Orleans, LA (47)

**West**

San Diego, CA (80)  
San Francisco (58)  
Seattle (54)

8. Bob noted that KPMG wants to continue funding the ATA meeting and in fact is willing to increase the funding to \$20,000. Since the amount exceeds \$15,000, this will require approval by the executive committee of the AAA. Since KPMG's support has been ongoing and does not represent a new initiative, Craig did not think that securing the committee's support would be a problem. The AAA executive committee is scheduled to meet in March.
9. Fran presented the JATA report. She indicated that the Fall 2000 issue would be smaller than the Spring 2000 issue since the Spring issue ended the pipeline of papers submitted through Terry. The good news is that new manuscript submissions are up 50%. Related to publications Bob asked Susan and the publication committee to examine: Whether a paper that appears on the web is a publication?
10. Brian discussed the newsletter. He noted that there continues to be a long lag time between when he submits the Fall newsletter and it is received by the members. He said it is a function of many things including the printer, time of year mailed, getting the annual meeting pictures back etc. He suggested that since the information is readily available on the web, that we move to a fee based newsletter. That is, if members want a printed copy mailed to them their dues would be increased by a nominal amount. Dick made a motion that the publication committee should examine the issue of an additional fee and report their decision to Bob. Jon seconded the motion and it was approved.

11. Hughtene Burton presented the New Faculty Concerns Committee report. The committee is working on a mentor program to help faculty with teaching and getting their research published. She also indicated that new faculty are very apprehensive about putting their working papers on the web. A trustee indicated that they were aware of an instance where a new faculty member had their idea taken and subsequently published. Susan asked Hughtene to encourage new faculty to submit their dissertation abstracts to JATA.
12. Roby presented the Treasurer's report and indicated that for the year ending 8/31/99 we had a net cash inflow of \$3,400 and an ending cash balance of \$71,400. In addition, revenue and expenses for 1999-2000 are on track. Based on the last report from the AAA, we have 933 members.
13. Marty presented the webmasters report for Dennis Schmidt. She indicated that Dennis felt that the webpage is in great shape and that he has no issues or problems that need to be discussed. He also told Marty that if anybody had issues or concerns to please notify him.
14. Bob discussed the issue of moving the election of officers and trustees to the mid-year meeting. This would alleviate the problem of the Vice-President elect working on the mid-year meeting prior to being elected. After much discussion, it was decided to leave the elections at the annual meeting.
15. Craig discussed that the AAA member get a member campaign has not been very successful. He said that all of the electronic journals are up and running and that cross issue searching will be available soon. Approximately 15% of the members have selected the electronic option. The AAA is actively soliciting comments on how to improve this service.
16. The annual committee reported that submissions to this year's meeting were down but that this is consistent with decreases in other sections. Clint Stretch of Deloitte & Touche has been asked to be the luncheon speaker but he has not given the committee a definite commitment. Ann suggested that if Clint cannot be the speaker, that the committee contact George Plesko who has helped us secure speakers in the past.
17. The Arthur Andersen Innovations in Teaching committee did not submit a report. Bob will follow up with the committee chair.
18. Tax Manuscripts Committee, the Dissertation Award Committee, and The Awards committee all reported that there were no issues and that each committee is completing its charge on schedule.
19. Bob reported that Sally Jones, who is chair of the External Relations Committee, has become very frustrated in trying to establish a working relationship with the IRS.

20. Bob reported that Jack Kramer's Legal and Education Journal committee would be meeting in Orlando. The committee will be working on establishing policies and procedures for the journal(s). The committee is also studying the various issues involved with electronic referred journals. The committee hopes to have legal/education research session(s) at the Phoenix meeting.
21. Bob reported that membership committee is building a database of mailing address for two-year college faculty who teach tax and will mail them membership information. In addition, they will try to target tax faculty at four-year institutions who have an interest in legal/education research.
22. Bob reported that the Nominations committee is meeting in Orlando and that the committee will complete its charge on schedule.
23. Bob reported that the Regional Programs Committee is actively involved in the various regional programs and that he was not aware of any issues or problems.
24. The Research Resources and Methodology Committee was actively involved in organizing 2 sessions for the mid-year meeting. Anne noted that Mike Schadewald was very helpful to her in planning the program.
25. In discussing the Tax Policy Oversight Committee report, Bob stated that Jim Hamill, the committee chair, noted that the change in the AICPA's organizational structure has slowed the committees progress. In addition, Jim noted that in his final report he will present his views on the "workability" of a tax policy committee within the ATA. The trustees mentioned that one area in which the tax policy committee should be working is e-commerce. Bob will suggest this to Jim.
26. The Teaching and Resources Committee reported that it was involved in organizing a session (Tom Omer's Life of Riley) for the mid-year meeting and that it is working on a Teaching Consultants program. Bob will ask that they work with the New Faculty Concerns Committee which is trying to establish the mentoring program.
27. Bob reported that Janet Meade has informed him that over 50% of the sections of the Teaching Resources Monograph have been completed. Jeff raised a concern that since the publications committee has to review and approve the monograph, that those sections which are completed should be forward to the publications committee. Bob noted that we have received confirmation that the Deloitte & Touche Foundation will fund the publication of the monograph.

28. Ron Tidd, chair of the Technology Resources Committee, raised the issue of how his committee can best disseminate information on knowledge management. The trustees suggested that any information (e.g., citations to articles, short summaries) developed be disseminated through the ATA webpage rather than through the newsletter.
29. Bob discussed ATA involvement in the CPE sessions at the annual meeting. One of the problems we have had in the past is that individuals who might want to do a session wait until after the AAA deadline (approximately January 15). We need to better convey this deadline to our members and to encourage them to consider putting on a session.
30. The Graduate Tax Education Committee reported that they are trying to encourage faculty to post their syllabus on the web. In addition, they are waiting for the results from the AICPA's Tax Division survey of practitioners needs and expectations. Based on discussions with Ed Schnee, who is involved with the AICPA survey, as of January 18, 2000 the survey had still not been sent out. The committee is continuing to assess the impact the AICPA's vision statement will have on graduate tax education. In addition, the committee is aware that proposed changes to the CPA exam could adversely affect the amount of tax coverage on the exam. Finally there was concern among committee members about the AICPA's Core Competency Framework neglect toward tax. The document discusses GAAS, GAAP, and even OCBOA (Other Comprehensive Basis of Accounting) but does not mention the IRS or the Internal Revenue Code.
31. Dick mentioned that when the AICPA eliminated the tax division structure, it eliminated the Tax Education Committee. He noted that the technical committees are now referred to as task forces. Dick noted that the upcoming Tax Education meeting in June will probably be the last meeting devoted solely to tax. Bob suggested that we should wait until the new organizational structure has been in place before trying to develop stronger ties with the AICPA.
32. Bob made a motion to adjourn the meeting. It was seconded and the meeting was adjourned at 11:45 AM.

## **Minutes of the ATA Board of Trustees Meeting August 13, 2000**

**Officers and Board of Trustees Members Present:** Susan Anderson, Fran Ayres, Anne Christensen, Bryan Cloyd, Ellen Cook, Jon Davis, Shirley Dennis-Escoffier, Bob Gardner, Jeff Gramlich, Brian Greenstein, Mark Higgins, Doug Izard, Beth Kern, Ed Maydew, Ken Orbach, Roby Sawyer, Dennis Schmidt, Marty Wartick, and Dick Weber.

1. Bob Gardner called the meeting to order at 1:06 PM.
2. Mark handed out the minutes of February 23, 2000 Trustees Meeting. A motion was made to approve the minutes. The motion was seconded, and minutes were approved unanimously. Mark then distributed the operations manual to new officers and trustees and passed out updated sheets of the operations manual to continuing officers and trustees.
3. Fran presented the JATA report. She noted that submissions to the journal have increased but that the number of revised manuscripts has decreased. Fran noted that JATA is not part of ABI Inform and she is investigating why this is the case.
4. Fran as the chair of the Mid-year Meeting Planning Committee, which consists of last three Mid-Year Meeting Chairs, made a motion that the Board of Trustees approve Tampa/St. Petersburg as the site of the 2003 Mid-Year Meeting. The committee suggested that Washington, D.C. serve as the back-up site. The motion was seconded and approved unanimously by the Trustees.
5. Bill Kulsrud presented the Graduate Tax Education Committee report. He noted that there is a problem with posting graduate tax syllabi since they are linked back to the faculty members website and many of these sites are password protected either internally (i.e., by the university) or through an external system (i.e., WebCT, Blackboard). The creation of a database of graduate tax programs was postponed since the committee was informed that a commercial endeavor was underway to create a database. Bill noted that at this time, the AICPA Tax Division survey of practitioners needs and expectations has been sent and Ed Schnee is compiling the results. Finally, Bill noted that the committee was disappointed in the AICPA vision statement since the statement substantially undervalued the importance of the tax component of accounting. Instead of sending a letter, Bob, Dick and Shirley have informally conveyed our disappointment in the vision statement. Shirley indicated that the AICPA Best Practices Committee will examine this issue. Bob noted that Jane Rubin has been invited to the Business Meeting tomorrow and hopefully will address this issue.

6. Anne distributed a report on the 2000 Mid-year meeting in Orlando. She noted that the meeting reported income of \$14,575 before considering the cost of printing the JATA Conference issue. The meeting had 238 registrants which is the 4<sup>th</sup> largest turnout. [263 in New Orleans (1996), 246 in San Diego (1997), and 242 in San Francisco (1999)]. Based on the survey data, the participants were very pleased with the meeting. The session on Data Sources on the Internet was the highest rated session. Bob noted that KPMG Peat Marwick has agreed to fund the Mid-year Meeting for 3 more years at \$20,000 per year.
7. Jeff Gramlich, presented an update on the 2001 meeting in Phoenix, Arizona. The program is coming along nicely with the committee needing to finalize a few of the sessions. Jeff reminded everyone that assuming there are enough quality papers submitted there will be a session on education research and another on legal research. A discussion ensued concerning whether hard copies of the papers should be provided and, if so, should there be an additional charge. Bob proposed that there be one set registration fee and that we would charge an additional \$30 fee for "hard copies" of the JATA Conference papers to be mailed for those requesting them. In order to receive the hard copies the individual must register on-time. Since the papers for the education and legal sessions are a precursor to determining whether the ATA will have electronic journals in these areas and the paper chairs (Cherie O'Neil - Education and Brian Greenstein -Legal) are encouraging electronic submission it was proposed that for those individuals wanting a "hard copy" of these papers also pay \$30. However, a hard copy of these papers will not be made available until the meeting. Bob's motion was seconded and passed unanimously.
8. Beth discussed the 2002 meeting in New Orleans. The meeting will be held at the Wyndham on President's weekend (February 15-16, 2002) and the room rate is \$153 per night before taxes.
9. Jack Kramer discussed the report of the Legal and Education Journal Task Force. He presented a potential survey designed to determine the type of editorial policy that should be used if these new publications go forward. The Trustees had some questions concerning the survey and asked Jack's current committee and the new committee chaired by Cherie O'Neil to resolve these questions. If the issues can be resolved, the survey will be sent out in the next 30 days. If it is sent out, we will also acquire the AICPA's mailing list of members to solicit input from that constituency.
10. Sandy nominated the following new individuals as officers and trustees for 2000-2001: Anne Christensen as President-Elect; Beth Kern as Vice President-Elect; Ken Orbach as Secretary; Bryan Cloyd, Brian Greenstein, and Ed Maydew as Trustees.

11. Dave Stewart presented the report for the Annual Meeting Committee. He noted that paper submissions are down again this year and that his committee reviewed 32 papers. Susan Anderson noted that the number of dissertation abstracts that she is receiving for JATA has also decreased. Bob asked for volunteers to examine this issue. Mark, Susan, Marty, Dave, and Roby agreed to examine this issue. Marty agreed to chair this task force.
12. Roby presented the Treasurer's report and indicated that he estimates for the year ending 8/31/00 we will have a net cash inflow of approximately \$5,100 and an ending cash balance of approximately \$76,600. Bob noted that we need to monitor the number of ATA members so that we continue to have two representatives on the AAA council.
13. Bob indicated that the Teaching Monograph is completed and is in the Sarasota queue for printing.
14. Susan presented the Publications Committee report. She mentioned that the AAA is looking at centralizing the journal submission process through Sarasota. The reason for the change is some papers are getting lost in the editor transition process. Sandy will convey that the publication committee and the ATA trustees are opposed to this idea.
15. Brian noted that the Summer newsletter is on the web and a hard copy of it will be mailed shortly. He noted that Ron Tidd will be taking over as the Newsletter editor beginning with the Fall newsletter.
16. Bob presented the report for the Awards Committee chaired by Allen Ford. He noted that the committee believes that the requirement for the service award that a person must have chaired an ATA committee be changed. The committee believes that this requirement is unduly restrictive and that the role of editor, associate editor or serving on the editorial board of JATA is comparable to chairing an ATA committee. The trustees suggested that the 2000-2001 Committee examine this change and encouraged the committee to make the service requirements more generic and bring it back to the Trustees at the 2001 Mid-year meeting in Phoenix.

17. Bob then discussed an assortment of items:
  - He noted that we should change the ATA website to note the Sommerfield Award is provided through the generosity of Ernst & Young and we should also mention the amount of the award.
  - He said that there is a need to revisit our strategic plan. After discussion, Bob and Shirley agreed to appoint a committee to examine the strategic plan.
  - He encouraged people to get involved in AAA committees so that the ATA has a strategic presence in the AAA. He asked whether we should keep track of AAA service on our ATA database. After much discussion, Dick Weber said he would examine this question and report to the Trustees at the February meeting.
  - He noted that we need to continue to strengthen our ties with the AICPA especially in light of the AICPA's new vision statement.
  - He encouraged the trustees to become involved in the faculty mentoring program created by the New Faculty Concerns committee.
  - Bob discussed Jim Hamill's report and recommendation from the Policy Oversight Committee. Bob questioned whether some of the committees work could be published in the electronic legal journal assuming it goes forward. Dick discussed the historical reasons that these policy statements have not been published in the past. It was suggested that this issue be discussed again at the next meeting.
18. Shirley discussed the ATA budget for 2000/2001. The budget is very similar to the previous year except for two small changes. The first is that the revenue (contribution from Deloitte & Touche) and expense for the monograph is not included since it was expected that this would be completed prior to the 2000/2001 year. Second, the budget reflects an increase in KPMG's contribution for the Mid-year meeting from \$17,000 to \$20,000 and the additional expenses of holding the midyear meeting.
19. Bob made a motion to adjourn the meeting. It was seconded and the meeting was adjourned at 4:22PM.

## **ATA Business Meeting August 14, 2000**

1. President Bob Gardner called the meeting to order at 10:23 a.m.
2. Mark Higgins presented the minutes of the August 16, 1999 business meeting for approval. The minutes were approved.
3. Roby presented the Treasurer's report and noted that he expected we will have a net surplus for the year of \$5,100 and an ending cash balance of \$76,600.
4. Bob noted that KPMG has agreed to continue funding the ATA Mid-Year meeting for an additional 3-years and will increase their contribution to \$20,000 per year.
5. Susan presented the JATA report for Fran. She noted that submissions to the journal have increased but that the number of revised manuscripts has decreased. She reminded everyone the deadline for submitting papers to the JATA Conference is October 1. In addition, there will be a request for names for a JATA editor-elect and that her term as Associate Editor for book reviews and dissertation abstracts will also expire. She encouraged people to submit their dissertation abstracts. She mentioned that the AAA is looking at centralizing the journal submission process through Sarasota. The reason for the change is some papers are getting lost in the editor transition process. The ATA trustees voted yesterday to oppose this idea.
6. Caroline Strobel presented the report for the Accreditation and Curriculum Committee. The committee worked on what topics should be included in a 3 credit and 6 credit tax sequence along with other accreditation issues.
7. Dave Stewart, Chair of the Annual Meeting Program Committee, presented his report. He explained that there had been a decrease in the number of tax submissions this year, from 40 to 32. The ATA will have five paper sessions and one panel session (the Arthur Andersen Teaching Award session).
8. Bob presented the committee report for the Arthur Andersen Teaching Innovation Award and the ATA/PricewaterhouseCoopers Doctoral Dissertation Award. He said the winners will be announced at the luncheon and encouraged everyone to attend and congratulate the winners.
9. Diane Riordan of the Tax Manuscript Award Committee thanked her committee and again encouraged everyone to attend the luncheon.
10. Allen Ford of the Awards Committee announced that the ATA will present both the Sommerfeld Award and the Service Award at today's luncheon, so

please attend. He encouraged everyone to submit nominations for these awards.

11. Hughleen Burton presented the report of the Concerns of New Faculty Committee. During the year, the committee sent letters to everyone who graduated within the last three years and encouraged them to join the ATA. The third annual new faculty breakfast at the Mid-Year meeting was successful. The committee also is starting a faculty mentor program and she encouraged people to serve as mentors.
12. Sally Jones presented the report of the External Relations Committee. Sally discussed the frustration in developing working relationships with the IRS, AICPA, and the Tax Executive Institute.
13. Bill Kulsrud presented the Graduate Tax Education Committee report. He noted that there is a problem with posting graduate tax syllabi since they are linked back to the faculty members' websites, and many of these sites are password protected either internally (i.e., by the university) or through an external system (e.g., WebCT, Blackboard). The creation of a database of graduate tax programs was postponed since the committee was informed that a commercial endeavor was underway to create a database. Bill noted that at this time, the AICPA Tax Division survey of practitioners' needs and expectations has been sent and Ed Schnee is compiling the results. Finally, Bill noted that the committee was disappointed in the AICPA vision statement since the statement substantially undervalued the importance of the tax component of accounting. Bob then noted that people are working behind the scenes and that the Trustees are staying on top of this issue.
14. Cassie Bradley presented the report for the Membership Committee. She said the committee sent letters to individuals in the Rhile Faculty Directory (2-year Schools) and encouraged them to join the ATA. The committee also sent information to Ph.D. coordinators and informed the chairs at schools about using the ATA website for job postings.
15. Anne distributed a report on the 2001 Mid-year meeting in Orlando. The meeting had 238 registrants, which is the fourth largest turnout. She thanked Dennis Schmidt, Mike Schadewald, George Plesko, and Marty Escoffier for their help. Based on the survey data, the participants were very pleased with the meeting. She encouraged people to get involved in the meetings and thanked KPMG for their continued support.
16. Jack Kramer presented the report for the Legal and Education Journal Committee. The committee developed a survey to solicit input on the editorial policy (ies) for the journals. Hopefully, the survey will be online in September. He mentioned that the 2001 Mid-Year meeting has slots for both legal and education research.

17. Bob presented the report of the Regional Program Committee. He mentioned that many of the regions had two or more paper sessions and/or panels.
18. Bob presented the report for the Research Resources and Methodologies Committee. He noted that the committee was instrumental in developing a session at the 2000 Mid-Year meeting.
19. Ken Orbach presented the report of the Tax Policy Committee. He mentioned that Jim Hamill had expressed frustration in getting tax policy positions out.
20. Bob presented the report for the Teaching Resources Committee. The committee expects that the ATA website will become a depository for different teaching techniques.
21. Amy Dunbar presented for the Teaching Resources Monograph Committee. The title of the monograph is "Methods, Topics and Issues in Tax Education: A Year 2000 Perspective". She indicated that the monograph should be available before the 2001 Mid-Year meeting. She said the ATA owes a debt of gratitude to Jan Meade for her tireless work in completing the monograph.
22. Ron Tidd reported on behalf of the Computer Resources Committee. Ron thanked his committee and reported that the committee was involved in putting on a session at the Mid-Year meeting.
23. Jeff Gramlich, Vice President, reported that the seventh annual JATA Conference and ATA Mid-Year meeting are planned for February 16th and 17th, 2001, in Phoenix, AZ. The theme of the meeting is E-Commerce and KPMG will present a CPE session on E-commerce Friday morning before the meeting. He again mentioned that there will be legal and education research sessions. Education papers should be sent to Cherie O'Neil by October 1, 2000 and legal research papers should be sent to Brian Greenstein by November 1, 2000. He encouraged members to check the ATA home page for details as they become available, and further encouraged members to make early reservations at the hotel. Reservations must be made by January 14, 2001.
24. Beth discussed the 2002 meeting in New Orleans. The meeting will be held at the Wyndham on President's weekend (February 15-16, 2002) and the room rate is \$153 per night before taxes. Bob noted that the 2003 meeting will be in Tampa/St. Petersburg, contingent on finding a hotel at an appropriate price. The back-up city is Washington, D.C.
25. Bob then thanked the membership for the opportunity to serve the ATA as its President. He then thanked the many people who help make the ATA what it is, and in particular he thanked Jack Kramer for his committee's

work on whether to establish a Legal Research Journal and an Education Journal. He thanked Doug Izard and KPMG for their support of the ATA. He noted that the section is financially sound, but we need to continue working to maintain our level of membership. He noted that we need to be aware of the changing dynamics in accounting and encouraged people to examine the recent book by Albrecht and Stack.

26. Sally Jones presented the report of the Nominations Committee. The slate of officers was presented, with Anne Christensen, Beth Kern, Ken Orbach, and Roby Sawyers nominated for roles as President-Elect, Vice President-Elect, Secretary, and Treasurer, respectively. Bryan Cloyd, Brian Greenstein and Ed Maydew, were nominated for two-year terms as Trustees. In addition, Ken Klassen and Richard Sansing were nominated to the Publications Committee and Ron Tidd was nominated as the editor of the Newsletter. Bob made a motion to accept the slate, the motion was seconded and approved.
27. Bob then introduced Shirley as our new President, and she proposed her budget for the year 2000-2001. The budget was seconded and then approved. She noted that the ATA needs to reach out to our current members and attract new members. She encouraged people to submit papers for the legal and education sessions of the 2001 Mid-Year meeting. She encouraged people to become more involved with committees in other organizations (e.g., AAA, AICPA). Shirley noted that the External Relations committee will focus on both other academic organizations and practitioner organizations. She encouraged individuals who still want to serve on committees to please contact her. Everyone who expressed an interest in serving on a committee has been assigned to one. There will be a new column in the newsletter entitled: "Frequently Asked Questions (FAQs)" with the questions grouped by topic. For example, the first topic will focus on FAQs that concern the Mid-Year meeting. Shirley then introduced Jane Rubin.
28. Jane spoke on a variety of topics. She noted that the AICPA is very aware that the ATA and other tax organizations are concerned with the AICPA vision statement and the statement's apparent lack of emphasis on the importance of the tax component of accounting. However, she did mention there are tax academics on many of the AICPA committees. She encouraged that we continue our dialog with the AICPA.
29. Shirley made a motion to adjourn; it was seconded, and then approved. The meeting adjourned at 11:40 AM.

Minutes of the ATA Board of Trustees Meeting  
Midyear Meeting  
Phoenix, Arizona

February 16, 2001

Officers and Board of Trustees Members Present: Fran Ayers, Anne Christensen, Bryan Cloyd, Ellen Cook, Shirley Dennis, Jeff Gramlich, Bob Gardner, Brian Greenstein, Doug Izard, Beth Kern, Ken Orbach, Roby Sawyers, Ron Tidd, Marty Wartick, Dick Weber. Other Members Present: Cherie O'Neil, Tim Rupert.

1. President Shirley Dennis called the meeting to order at 7:55 am.
2. Minutes of 8/13/2000 were approved, subject to one minor condition.
3. Roby presented his ATA Cash Flow Report, which was handed out to the Board. Doug said that KPMG is going to contribute an additional \$5000 and thus the \$12,000 shown on the report as received from KPMG on 8/31/00 is increased to \$17,000. Deloitte & Touche will contribute \$17,000 for teaching monographs. ATA membership has remained fairly constant.
4. Jeff reported the following about attendance at the midyear meeting:
  - 202 pre-registered  
12 student registrants  
25 other  
239 total
  - At this time a year ago 220 were pre-registered.
  - Query whether President's weekend affects attendance?
  - There was no announcement of the meeting in the newsletter.
  - We have more speakers and audio visual costs than we previously had.
  - We did not charge a fee for the JATA Conference, which will have a bottom-line effect. We may want to replace this lost money, perhaps by increasing the registration fee.
  - Essentially two costs –
    - meals & refreshments (variable)
    - other (more or less fixed) costs, generally driven by the number of sessions.
  - Jeff suggested the Vice President-elect should take on the food and beverage, hotel, and registration chores. The Vice President will deal with the program and be in overall charge.
  - Dick suggested that the Vice President delegate more responsibility to the midyear committee, in lieu of assigning the task to the Vice President–elect.
  - Dick MOVED that the Vice President – elect and Immediate Past Vice President be on the midyear committee so that

there would be an institutional memory. The motion was APPROVED.

- We currently apply (on a one-time basis) \$20 of the midyear registration fee of nonmembers toward ATA membership in order to attract new members. The fee may apply toward AAA memberships. Should we further discount student fees? The Board DECIDED to throw this matter back to the New Faculty Committee.
5. Fran proposed that we adopt the AAA policy that a person can only be on the program once at a meeting. We have one case at this meeting in which someone is presenting at three different sessions. This posed scheduling problems and seems to limit opportunities for others. The Board DECIDED that a person may present only one paper. This rule should be in the operations manual and included in calls for papers. Selectors should coordinate in order to enforce this rule.
- The Board APPROVED Fran's proposal to dispense with hard copies of papers for the JATA conference. Only a few requests for hard copies were received this year.
  - Fran presented her editor's report. Some authors are not revising papers that reviewers have recommended for revision.
  - Fran said that only four tax Ph.D. students were at the latest consortium.
6. Shirley and Anne questioned whether we should continue the midyear Board meeting on Friday mornings if we continue to have a CPE session also on Friday mornings. We possibly could move the meeting to Thursday evening, Saturday evening, or Sunday morning (or other possible times) in future years. The Board did not decide the issue. Shirley DIRECTED the Board to continue thinking about this matter.
7. The new faculty research session was cancelled this year due to insufficient submissions. It was thought the Board mandated this session (which may or may not be the case). Tim proposed that we leave it up to the President, Vice President, and program committee to decide on a year-by-year basis whether this session should be run. If it is run in the future, we need to look at alternative means of publicizing it. Tim has worked on enhancing the new faculty breakfast on Saturday mornings; so perhaps we should focus on continuing to enhance the breakfast and discontinue the dedicated new faculty research session.
- Possible reasons for the fewer submissions:
    - Decrease in new tax faculty.
    - Authors opt for other outlets.

- We currently define new faculty as those out for two years; perhaps we should expand the definition.
  - Dick suggested that we let the President and Vice President do their jobs without micromanaging by the Board.
8. The Board mandated the legal and education research sessions this year as a test of the level of interest in the legal and education research areas. Cherie and Brian asked whether we should leave it up to the President and Vice President (working with the program committee) to determine when and if these sessions are continued in future years. The President has the power to mandate sessions through committee charges and also has veto power.
  9. With respect to points 7 and 8, above, Dick MOVED that the Board strongly encourages the new faculty research sessions and the legal and education research sessions. The President and Vice President make the actual operating decisions of the sessions. The motion was seconded and APPROVED.
  10. Meeting Site Survey for 2003. The Board had previously decided that the midyear meeting site survey should be administered approximately every five years. Since the first one was administered in 1998, the next one is scheduled for 2003. Shirley and Anne seek Board approval to authorize Anne and Shirley, plus anyone else appointed by the then President, to develop a list of potential sites and develop a questionnaire to be brought before the Board in 2003 for its approval before the questionnaire goes out to the membership. The survey should be administered again five years after that (2008) unless the Board determines that one needs to be done sooner. The reason for Board approval of this now is so that it is not forgotten between now and then and to establish a process for Board review of the survey before it is conducted. A MOTION was made to adopt this proposal, and the Board APPROVED it.
  11. Proposal to allow proxy votes. Ellen reports one of the members of the Publications Committee will be unable to attend the midyear meeting because his wife is expecting a baby. The member would like to send someone else to vote in his place. The By-laws and Publications Handbook have no information on voting procedures, proxy votes, etc. The Board CONCLUDED that it does not allow proxies to vote on committee matters.
  12. Proposal to put midyear and final committee reports on the web page under each committee (Anne and Shirley). Discussion: It would be very helpful to post midyear and final committee reports on the web page, not only for members who want to know what the committees are doing, but for future committee chairs and members. When committee chairs send copies of midyear and final committee reports to the officers and trustees, they should discuss with the President if there is something they feel is

sensitive in the report that they do not wish publicized on the website. The committee chair will send the report (modified if necessary based on the discussion with the President) to the webmaster to be posted on the website under that committee. The Board APPROVED this proposal.

13. Disseminating minutes. Shirley proposed that minutes be sent (via email) to all officers, trustees, and other relevant attendees (per Secretary) within a month after the meeting, providing them an opportunity to review and make any necessary corrections. Minutes should then be placed on the web page at that time; this will give anyone else the opportunity to review them before they are officially approved at the next meeting. The Board APPROVED this proposal.
14. Updating Operations Manual. Shirley DIRECTED that each officer review his/her description in the officers' manual, all trustees should review descriptions for trustees, and committee chairs should review their descriptions and charges. Updates and corrections should be sent to Ken, with copies to Anne and Shirley. If anyone else sees anything that needs to be corrected or has any suggestions, notify Ken, Anne, and Shirley.
15. Shirley DIRECTED that all mass email requests be sent to the President who will then forward them to Beverly Harrelson. Although any officer can request that an email be sent, it would be good policy to have all of them go through the President who would forward them to the AAA. We have tried to minimize the number of separate emails that our members receive – particularly when it comes to reminders. The President can use discretion in choosing which ones to combine vs. which ones to send separately. Also, before the AAA sends out the email messages, it usually confirms with the President that the message can actually go out. Marty will draft something for FAQ and the procedures manual.
16. FAQs for newsletters. The first Frequently Asked Question (FAQ) column appeared in the Fall newsletter. However, no new questions have been submitted. So, Shirley requested all officers and trustees to think about some possible FAQs for submissions to the newsletter editor, Ron.
17. The ATA/PWC Dissertation Award Committee (Gary McGill) requests a change of the committee charge. Old wording: "Select the winner and notify the ATA President and the Dean and Department Chair at the winner's institution." New wording recommended by the committee: "Select the winner and notify the winner, the ATA President and the Dean and Department Chair at the winner's institution. All other applicants should be informed that they were not selected to receive the award." Reason for the change: The award winner has typically been notified in advance (to ensure attendance), but the other applicants don't know (or at least are not sure) until the luncheon that they have not won. The Board APPROVED the request.

18. From the Accreditation and Curriculum Issues Committee. Jack Kramer reports that one of the committee charges was to collect syllabi from various tax faculty members. He currently has over 200 syllabi on the University of Florida School of Accounting website with plans for a link to be posted to it from the ATA website (<http://bear.cba.ful.edu/kramerj/atasyllabi.html>). Members are invited to submit their course syllabi to [jkramer@notes.cba.ufl.edu](mailto:jkramer@notes.cba.ufl.edu). Jack raised several questions in his report for the Board to address. Following each question is the response from the ATA webmaster, Dennis Schmidt:
- A. Should we add to this information next year? Has the project served its usefulness?  
*Webmaster's response: The syllabi exchange should be a permanent ATA-sponsored database that is updated continually. New syllabi received should be added immediately to the database, while syllabi older than two or three years should be purged.*
- B. Should we accept new submissions from faculty members who provide a new syllabus that updates a prior-year syllabus?  
*Webmaster's response: Contributors should be allowed (and encouraged) to replace older syllabi with new syllabi.*
- C. Should the website be maintained at the University of Florida? Should the website be maintained by the ATA webmaster? What are your thoughts about the future for this website?  
*Webmaster response: Many educators update their syllabi on a regular basis. If the ATA webmaster maintains the database, he/she would have a nontrivial amount of work to do each year. On the other hand, centralizing the maintenance of the database has its merits from a control perspective. I see the syllabi exchange database as being a very valuable resource to ATA members, and it should be a seamless part of the ATA website (although it does not necessarily have to reside on the same server as the ATA website). A joint effort between the ATA webmaster and the ATA committee in charge of the course syllabi project would spread the work load around.*
- D. We actually gathered syllabi from faculty. Would it be better for future undertakings to just have the links to the faculty member's home page and provide a mechanism for regularly verifying that all of the links were still correct?  
*Webmaster's response: I strongly recommend AGAINST this idea. I tried for three years to keep rack of course webpages, but I gave up because (1) the URLs change so frequently and without notice, and (2) the content sometimes disappears or changes significantly, even if the URL stays the same. Whoever maintains the database would have control over the URLs and content, and these major problems would be avoided.*

Dick suggested that the committee should maintain the database, and that we should advertise this feature. Ron suggested that we keep usage information.

19. From the Legal and Education Research Committee. Cherie O'Neil is looking to the Board for guidance on the proposed legal journal survey and where we go from here. Background: In August 1999, Amy Dunbar, chair of the Publications Committee, reported the survey results regarding interest in a legal or education journal. The results indicated that of the 31% (227/725 = 31%) who responded, 74% were in favor of establishing a legal journal and 72% an education journal. However, the issue of how the nonrespondents should be viewed left the committee undecided whether to recommend that the ATA publish these journals. Former President Bob Gardner decided to appoint a committee that explored the issue further. The Legal & Education Journal Exploration task force was chaired by Jack Kramer; included as task force members were Cherie O'Neil and Brian Greenstein who are Chair and Vice Chair of the current Legal and Education Research Committee. In August 2000 Jack presented a potential survey designed to determine the type of editorial policy that should be adopted if these new publications were to go forward. The Board had some questions concerning the survey and asked Jack's task force and the new Legal and Education Research Committee to resolve these questions. Jack made some revisions to the beginning of the survey. The survey was then forwarded to the current Legal and Education Research Committee. The February 2001 report of that committee indicates that the majority of the committee members are in favor of the survey, but several procedural issues were raised, specifically:
  - a. Why does the proposed survey pertain only to a legal and not to an education journal?
  - b. Is this survey really needed? Does it duplicate the information gathered in the 1999 survey conducted by the publications committee which found heavy support for both journals.
  - c. How should the survey be conducted--electronically, via email or via web page, or by traditional mail?
  - d. Should there be two journals, one for education and one for research, or should there be one combined journal?
  - e. The method of delivery of the proposed journal(s) did not appear to be resolved. Should the journals be available only in electronic format? If published in traditional paper format, how many issues should there be per year?
  - f. The name of the proposed journal(s) had not been resolved. Should the journals include the term "American Taxation Association" in the title?
  - g. Specific comment regarding the proposed survey: use of boxes to illustrate the "alternative editorial policy" is confusing.

Copies of Jack's email responses to these questions were distributed to all Board members. Guidance and resolution were sought from the Board on these issues. Discussion of these matters ensued.

- Shirley: The legal journal should be kept as broad as possible.
- Bob: There will be no overlap with JATA since legal research manuscripts have not been accepted for publication by JATA.
- Dick: There is a small potential overlap, and we must be careful not to encroach on JATA turf.
- There was a good deal of discussion about a second survey to determine legal journal feasibility. The CONSENSUS of the Board was that a new survey would not add anything new at this time. However, the editor should develop an editorial policy, which may be commented on by the readership.
- Cherie spoke about the differences between current practitioner journals and what she perceives the types of manuscripts that our legal journal would accept.
- Bryan suggested that we survey today's (2/16/01) participants instead of sending out the survey to all ATA members, and the Board APPROVED.
- Shirley: The journal(s) will be electronic.
- Beth: We should have two separate journals (legal and education). Dick stated that it may be administratively easier (vis-à-vis the AAA bureaucracy) to have one journal.
- Brian suggested that a manuscript should be posted immediately upon acceptance; it may be "bundled" later for citation purposes.
- The Board DIRECTED the Publication Committee (with the assistance of the Legal and Education Research Committee) to make decisions about the number of journals, their titles, and editors consistent with the Board's discussion.

20. Awards Committee Proposal: Allow people serving on the awards committee to be eligible for the Sommerfeld or service award under the following conditions: (1) they cannot self-nominate and (2) they must withdraw from all discussions for the award for which they are under consideration. Discussion: Committee members serve a three-year term. Without this proposed change, anyone serving on the awards committee would not be eligible for an award for that three-year term. We have had some people decline to serve on this committee because they were not willing to disqualify themselves from award eligibility for three years. The people who are likely to be considered for these awards are the type of people we would want for committee members. Much additional

discussion ensued: Who should serve? How many appointments should one President have? Currently, the President-elect appoints two committee members. MOTION: The President-elect shall appoint two members to the Awards Committee with the advice of the Awards Committee Chair. The motion was APPROVED. Notice that the approved motion merely adds “with the advice of the Awards Committee Chair” to prior practice.

21. At our last Board meeting, the question was raised as to whether we should keep track of AAA service on our ATA database. The Secretary will contact the AAA about this matter.
22. Roby spoke about ATA members serving on AICPA TRPs and task forces. MOTION: The chair of the Tax Policy Research Oversight Committee and President should recommend ATA members to serve on AICPA TRPs and task forces. The motion was APPROVED.
23. The meeting was adjourned at 11:20 am.

**Minutes of the  
ATA Board of Trustees Meeting  
Atlanta, GA  
Sunday, August 12, 2001**

Officers and Board of Trustees Members present:

Fran Ayres  
Anne Christensen  
Bryan Cloyd  
Ellen Cook  
Shirley Dennis-Escoffier  
Bob Gardner  
Jeff Gramlich  
Brian Greenstein  
Doug IZard  
Beth Kern  
Ed Maydew  
Ken Orbach  
Roby Sawyers  
Marty Wartick  
Dick Weber

Other members present:

Barry Broden  
Hughlene Burton  
Amy Dunbar  
Gary McGill  
John McWilliam  
Cherie O'Neil  
Dave Stewart  
Steve Thompson

1. President Shirley Dennis called the meeting to order at 1:05 p.m.
2. Minutes of the February 1, 2001, Board meeting were APPROVED without dissent.
3. Barry Broden presented his Graduate Tax Education Committee Report, which is on the web page.
  - We should be pro-active to induce students into tax.
  - We should link to schools that have tax programs.
  - Tax courses should be on our website.
  - We should support the AIPCA's initiative to increase accounting majors. Shirley DIRECTED that Roby's Faculty Internship, Sabbaticals, and External Relations Committee has primary jurisdiction for outside contacts; Broden's committee otherwise has jurisdiction with respect to this matter.
4. Roby – Treasurer's Report
  - Dues seem to be trending upward.
  - We have slightly under 1000 full-time members.
  - Receipts from journal subscriptions are down a bit.
  - Newsletter receipts do not cover costs: only 170 members want hard copy.
  - MOTION: To discontinue the hard copy of the newsletter. Offer a \$5 credit for those members who have already paid for the hard copy. Members who do not accept the \$5 credit will receive a copy of a downloaded PDF file. At the midyear meeting Brian will report how this is working, at which time a final decision will be made. The Board APPROVED the motion.
5. Fran – JATA
  - We tried to get more people outside of ATA interested in JATA.
  - Fewer manuscripts may be in the pipeline in the future given that we have fewer assistant professors and more senior people are not submitting.
  - Jeff: JATA is now on PROQUEST from 1992.
  - JATA is on ABI Inform top 1000 journals
  - JATA is not on Social Science Citation Index. The AAA staff is working to remedy this.
6. Brian – Legal Journal
  - Survey results at midyear meeting on whether to have a legal journal: 47 yes, 2 no, in favor of a legal journal

- The survey also revealed the following member preferences for the legal journal:
    - More academic citations than in professional journals
    - More policy issues than other journals.
  - Brian estimates the cost of the legal journal to be \$2500 per year.
  - We need ATA Board approval for the legal journal and then AAA Publications Committee approval
7. Ellen – Publications Committee
- The committee has not made a recommendation on fees.
  - Recommendations:
    - John Robinson, JATA Editor-Elect
    - David Hulse, JATA Book Editor
    - Kathleen Sinning, JATA Advertising Editor
    - Gene Seago, Editor of legal research journal
  - The committee fully supports the education journal.
8. Nominations Committee – Dick formally presented his slate to the Board; his report is on the ATA website.
9. Shirley reported that Jack Kramer's Accreditation Committee again will solicit syllabi in Spring 2002.
10. Shirley reported that a new member would like a membership certificate. Dick MOVED that we provide an ATA membership certificate to those members who desire one. The motion was APPROVED.
11. Jeff – Midyear Meeting
- Regular registration fees were down 10% in 2001 from 2000.
  - No specific charge was made in 2001 for the JATA conference. We learned that the JATA conference subsidizes the rest of the meeting.
  - Registration fee should cover meals/beverages.
12. Beth – 2002 meeting in New Orleans
- The meeting will be held at the Wyndham New Orleans.
  - The Board considered the \$150 registration fee very reasonable.
13. Amy – 2003 meeting in St. Petersburg
- The city is not a tourist area.
  - We are looking at \$149/night at the Hilton.
  - The hotel is great for high-tech presentations.

- Good air fares are available to the city.
14. Anne – 2004 Site
- Denver is recommended, with San Diego as the backup. So MOVED and APPROVED.
  - Shirley suggested that we need to get the site information process moved along prior to the time the VP-elect is named; Amy remarked that the VP-elect should have the benefit of former VP-elects' experiences.
  - Shirley DIRECTED that the process be accelerated.
15. Steve – Website
- Steve is the new webmaster
  - Steve suggests ATA get its own domain name and site on a commercial web-hosting server. MOTION to approve Steve's efforts.
  - Shirley moved to amend the motion: Committee reports should be archived.
  - Ellen for the Publication Committee moved to further amend the motion so that the term "Webmaster" replaces the term "Page Master" and the term "website" replaces the term "home page" in the ATA Operations Manual and Publications Handbook. MOTION, AS AMENDED, APPROVED.
16. Cherie – Legal & Education Research Committee
- We should ensure that ATA continues to promote a high level of tax education.
  - We perhaps should ask the BIG 5 to subsidize (part of) the cost of the education on-line journal.
  - Query whether too many committees have jurisdiction on tax education research.
17. Ellen:
- Legal journal policy – Her committee waited until the new editor (Gene Seago) was on board.
  - Education – new Publications Committee will establish policy.
  - MOTION: Board of Trustees intends to publish a legal journal. APPROVED UNANIMOUSLY. The Publications Committee is urged to move forward on developing the education journal.
18. Should we charge for the legal journal. Opinions varied:
- No fee

- Cover costs – perhaps free the first year
- Cover part of the costs
- Advertising fee
- No decision was made.

19. Shirley reported that the ATA teaching monograph is being printed. D & T was thanked.

20. Anne presented her budget.

21. The meeting was adjourned at 4:00 p.m.

## **ATA Business Meeting August 13, 2001**

1. President Shirley Dennis-Escoffier called the meeting to order at 10:25 a.m.
2. Shirley Dennis-Escoffier presented the minutes of the August 14, 2000 business meeting for approval. The minutes were approved.
3. Roby Sawyers presented the Treasurer's report. It was noted that the registration fees for the midyear meeting will not even cover the food and beverage costs, so he encouraged the members to take advantage of this opportunity. Roby projected approximately a \$1,000 loss for the year, but reminded the members that there was still a healthy cash balance.
4. Anne Christensen presented the 2001-02 proposed budget. The board approved funds to be used to obtain a permanent website on a commercial web-hosting server. The proposed budget was voted on and approved by the membership.
5. Fran Ayres made the JATA report. She noted that the submissions for JATA were down, but that the submissions for the JATA conference were up. John Robinson, Editor-Elect, made a call for papers for the 2003 JATA conference.
6. Jack Kramer presented the report for the Accreditation & Curriculum Issues Committee. Jack reported that the committee had collected 220 syllabi for different tax courses and that they could be reviewed on the ATA web page. To encourage submissions, three prizes were given out. Jack solicited submissions of syllabi for the next year.
7. Terry Crain presented the report for the Annual Meeting Program Committee. Thirty-six papers were received and reviewed which resulted in five research sessions and one panel session.
8. Mark Higgins presented the report of the ATA/Arthur Andersen Teaching Innovation Award Committee. Seven submissions were received and three were selected. These submissions were to be presented in a Wednesday session and the winner was to be honored at the business lunch.
9. Bryan Cloyd presented the report of the ATA/PricewaterhouseCoopers Doctoral Dissertation Award Committee. The committee received four submissions and the award was presented at the business luncheon. Bryan asked the ATA membership to make sure their Doctoral students were aware of the February 28, 2002 submission deadline.

10. Robert Ricketts presented the report of the ATA Tax Manuscript Award Committee. Robert reported that they had received some very good papers this year and that the award would be made at the business luncheon. Members were encouraged to submit outstanding nominations for next year.
11. G. Fred Streuling presented the report of the Awards Committee. The recipients of these awards were named at the business luncheon.
12. Caroline Strobel presented the report of the Best Practices Committee. Caroline reported that there would be a session at the 2002 midyear meeting on best practices of the AICPA which have been integrated into tax. Also, there is a column in *The Tax Adviser* on the same topic.
13. Timothy Rupert made the report of the Concerns of New Tax Faculty Committee. Robert Halperin was the speaker at the New Faculty breakfast at the 2001 midyear meeting. Tim encouraged more of the ATA membership to sign up for the mentoring program to assist new faculty as they begin their academic careers.
14. Silvia Madeo presented the report of the External Relations Committee. Silvia recommended (as Sally Jones did the previous year) that this committee could be better served with a different charge. Anne Christensen has changed the charge for the new year to be a faculty internship clearing house.
15. Barry Broden made the report of the Graduate Tax Education Committee. The committee was concerned with the decline in graduate tax enrollments. The AICPA has appropriated \$25 million to make high school students more aware of accounting careers. In the brochure being used for this program, the committee felt that tax was not well represented. The committee further recommended that: (a) the ATA should liaison with the AICPA to more fairly represent tax in their promotions, (b) the ATA website should have a tax careers link, and (c) the ATA website should have a direct link to graduate tax programs.
16. Cherie O'Neil presented the report of the Legal and Education Research Committee. Cherie requested that members submit manuscripts to the education section for the 2002 midyear meeting. She also reported that they were working on the on-line education journal for next year.
17. Cassie Bradley made the report of the Membership Committee. The committee focused on three main goals for the year: (a) identifying databases to help increase ATA membership, (b) distributing materials at the various regional meetings, and (c) giving a price break to nonmembers that attended the 2001 midyear meeting.

18. Jeff Gramlich made the report for the 2001 Midyear Meeting Program Committee. Jeff thanked everyone for their help and encouraged the members to provide whatever assistance that they could to Beth Kern for the 2002 midyear meeting.
19. Ellen Cook presented the report of the Publications Committee. Ellen announced that John Robinson was the JATA Editor-Elect; Eugene Seago, Editor of legal research journal; David Hulse, JATA book editor; Kathleen Sinning, JATA advertising editor; and Steve Thompson, new Webmaster.
20. Shirley Dennis-Escoffier made the report for the Regional Meetings Committee. She thanked them for all of their work and referenced the membership to their report that is contained in the ATA website.
21. Robert Halperin made the report of the Research Resources and Methodologies Committee. Bob reported that the research session on legal research at the 2001 midyear meeting was successful. The call for papers for the New Faculty Research session came out three days after the submission deadline. Bob encouraged everyone to visit the website for submission deadlines so that there wouldn't be a recurrence of this problem.
22. Tony Curatola presented the report of the Tax Policy Research Oversight Committee. Tony reported that four projects were completed during the year. One was submitted to the IRS and another to the House Ways & Means Committee.
23. Hughlene Burton made the report for the Teaching Resources Committee. Hughlene reported on the success of the teaching session at the 2001 midyear meeting.
24. Marguerite Hutton presented the report of the Technology Resources Committee. Zite reported that Dennis Schmidt had done an excellent job. The committee had assisted in software reviews for JATA and published technology related items in the ATA newsletter.
25. Dick Weber presented a proposed by-laws change to the membership of the ATA to increase the size of the Board of Trustees from 14 to 16. The following is the change as proposed:

#### XI. Term and Duties of the Board of Trustees

The Board of Trustees shall consist of ~~fourteen~~ up to sixteen members including the President, President-Elect, immediate two past Presidents, Vice-President, Vice-President-Elect, Secretary, and Treasurer. ~~The~~ Seven of the six remaining members of the Board are elected at the annual meeting for two-year terms. The final member of the Board shall

be appointed, when the Board deems it desirable, for a two year, renewable term. The appointment will be made by a majority vote of the fifteen elected Board members. The intention is that this appointed position will be filled by someone from the practice community.

The reasons for the proposed by-laws changed were discussed by Dick. A motion was made to accept the by-laws change. The motion was seconded and then approved by the membership.

26. Nick Fiore presented the 2000 Outstanding Article Award for *The Tax Adviser* to John Everett and Cherie O'Neil. The article was entitled, "AMT Planning Strategies for Individuals." They were presented with plaques, hats, and checks.
27. Beth Kern discussed the upcoming Midyear meeting that will be held February 15-16, 2002 at the Wyndam Hotel in New Orleans. Check the website for additional details. Lee Sheppard will be the luncheon speaker.
28. Dick Weber presented the report of the Nominations Committee. The slate of officers was presented, with Kenneth Orbach, Amy Dunbar, Dave Stewart, and Ellen Cook nominated for roles as President-Elect, Vice President-Elect, Secretary, and Treasurer, respectively. Hughlene Burton, Gary McGill, and Scott McQuillan (D&T LP, Detroit) were nominated for two-year terms as Trustees. John Robinson was nominated as JATA Editor Elect. Eugene Seago and Cherie were nominated to the Publications Committee. Sylvia Madeo suggested that having Eugene on the Publications Committee was a conflict of interest because Eugene had been appointed as the editor for the Legal Research journal. Sylvia Madeo further suggested that Andy Cuccia be appointed to the Publications Committee in lieu of Eugene. Eugene agreed to the suggested change. Dick made a motion to accept the now amended slate, the motion was seconded and approved.
29. Shirley Dennis-Escoffier introduced Anne Christensen as our new President. Anne focused her remarks on how we deal with a rapidly changing profession. Anne suggested that the ATA can help with the profession's increased expectations relative to research, technology, and research. In this regard, Anne reminded members that JATA is ranked among the top 10 academic accounting journals. Also, specific sessions are provided at the annual and midyear meetings that can assist both new and senior faculty in being successful in both the teaching and research portions of their careers. Anne explained that the midyear meetings in New Orleans would feature technical tax sessions as well as legal research sessions. In the area of technology/teaching, the ATA has available on its website syllabi for numerous courses. To highlight innovative ideas the ATA along with Arthur Andersen sponsors a teaching innovation award. In addition, there will also be a column in the newsletter

which features teaching innovations. In the area of research, a new “Have You Seen” column will be added to the newsletter.

A motion to adjourn was made, seconded, and then approved. The meeting adjourned at 11:35.

**Minutes of the  
ATA Board of Trustees Meeting  
New Orleans, Louisiana  
February 15, 2002**

Officers and Board of Trustees Members present:

Anne Christensen  
Bryan Cloyd  
Ellen Cook  
Shirley Dennis-Escoffier  
Bob Gardner  
Brian Greenstein  
Dave N. Stewart  
Hughlene Burton  
Amy Dunbar  
Gary McGill  
Scott McQuillan  
Beth Kern

Other members present:

Fran Ayres  
Eugene Seago  
John Robinson  
Edward Schnee  
Andy Cuccia  
Craig Polhemus  
Dick Weber  
Steve Thompson

1. Dave Stewart presented the minutes from the August 12, 2001 Board of Trustee's meeting in Atlanta, Georgia. The minutes were approved.
2. The Treasurer's report was presented by Ellen Cook. It was noted that the membership numbers were down slightly. It was suggested that the ATA website should be very user friendly as far as how to join the ATA. Ellen expressed some concern about the staff charges that come from the AAA relative to JATA and the other ATA publications. Craig Polhemus from the AAA was present and explained how the AAA determines the costs for the section journals. The policy is a result of a decision by the Executive Committee of the AAA and has been in place for the last five years.
3. Craig Polhemus presented a statistical report on the ATA. Membership is down by 2.6%, but Craig thought that concern over this number was premature and expects it to increase by the end of the year. Student

membership is down by almost 13%. One result that was of some surprise to the Board was the fact that the membership demand for hard copy of the newsletter has increased by 79% even though members were charged an extra five dollars for the hard copy.

Craig informed the Board that AAA President, Joel Demski, has proposed that business meetings not be held during concurrent time slots (this is due to space constraints). The Board voiced strong opposition and Craig said that there are other possibilities for holding the business meeting during the normal time period (morning of the first day of the AAA annual meeting).

A motion was made that the ATA will hold its business meeting on the morning of the ATA luncheon. If arrangements cannot be made at the convention hotels, the Board was amenable to moving the business meeting to the San Antonio convention center. This proposal was made into a formal motion and passed unanimously by the Board.

4. Robert Gardner presented the report of the Nominations Committee. Bob presented the name of Beth Kern to replace Ken Orbach as President-Elect for the upcoming year. Robert will present Beth Kern's name for approval of the ATA membership at the Saturday luncheon/business meeting. Note: On February 16, 2002, Beth Kern was unanimously approved as President-Elect by the members present at the business meeting.
5. Andy Cuccia presented the report of the ATA Annual Meeting. Thirty-five papers were submitted this year (36-2001; 33-2000; 40-1999; 48-1998). What is different this year is that when Andy's committee accepts the papers and organizes the sessions, the AAA Annual Program Committee may in fact reorganize the papers so that the concurrent sessions will not necessarily have all tax papers (i.e., tax papers may be presented with audit, financial, or other section papers which hopefully are interrelated). While it appears to be an interesting idea, there was some concern about how this will be decided and how it will affect the number of sessions and the selection of the ATA reviewers.

The committee has also submitted two CPE session proposals:

- i. Teaching professional tax research.
- ii. Taxes and asset prices.

It is yet to be determined whether these sessions will be approved.

6. Beth Kern briefly reported on the ATA Midyear Meeting for 2002. It appears that the registration will be about the same as Phoenix. Given the economy and recent world events, everyone was very pleased with the turnout for the 2002 midyear meeting. The Board expressed their gratitude to Beth for her work relative to the midyear meeting.

7. Fran Ayres reported on the JATA conference. Nineteen papers were received and four accepted for the 2002 midyear meeting. In the 2001-2002 year, the total submissions to JATA were only 14. This is down considerably from past years. Fran Ayres made a proposal that starting with John Robinson's tenure as editor of JATA, no more free subscriptions will be given to the JATA reviewers. This policy has turned out to be a real headache for the Editor. The proposal was approved by the Board.
8. Amy Dunbar presented the report on the ATA Midyear Meeting for 2003 in St. Petersburg, Florida. She is gathering information at the 2002 midyear meeting to help determine concurrent and CPE sessions. Amy feels that things are on schedule and it should be a great midyear meeting.
9. Shirley Dennis-Escoffier discussed the possible hotel sites for the ATA Midyear Meeting for 2004 in Denver. It looks like the Westin or the Hyatt are the most likely hotels for this midyear meeting. The meeting will be held on February 27-28, 2004.
10. Anne Christensen presented a proposal that for purposes of the New Faculty Concerns Committee, a new faculty member should be defined as all untenured faculty in tenure track positions. This proposal was approved by the Board.
11. Robert Gardner made a proposal on behalf of the ATA Outstanding Service Awards committee that the maximum number of service awards that could be given during the year be increased to two awards. This proposal was approved by the Board.
12. Dick Weber provided the report of the By-laws Change Task Force. Dick Weber's task force reviewed all the minutes and the by-laws to see if they are consistent. Several inconsistencies were identified. The Board approved all of the changes proposed by the task force. These specific changes will be proposed to the ATA membership at the business meeting in San Antonio in August, 2002.

Dick Weber also led a discussion of whether the Secretary position should be a two-year appointment. The Board decided not to make a change because the by-laws currently allow the Secretary to be reappointed to a second one-year term. The Board preferred the flexibility of the current approach.

With the inability of Ken Orbach to serve as the President-Elect, Dick Weber led a discussion of how we should deal with this type of issue in the future. Several proposals were made and the By-laws Task Force was asked to come up with a formal proposal that could be considered at the next Board meeting in August, 2002.

13. Steve Thompson provided the report on the ATA website. Steve Thompson proposed that a webmaster committee be created with a webmaster and two associate committee members. The replacement for the webmaster should come from the two associate members. This proposal was approved by the Board.
14. Brian Greenstein presented the report of the ATA Publications Committee. The committee proposed that the title of the new journal be--*Journal of Legal Tax Research*. An amendment to the proposal was that the title be—*The ATA Journal of Legal Tax Research*. In a 7 to 4 vote, the Board voted that the title be *The ATA Journal of Legal Tax Research*. The Board unanimously approved the editorial policy. The committee also proposed that Ed Schnee be the associate editor. The Board also approved this proposal. Brian provided an update on the application for the new journal that is to be submitted to AAA Publications Committee. If all goes well, it will probably be a year before the journal is actually in place.
15. Based on the cost of providing a hard copy of the newsletter, Robert Gardner proposed that the ATA no longer provide a hard copy to its members. The proposal was approved. Robert Gardner also proposed that we need a dues increase to support the cost of the additional services provided by the ATA (including the new legal research journal). It was further proposed that Brian Greenstein, Ellen Cook, and the editors of the journals get together and provide a recommendation as to the size of the dues increase. This proposal was approved.
16. Next Meeting of the Board will be held on Wednesday, August 14, 2002, 1:00 pm in San Antonio.

**Minutes of the  
ATA Board of Trustees Meeting  
San Antonio, TX  
Wednesday, August 14, 2002**

Officers and Board of Trustees Members present:

Anne Christensen  
Bryan Cloyd  
Ellen Cook  
Shirley Dennis-Escoffier  
Bob Gardner  
Beth Kern  
Hughlene Burton  
Amy Dunbar  
Gary McGill  
Scott McQuillan  
Ed Maydew

Other members present:

Gene Seago  
Mark Higgins  
Dick Weber  
Gillian Spooner  
Stewart Karlinsky  
Shelley Rhoades-Catanach  
Bob Halperin  
Andy Cuccia  
John Robinson  
Fran Ayres  
Susan Anderson

1. President Anne Christensen called the meeting to order at 12:00 p.m.
2. Minutes of the February 15, 2002, Board meeting were APPROVED without dissent.
3. Ellen Cook presented the budget. There wasn't any significant discussion other than a concern that we are in a small deficit with the potential of larger deficits in the future.
4. Beth presented her budget. The proposed budget was approved by the Board. She was very concerned that we are likely to have a significant deficit this year. She feels like her budget is very optimistic and this led to a debate of whether there should be a dues increase. After considerable debate, it was proposed that dues be increased from \$20 to \$35 per year.

The Board approved the motion. This proposal will be published for the consideration by the membership and voted on at the 2003 midyear meeting.

5. Andy Cuccia provided everyone in attendance a copy of the program for this year's annual meeting. We had several CPE sessions this year which is something that we haven't done for a while. We had 35 paper submissions which is about where we've been in past years. We were allocated 6 sessions (one of which was the Teaching Innovations Award). This left 5 sessions or 15 research papers that were accepted for this year. Some of these will be presented with other disciplines within the AAA. Andy had a large committee which really helped in the review process. He felt it went very well and looks forward to a great program.
6. Beth Kern made a final report on the 2002 midyear meeting held in New Orleans. The numbers were down a bit. It isn't clear why, but this has been a general trend since about 1996. This doesn't seem to be out of line with other professional meetings, so the general feeling is that the midyear meeting is continuing to be a great meeting.
7. Amy Dunbar presented the program for the 2003 midyear meeting in St. Petersburg. She reviewed the program and speakers. The committee has been able to attract some really outstanding professionals to participate. It appears that there should be strong sessions for all members of the ATA.
8. Mark Higgins presented some preliminaries of the 2004 midyear meeting in Denver. The contract has been approved by the AAA and is being counter signed by the Westin Hotel. Shirley and Marty helped negotiate a \$153 rate. Mark is formulating his committee and will have a preliminary report in St. Petersburg in February, 2003.
9. Anne Christensen presented Washington D.C. as the first choice for the 2005 midyear meeting with San Diego as the backup. The motion was approved by the Board.
10. Shirley Dennis-Escoffier talked about a survey that will be done in 2003 of the ATA membership to come up with a list of cities that should be considered for the ATA midyear meetings. Shirley and Anne will come with a final survey instrument that will be presented to the Board prior to it being sent to the ATA membership.
11. Gary McGill made a report for the Publications committee. Gary reminded the Board that during the past year, the AAA approved The ATA Journal of Legal Tax Research on-line journal. The AAA will charge a per-page review as opposed to some kind of hourly rate for the legal research electronic journal. Gary moved on behalf of the Publication committee that The ATA Journal of Legal Tax Research submission fee be \$50

- (effective immediately) and the JATA submission fee be raised from \$50 to \$75 (effective May 1, 2003). The motion was approved by the Board.
12. John Robinson presented the report for JATA. He pointed out that that submission numbers are down. He doesn't feel that at this point the quality of the journal has suffered. But in the long run, the trend is a concern. Fran Ayres pointed out that perhaps one of the reasons the submissions to JATA are down is that some of these submissions might be going to the JATA conference at each midyear meeting.
  13. Fran Ayres raised an issue raised by the Manuscript Awards Committee. Currently, if you are a member of the committee, you cannot have a paper considered. The suggestion was made that perhaps a better solution was to give the option to the individual to drop off the committee so that their paper could be considered. This way more ATA members might be willing to serve on that committee. The Board felt like that was a good idea and that the committee should consider formalizing a procedure to deal with this type of problem.
  14. Gene Seago presented a report for The ATA Journal of Legal Tax Research. Three papers have been received. One should be ready for September and the others are in various stages of review. The submissions are small at this point, but the announcement hasn't been out very long. Gene is looking forward to spreading the word about the availability of the journal and encouraging a broader base of submissions.
  15. Dick Weber made the report of the Bylaws Committee. A number of changes were approved by the Board in their February, 2002 meeting in New Orleans. These changes are part of the Annual Program blue book and will be presented to the membership at the business meeting on Thursday, August 15, 2002. Dick then discussed other possible changes where the bylaws don't reflect current practice. Currently, the editors of the journals have been proposed by the Publications committee and submitted to the Nominations committee. However, the bylaws don't provide for any role of the Publications committee in this process. In addition, it is not clear if when both the Publications committee and the Nomination committee present their slates to the Board, are they notifying the Board or are they asking for ratification by the Board. The Board approved a proposal that the bylaws be changed to make it clear that the Publications committee make a proposal for an editor directly to the Board of Trustees. Also, when the Publication committee and the Nomination committee make nominations, those nominations must be approved by the Board. If they nominees are not approved, the slate is remanded back to the respective committees for new nominations. Dick and his committee will draft language which will be circulated to the Board for its approval.

Dick also pointed out that the bylaws calls for three nominations in the year a new editor is selected. This is never done and isn't practical.

Consistent with the prior motion, the Publications committee will present one name for editorship of each journal.

Finally, the bylaws currently require that the ATA provide a free copy of all ATA publications. With the advent of the on-line legal research journal, we are currently in violation of this policy. The Board approved the removal of this sentence from the handbook.

16. Robert Gardner made the report for the Nominations committee. The slate will be presented in the business meeting on Thursday.
17. Anne Christensen reported that Deloitte & Touche will pick up the Teaching Innovations Award that was previously sponsored by Arthur Andersen. The Board was appreciative that D&T was willing to pick up the award on such a timely basis. It was discussed that possibly the award could be given at the annual meeting, but the presentation made at the midyear meeting. This would allow us not to tie up a concurrent session for the annual meeting that could otherwise be used for paper presentations. This possibility will be pursued by the committee in consultation with Deloitte & Touche.
18. The meeting was adjourned at 3:30 p.m.

## **ATA Business Meeting August 15, 2002**

1. President Anne Christensen called the meeting to order at 7:15 a.m.
2. Dave Stewart presented the minutes of the August 13, 2001 business meeting for approval. The minutes were approved.
3. Ellen Cook presented the Treasurer's report. Ellen explained why certain figures on the financial statements were different than budgeted. For example, interest income is down significantly because rates have dropped roughly 3% during the year.
4. Beth Kern presented the 2001-02 proposed budget. Beth explained that the ATA is facing a time of decreasing inflows and increasing outflows. She informed the ATA membership that the Board had approved an increase in dues to \$35. This increase will be published for the membership to review and will be voted on at the business meeting held in conjunction with the 2003 Midyear Meeting in St. Petersburg.
5. John Robinson made the JATA report. He noted that the submissions for JATA were down and made a call for papers for the upcoming year.
6. Eugene Seago made the report of The ATA Journal of Legal Research. In the first month of the journal, Eugene has received three papers. He is pleased with the initial response and encouraged the membership to consider submitting manuscripts.
7. Anne presented a clock to Fran Ayres as a token of appreciation from the ATA for her outstanding service as editor of JATA.
8. Jack Kramer presented the report for the Accreditation & Curriculum Issues Committee. Jack reported that the committee had collected fewer syllabi this year than in the past. The syllabi for available to be reviewed on the ATA web page. Jack solicited submissions of syllabi for the upcoming year.
9. Andy Cuccia presented the report for the Annual Meeting Program Committee. Thirty-five papers were received and reviewed which resulted in 15 papers being accepted. The ATA was allocated five research sessions and one panel session. The ATA also sponsored several CPE sessions that seemed to go very well. Andy expressed appreciation to all those who submitted papers and to his committee for doing an outstanding job in reviewing the papers and coming up with the annual program.
10. Robert Ricketts presented the report of the ATA/Deloitte & Touche Teaching Innovation Award Committee. A number of good submissions were received

and three were selected. These submissions will be presented in a Saturday session and the winner will be honored at the business lunch.

11. Bryan Cloyd presented the report of the ATA/PricewaterhouseCoopers Doctoral Dissertation Award Committee. The committee received four submissions and the award will be presented at the business luncheon. Bryan asked the ATA membership to make sure their Doctoral students were aware of the February 28, 2003 submission deadline.
12. John Everett presented the report of the Awards Committee. The recipients of these awards will be named at the business luncheon.
13. Cindy Blanthorne made the report of the Concerns of New Tax Faculty Committee. She informed the membership of the activities of the committee and that the definition of new faculty had been expanded to include all untenured faculty members
14. Barry Broden made the report of the Graduate Tax Education Committee. The committee held a CPE session on Wednesday. Barry reported on the presentations made at the session. Barry also mentioned that during the year there had been a net increase in graduate tax programs even though the overall student enrollments were down.
15. Hughtlene Burton presented the report of the Legal and Education Research Committee. The committee organized a legal research session that was held on Friday at the midyear meeting in New Orleans. The committee received 10 papers and accepted four. The committee was pleased with the quality of the papers and the session itself.
16. Nancy Nichols made the report of the Membership Committee. Their efforts have focused on the assistant and associate professors. In the upcoming year, full professors will also be targeted as potential new members.
17. Beth Kern made the report for the 2002 Midyear Meeting Program Committee. The midyear meeting in New Orleans had over 200 participants. On behalf of Janet Meade of the Education Research committee, Beth also reported that the committee only received four submissions and had some difficulty in putting together a session. Beth thanked everyone for their help in putting together an outstanding midyear meeting.
18. Gary McGill presented the report of the Publications Committee. Gary discussed the creation of the new journal. Gary informed the membership that the Board of Trustees had approved a submission fee for The ATA Journal of Legal Tax Research of \$50 (effective immediately) and an increase in the submission fee of JATA from \$50 to \$75 (effective May 1, 2003).
19. Christine Bauman made the report for the Regional Meetings Committee. She reported that 29 papers were presented and 10 tax paper sessions held at

the various regional meetings. For a more detailed report, please reference the ATA website.

20. Marty Wartick made a report for the Strategic Planning Committee. The committee identified three specific concerns: (1) decreasing opportunities for ATA members to develop and maintain professional tax expertise, (2) a weakening relationship between the tax faculty and the accounting firms and the AICPA, and (3) loss of prestige and support within education institutions of tax programs and tax faculty.
21. Anthony Curatola presented the report of the Tax Policy Research Oversight Committee. The committee was active this past year. Members of the committee has published article in Tax Notes, International Tax Notes, submitted comments to the Commissioner on various proposed regulations, and are in the process of drafting other items that all help bring recognition and prestige to the ATA.
22. Timothy Rupert made the report for the Teaching Resources Committee. Timothy reported on the success of the teaching session at the 2002 midyear meeting. The session death with using cases in the classroom. The committee provided a column for the ATA newsletter dealing with various teaching related issues. The committee also worked in conjunction with the Concerns of New Faculty committee in administering the mentor program for new tax faculty.
23. Steve Thompson made a report. Talked about the website and some of his challenges in meeting the required workload. He also solicited comments and ideas from the membership for possible improvements that should be made to the website.
24. Amy Dunbar presented a report for the 2003 ATA midyear meeting. The registration forms will be put on the ATA website immediately after this meeting. Thanked here committee for their outstanding efforts. Amy reviewed some of the highlights of the program and encouraged everyone to get registered for the meeting in St. Petersburg.
25. Mark Higgins announced the 2004 midyear meeting to be held in Denver. The contract has been approved by the AAA and is being counter signed by the Westin Hotel. Shirley and Marty helped negotiate a \$153 rate. Mark is formulating his committee and will have a preliminary report in St. Petersburg in February, 2003.
26. Dick Weber presented proposed by-laws changes to the membership of the ATA. After explaining that most of these changes were merely clarifications a motion was made to accept the by-laws change. The motion was seconded and then approved by the membership. To review the bylaws as amended, reference the ATA website and look for the bylaws as approved on August 15, 2002.

27. Robert Gardner presented the report of the Nominations Committee. The slate of officers was presented, with Dave Stewart, Mark Higgins, and Susan Anderson nominated for roles as President-Elect, Vice President-Elect, and Secretary, respectively. Stewart Karlinsky, Shelley Rhoades-Catanach, Merle Erickson, and Robert Halperin were nominated for two-year terms as Trustees. Gillian Spooner (KPMG) was appointed by the Board of Trustees in accordance with the bylaws change approved by the membership in the Annual Business Meeting held August 2001. Ben Ayers and Brian Spilker were nominated to the Publications Committee. . A motion was made to accept the slate. The motion was seconded and approved by the membership.
28. Anne Christensen introduced Beth Kern as our new President. Beth thanked Anne for leading the ATA through a difficult year. The unexpected events of September 11<sup>th</sup>, the Arthur Andersen indictments, and the President-Elect being unable to assume his responsibilities made for some unique challenges. Beth described her early years in the profession and how much various members of the ATA helped her sort through the challenges of being a tax professor. She felt like the ATA was largely responsible for her accomplishments in the profession. She felt some trepidation as she began making committee assignments, but the task turned out to be a great experience. Almost without exception, the ATA membership have responded positively to her requests for service. Beth commented on the creation of The ATA Journal of Legal Research during the prior year. She has given the Publications committee the charge to explore the possibility of an Education Research Journal. She hopes to have an open dialogue on this subject and get the input from as many members of the ATA as possible. Beth discussed that Ernst & Young have expressed a willingness to partner with the ATA to ways of curbing the trend of declining new tax Ph.Ds. Beth concluded with the statement that the ATA has a lot to offer to each member.
29. A motion to adjourn was made, seconded, and then approved. The meeting adjourned at 8:30 am.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING  
MIDYEAR MEETING, FEBRUARY 28, 2003**

Officers and Board of Trustees members present:

Beth Kern	Dave Stewart
Amy Dunbar	Susan Anderson
Ellen Cook	Anne Christensen
Shirley Dennis-Escoffier	Hughlene Burton
Scott McQuillan	Gary McGill
Gillian Spooner	Stewart Karlinsky
Shelley Rhoades-Catanach	Bob Halperin
Merle Erickson	

Other members present:

Gene Seago	Cindy Vines
Jeff Gramlich	John Robinson
Silvia Madeo	Steve Thompson
Dick Weber	

1. President Beth Kern called the meeting to order at 7:00 am.
2. Minutes of the August 14, 2002 Board meeting were APPROVED without dissension.
3. Ellen Cook presented cash flow statements for the previous five months and a comparison of 2001 and 2002 year-end statements. The ATA earned \$197.25 of interest for the five months ended 1/31/03, compared to a budgeted amount of \$1,000 for the 12 months from 9/1/02 to 8/31/03. Membership has decreased by 27 members, but there are 32 more associate members than in 2001. The board briefly discussed potential reasons for the decrease in membership.
4. John Robinson provided the *JATA* editor's report. Fifteen papers were submitted to the *JATA* Conference; four of these were accepted. Eight papers were returned with positive comments. Each paper was reviewed by a committee member and an outside ad hoc reviewer. *JATA* has 28 papers in process, six of which were carried over from Fran Ayres' term as editor. John has received 18 new submissions and four papers have been accepted. John said that the number of submissions seems to be consistent with those in prior years. Average turnaround time is about ten weeks, which is slightly less than last year. John has experienced some problems with referees providing prompt reviews. He announced that *JATA* will be going to electronic submissions starting in May. Papers can be submitted in *Word* or as a PDF file. John will sanitize each file before sending it out. There was some discussion of encouraging submissions in *Word* since the AAA requires *Word* for publication. John

suggested combining the *JATA Supplement* and a regular issue if publication costs continue to increase.

5. Gene Seago presented the *JLTR* editor's report. Gene has received eleven submissions, eight of which have been processed. Five of these papers are in the review process and Gene is very optimistic that these will be accepted. One paper has been accepted and should be available to subscribers soon. Beth asked if the AAA could send out an email announcement to tell members that the paper is available on the web.
6. Gary McGill reported that the Publications Committee has voted to charge a \$5 access fee for the *JLTR* to cover processing costs assessed by the AAA. He presented two options for the payment of the fee:
  - (1) The ATA could pay the \$5 cost for each member who wants the journal,  
or
  - (2) Each member could pay \$5 for *JLTR* access.

The majority of the Publications Committee members favor having the ATA pay the fee, but are concerned that it will create financial problems. Shirley Dennis-Escoffier suggested making the journal available to all members for one year and not making a commitment to provide it for all indefinitely. This approach would allow members to read the journal before deciding whether to become subscribers. Approximately 74 members have subscribed to *JLTR*. The Board voted unanimously for the ATA to pay the fee for all members for 2003-2004.

Steve Thompson asked whether we could post *JLTR* articles on the ATA website. Gary McGill will check with the AAA on this possibility. The Board also agreed that the standard acronym for the legal journal would be *JLTR*.

7. Cindy Vines gave the report for the Annual Meeting Program Committee. There were 25 submissions, down 10 from last year. The Board discussed that this decrease was most likely due to the costs of traveling to Hawaii. The committee has ranked the papers and tentatively assigned them to sessions. Cindy is waiting for the AAA committee to determine the number of sessions assigned to the ATA, whether the business meeting will be counted as one of our sessions, and if any of the ATA papers will be presented in mixed sessions established by the AAA. She also is seeking ideas for a luncheon speaker. There was a consensus that the ATA pay the speaker's airfare and two nights in the hotel, if needed. There will not be any tax CPE sessions this year due to the high travel costs for those willing to teach such sessions and the likelihood that many members will prefer to use this time for sightseeing.

8. The Board commended Amy Dunbar and her committee for organizing an outstanding midyear program. Preliminary numbers indicate that attendance may be 200. There are a greater number of Ph.D. students attending the meeting due to funding provided by Ernst and Young. Food and beverage costs are lower this year than in recent years, but audiovisual costs are higher. The Board discussed borrowing LCD equipment from nearby schools and members.
9. The 2004 Midyear Meeting will be in Denver on February 27 and 28. The hotel will cost \$154 a night and is located on the Metro system. Shirley recommends using the Super Shuttle from the airport since a taxi will cost approximately \$45 to \$50. The 2005 Midyear Meeting will be in Washington, DC.
10. Shirley presented a draft of a web-based membership survey on location preferences for future midyear meetings. Her committee has developed a list of possible sites served by multiple airlines that are unlikely to have adverse weather during late February. The survey will also request input from members who have not attended any of the three previous midyear meetings as to their reasons. Las Vegas will be added to the list of potential locations. The 2006 meeting site must be chosen in August.
11. Shirley, Bob Gardner and Ellen Cook have discussed funding for future midyear meetings and are preparing a proposal to submit to KPMG requesting continued funding.
12. Silvia Madeo presented the activities of the Long Range Planning Task Force. She described the decline in the number of doctoral students in tax. Her committee is investigating whether this decrease is proportionate to the decline in the number of accounting Ph.D. students. A significant number of tax faculty are within five years of retirement and the task force is concerned that the supply of new tax Ph.D.'s will be insufficient to fill the vacated positions. Silvia has met with Ellen Glazerman of the Ernst and Young Foundation regarding this issue. The Board discussed the number of schools that are not replacing tax faculty, the decline in the number of masters in accounting programs, increased reliance upon adjuncts, and the research pressures facing new faculty. The task force is exploring ways to encourage current and former students to pursue academic careers in taxation. Dave Stewart described Brigham Young University's master's track for students interested in academia. Scott McQuillan said that currently Deloitte and Touche is not able to meet its targets for hiring entry-level tax staff. The Board suggested surveying department heads as to whether retiring tax faculty will be replaced with doctorally qualified faculty, adjunct professors, or not replaced. When compared with the number of projected retirements, the survey will indicate the extent of the future shortage in tax faculty.
13. Beth and Silvia described the activities of a joint AICPA/ATA committee

revisiting the model tax curriculum. Silvia asked whether our traditional tax curriculum discourages people from considering doctoral education in tax. The committee's curriculum recommendations will possibly affect course content and offerings.

14. Dick Weber presented a proposal changing the bylaws to clarify the role of the Publications Committee in selecting journal editors. Under the change, nominations made by the Publications Committee will go directly to the Board of Trustees. The Nominations Committee's recommendations will also require officer and trustee approval. Shirley was concerned whether electronic approval would be sufficient. There was agreement that the approval process could be conducted via email. Nominations Committee members will tell candidates that they have been nominated for a position subject to board approval.
15. Susan Anderson presented recommendations from the Archives Task Force. Back issues of newsletters, task force reports, and the lists of previous award winners and officers will be maintained on the ATA website indefinitely. Final committee reports will also be kept on the web. Bob Halperin suggested placing tax policy reports on the website. The website committee will be contacted regarding the recommendations.
16. The Board agreed to change the names of the subcommittees on tax policy to committees.
17. Jeff Gramlich is chairing a task force considering the possibility of the ATA issuing a policy statement on whether certain tax return information of publicly-held corporations should be made public. The task force will make its decision after the April 25<sup>th</sup> Brookings Institute conference. The Board members agreed that the task force should seriously consider drafting a statement or letter.
18. Bob Halperin moved for adjournment at 10:10 am.

**MINUTES OF BUSINESS MEETING  
ATA MIDYEAR MEETING, MARCH 1, 2003**

Beth Kern presented a proposal from the Officers and Board of Trustees to increase annual dues from \$20 to \$35 to cover increased costs beginning in 2003-2004. Dues have been \$20 for several years. There was brief discussion from the membership, followed by a voice vote approving the change.

**ATA BOARD OF TRUSTEES MINUTES  
AUGUST 3, 2003  
HONOLULU, HAWAII**

Members present:

Susan Anderson	Ben Ayers
Fran Ayres	Hughlene Burton
Ellen Cook	Shirley Dennis-Escoffier
Merle Ericksen	Bob Halperin
Mark Higgins	Stu Karlinksy
Beth Kern	Scott McQuillan
Tim Rupert	Shelley Rhoades-Catanach
Dave Stewart	John Robinson
Cyndi Vines	Dick Weber

1. Beth Kern welcomed the officers and trustees and called the meeting to order at 12:15 p.m.. She began with news of financial support from the Big 4 accounting firms. PWC continues to support the Outstanding Tax Dissertation award. Deloitte and Touche has made a three-year commitment to support the Teaching Innovation award. Ernst and Young has agreed to underwrite the costs for doctoral students to attend the ATA midyear meetings for 2003 and 2004. The students who attended the 2003 midyear meeting gave positive feedback about the experience. KPMG has committed to providing \$25,000 annually for three years to support the midyear meeting. In total, the Big 4 are giving the ATA financial support in excess of \$100,000.
2. Susan Anderson presented the minutes from the February 28 trustees meeting and the February 29 business meeting. The minutes were approved.
3. Ellen Cook gave the treasurer's report. She noted that in 2003-2004, the ATA will receive two of KPMG's \$25,000 contributions. The 2003 midyear meeting ran an unexpected surplus due to lower food costs and the absence of sales tax.
4. Dave Stewart presented the 2003-2004 budget. It does not reflect the increase in KPMG's contribution from \$20,000 to \$25,000. Dave said that next year's financial situation is improved due to increases in dues and KPMG contributions. Although Dave anticipates higher fixed costs for JATA, he is forecasting a surplus for 2003-2004.
5. Mark Higgins distributed the program for the 2004 meeting. He said the hotel in Denver is great and that we will have a diverse program. Mark commended his committee for their excellent work. Due to the distance from the airport to the hotel, Mark recommends that members take a shuttle. He will have the shuttle's schedule posted on the ATA web site in early January. Mark thanked Amy Dunbar for all of her help in sharing information from prior meetings.
6. Amy Dunbar gave the final report for the 2003 midyear meeting. She suggested that the ATA continue to utilize hotel AV equipment at future meetings due to (1) the assistance available from hotel personnel with setup and problems, and (2) the potential liability for damage to AV equipment provided by speakers and members.

Amy said that the cost of renting AV equipment from hotels is decreasing and the benefits of these arrangements exceed their costs. Amy recommended that the ATA use a meeting planner for future midyear meetings in order to reduce the time commitment required by committee chairs. Dave Stewart has established a task force to examine the midyear meeting planning process, which Shirley Dennis-Escoffier will chair. Merle Ericksen reiterated the benefits of using a meeting planner and suggested an individual to help the ATA in this capacity. Some members of the board asked whether the ATA could use its own meeting planner or have to use the AAA's meeting services. Amy also said that the hotel staff advised her that we spent too much money for food at the reception since so much food was wasted. Shirley and Beth said that this did not occur at the meetings they planned. Amy recommended that records be maintained on food consumption. Shirley and Beth said they had those numbers from the meetings that they chaired. Stu Karlinsky said that the ATA should reimburse the VP-Elect for the cost of visiting potential hotels if their universities will not cover these costs. Shirley mentioned that the bylaws prohibit reimbursement of officer's expenses for scheduled meetings, but there is violation with travel costs unrelated to attending a scheduled meeting. The board agreed that the president has the authority to direct reimbursement of members' costs in traveling to investigate midyear-meeting locations. Shirley commended Amy for doing a wonderful job with the midyear meeting. Amy recommended increasing the late registration fee because of the difficulty that uncertainty of the number of attendees creates in planning. There were 24 late registrants in 2003. The board discussed the pros and cons of raising the late fee, perhaps to \$50. AAA charged a \$50 site registration plus \$50 late fee at the 2003 annual meeting. Amy suggested giving speakers gifts with the ATA logo. Stu suggested giving engraved laser pointers. Beth thanked Amy for her excellent work this year.

7. John Robinson reported on Gene Seago's behalf for *JLTR*. Gene says that activity is up and is receiving more papers on long-standing than current issues. Southwestern-Thompson is contributing \$3,000 to facilitate the journal's publication. Twelve papers have been submitted during the 7/1/2002 to 6/30/2003 period and four papers have been accepted.
8. John Robinson gave the *JATA* editor's report. John said that the number of submissions (25) is consistent with prior years. However, revisions are down; eight papers on which revisions were requested have not been received. *JATA* conference submissions have also declined. Turnaround time is averaging eight weeks. John described the wording in the letters sent to authors after reviews.
9. Cyndi Vines gave an update on the 2003 annual meeting. The ATA has six paper sessions scheduled. Twenty-five papers were submitted and 18 of these papers were accepted for sessions. Cyndi tried to use new faculty members as discussants for sessions. Shirley said that using new faculty was an excellent idea and should be continued. Cyndi commended her committee for their excellent reviews. The Hilton made more meetings rooms available to the AAA on Wednesday, which is why more of the ATA sessions are Wednesday.
10. Hughlene Burton will chair the 2005 midyear meeting in Washington, D.C. on March 4 and 5. These dates were selected to obtain the Hyatt Regency Capital Hill hotel, which is less than three blocks from Capitol Hill, two blocks to Union Station and walking distance to the Metro. The room rate is \$165 a night (single or double). The

meeting will have a tax policy theme and Hughlene plans on obtaining speakers from the D.C. area. Hughlene recommended flying into National Airport due to its proximity.

11. Anne Christensen and Shirley Dennis-Escoffier presented the results of the midyear site selection survey. San Diego was the highest rated city, followed by San Francisco, Las Vegas, Orlando, New Orleans, and Washington, DC. A motion was made for the survey results to be given to future vice presidents and they be encouraged to select locations from the top part of the list. Anne seconded the motion and it unanimously passed. Beth commended Anne and Shirley for all of their work in developing the survey, putting it online, and analyzing the results.
12. Beth Kern reported that the midyear meeting site selection has recommended Las Vegas as a site for 2006. The board discussed the potential for a Las Vegas hotel to not honor its contracts. Mark Higgins expressed concerns that we might not get the full attention of the hotel meeting staff. Dick Weber said that since these hotels have such large meeting staffs, they are well equipped to support multiple meetings. Shirley recommended that a hotel in Las Vegas should be selected further in advance than is typical. San Diego was the second choice, and Dick cautioned that obtaining a hotel in San Diego can be difficult. Dave asked Shirley, Stu and Dick to investigate hotel possibilities.
13. Susan Anderson reported for the Archives Task Force. All newsletters from 1978 have been scanned and are ready to be placed on the web. She asked for the trustees' help in locating newsletters prior to 1977.
14. Susan Anderson described a new task force that will address pro bono tax work by ATA members. Chris Bauman will chair this task force, and current members are Marty Wartick, Ed Outslay, Anne Christiansen, and Susan Anderson. The task force's goal is to assess the extent of ATA member involvement in activities supporting low-income taxpayers, such as VITA and low-income taxpayer clinics, share best practices among members, and determine the benefits of this work.
15. Shirley Dennis Escoffier presented the nominations committee report. Nominees are as follows:

President	Fran Ayres
Vice President	Hughlene Burton
Secretary	Susan Anderson (for a second one-year term)
Treasurer	Gary McGill
Trustees	Ben Ayres
	Tim Rupert
	Ellen Glazerman
Publications Committee	Chris Bauman
	Bob Yetman
16. Shelley Rhoades-Catanach reported on behalf of the publications committee, which has been exploring the feasibility of establishing an education research journal. The committee recommends against starting such a journal at this time due to (1) the number of outlets for education research and (2) concerns that there are an insufficient number of good papers to support this journal. Hughlene Burton made a recommendation, seconded by Stu Karlinksy, that the ATA not pursue an education

journal at this time. The trustees approved this recommendation. Mark brought up the idea of maintaining the task force report for historical reference and suggested that it be included in the publications committee handbook. There was also discussion as to the need to have a session of education research papers at the midyear meeting.

17. Beth Kern described a report prepared by the AAA Cost Accounting Task Force. The AAA commissioned a study to examine the services that it provides to the sections and regions. The study concluded that the ATA uses approximately \$100,000 of services in excess of ATA contributions. The board has serious concerns regarding the assumptions underlying the cost allocations. Stu stated the need for an ATA response, an opinion shared by the rest of the board members. Bob made a motion to encourage Dave to appoint a committee to consult with other AAA sections and possibly prepare a response to this report, perhaps jointly with other sections. Merle seconded. The motion approved unanimously. Amy suggested that we consider ways to increase our membership if AAA makes an assessment from the ATA.
18. The trustees then discussed the Corporate Disclosure Statement, prepared by a task force headed by Jeff Gramlich. The document is prepared in response to a request from the Senate Finance Committee for ATA comments. Comments have also been received from the Tax Policy Oversight committee. The statement's recommendations generated a great deal of discussion. The Board concluded that since the first two recommendations were directed at the IRS, FASB and SEC, they were not pertinent for inclusion in a report to the Senate Finance Committee. The Board also agreed that the third recommendation should be further developed. A motion was made, seconded, and approved that the report be returned to the Tax Policy Oversight committee for revision.
19. The next trustees meeting will be February 27, 2004 from 8-12 am. The meeting adjourned at 4:15 p.m.

**MINUTES OF ATA BUSINESS MEETING  
AUGUST 4, 2003  
HONOLULU, HAWAII**

1. Beth Kern called the meeting to order at 10:20 am and welcomed the members to Hawaii. She announced that Deloitte and Touche has agreed to fund the Teaching Innovation award for each of the next three years. Southwestern Publishing will contribute \$3,000 for the PWC Outstanding Tax Dissertation award. Ernst and Young is providing two years support to bring doctoral students to the midyear meeting. KPMG has recently agreed to contribute \$25,000 for the midyear meeting for each of the next three years.
2. Susan Anderson presented the minutes of the ATA Business Meetings held in August 2002 and February 2003. Dick Weber motioned to approve the minutes and Jon Davis seconded the motion. The minutes were approved.
3. Ellen Cook reviewed the Treasurer's report for 2002 – 2003. During this period, the ATA received two years of KPMG contributions for the midyear meeting. Ellen explained that the ATA had a positive cash balance due to cash generated by the midyear meeting.
4. Dave Stewart presented the 2003-2004 budget. The budget reflects the increase in dues to \$35. The budget does not include Southwestern Publishing's commitment of \$3,000 and a \$5,000 increase in funding from KPMG for the midyear meeting. Dave mentioned that the AAA has budget concerns that may impact the ATA in the future and that he will monitor this situation.
5. John Robinson provided the *JATA* editor's report. He thanked both the editorial board and the members of the *JATA* conference committee for their constructive reviews. During the past year, 25 papers were submitted, a number consistent with prior years. He said that the number of papers revised is down. He suggested that authors contact him if they have questions about editor's letters. Submissions to the *JATA* conference have also declined. Last year there were 15 submissions to the *JATA* conference. Turnaround time for reviews is averaging eight weeks.
6. John Robinson also gave the *JLTR* editor's report on behalf of Gene Seago. Gene is receiving more papers addressing long-term issues than current issues. One paper has been published on the web. Twelve papers have been submitted during the 7/1/2002 to 6/30/2003 period and four papers have been accepted.
7. Greg Carnes reported for the Accreditation and Curriculum Issues committee. The committee has updated the syllabi database and followed the changes in accreditation standards. Greg explained that new AACSB Business standards were approved in April and new accounting standards will be voted on next year. Greg said that these standards have no specific impact on tax programs.
8. Cyndi Vines gave an update on the 2003 annual meeting. Twenty-five papers were submitted; 18 papers were accepted for six research sessions. The ATA has one more research session than last year. Kaye Newberry will chair next year's annual

meeting and encouraged submissions since the number of sessions the ATA receives is based on submissions.

9. Ed Outslay reported on behalf of the ATA/Deloitte and Touche Teaching Innovation Award committee. He thanked D&T for its support and the members of his committee for their hard work. The committee received eight submissions and had a very difficult choice. The award will be presented at today's luncheon, but the recipients will not present their innovation until the midyear meeting in Denver.
10. Fran Ayres presented the report for the PWC/Outstanding Tax Manuscript Committee. The committee began by identifying 40 papers in the last two years that used the work "tax." Fifteen of these papers were nominated. The award will be presented at the ATA luncheon.
11. Susan Anderson gave a report for the Archives Task Force. All newsletters dating back to 1978 have been scanned and will be placed on the web shortly. She asked for anyone with newsletters prior to 1978 to contact her.
12. Bob Gardner spoke on behalf of the awards committee. The Sommerfeld and Outstanding Service awards will both be given at the midyear meeting due to the number of members who were unable to come to the Hawaii meeting.
13. Lil Mills encouraged new faculty to submit papers to the midyear meeting. The submission deadline has been extended to November 15.
14. Beth reported for the New Faculty Concerns committee. This group had a successful year, including organizing a breakfast at the midyear meeting.
15. Mike Roberts reported for the Education Research committee. Three education papers were presented at the 2003 midyear meeting. The deadline for submitting education research papers for the 2004 midyear meeting is October 15. Mike encouraged those with ideas about improving tax education to conduct research in this area.
16. Beth Kern reported for the Graduate Tax Education committee. They had conducted a survey of graduate programs which was presented at the midyear meeting.
17. Chris Bauman discussed the Internships, Sabbaticals and External Relations committee's work this year. The AICPA is looking for members to work with them on sabbaticals in Washington, DC.
18. Stu Karlinksy presented the Legal Research Committee's report. He thanked the committee for its work in reviewing eight papers for a session at the 2003 midyear meeting. Fifty-five members attended this legal research session. He mentioned the call for papers for the 2004 midyear meeting appearing in the blue book.
19. Anne Christiansen spoke for Silvia Madeo, chair of the Long-Range Planning Task Force. The task force is addressing concerns regarding the declining number of members and decreased support for tax faculty. The Task force obtained a commitment from Ernst and Young to provide \$5000 per year for doctoral students to attend the ATA midyear meeting. The Task Force is gathering data on the number of tax students in doctoral programs; however, the initial numbers are not good. The

committee is trying to identify ways to encourage more students to pursue academic careers in taxation.

20. Nancy Nichols reported for the membership committee. The committee has developed a database of members who have left the ATA in the past year. Nancy is the incoming editor of the newsletter and she reminded members that the deadline for submitting items for the Fall Newsletter is August 22.
21. Amy Dunbar gave the final report for the 2003 Midyear Meeting. She thanked all her committee members for their hard work.
22. Shelley Rhoades-Catanach reported for the Publications Committee. During 2002-2003, the Committee recommended that all members receive free access to *JLTR* and the trustees approved this recommendation. The Publications Committee has explored the creation of an ATA education research journal. Due to the existence of other outlets and the low number of tax education papers submitted to previous midyear meetings, the committee has recommended against establishing an education journal at this time. The Board of Trustees agreed with this recommendation at their August 3<sup>rd</sup> meeting. The Publications Committee will be making a call for nominations for editor of *JATA* in the Fall newsletter.
23. Sharon Cox gave the report for the Regional Programs committee on behalf of Carol Fischer. Sharon thanked the committee members. In the past year, there were ten tax sessions held at the seven regional meetings. The committee tried to encourage tax submissions and increase awareness of meetings and deadlines. The committee has suggested including abstracts for tax papers to be presented at regional meetings in the midyear meeting program materials.
24. Jon Davis updated the membership on the Research Resources and Methodologies Committee's activities. The committee organized two sessions for the midyear meeting, one with new faculty research and a second session examining stock option research. The committee also wrote a column for the newsletter identifying tax articles in journals not typically read by tax faculty.
25. Tony Curatola gave the report of the Tax Policy Research Oversight committee. The committee sent approximately four comment letters to the Treasury. It has also prepared policy reports that are available on the web. Tony commended the committee for their work. The members often review these reports and turn them around in 48 hours.
26. Tim Rupert presented the Teaching Resources Committee's report. The committee presented a session on the changing CPA exam at the midyear meeting for which materials are available on the ATA web site. Committee members wrote articles for the newsletter on critical thinking and service learning. The committee is also starting an electronic case exchange. Submissions can be sent to Tim or Suzanne Luttmann.
27. Nell Adkins spoke on behalf of the Technology Resources Committee. This committee typically assists the *JATA* associate editor with software reviews. There were no software reviews this year due to the lack of new software. The committee will work with the associate editor to discuss ideas for this section of *JATA*.

28. Chris Bauman announced the creation of a pro bono task force. This task force will ascertain the types and amount of services that ATA members provide to low-income taxpayers and nonresident students and faculty, then report back to the membership.
29. Steve Thompson, webmaster, will post a survey about the web site after the beginning of the semester.
30. Dick Weber presented a proposed change to the bylaws. This change clarifies the process for nominating officers and trustees, replacing the list of positions in the current section XII of the bylaws as follows:

President-Elect, Vice-President-Elect, Secretary, Treasurer (if term is expiring), Trustees (the number necessary due to expiring terms), two members of the Publications Committee, and a Journal Editor-Elect if the Editor's term is expiring.

The nomination for the Journal Editor-Elect originates in the Publications Committee following procedures specified in the publications Handbook. The Publications Committee will recommend to the Board of Trustees one qualified and willing candidate for Editor-Elect. The Trustees can approve the recommendation or send it back to the committee for reconsideration. After approval by the Board of Trustees, the Editor-Elect will be added to the Nominations Committee slate.

The Nominations Committee will present its slate to the Board of Trustees for approval before bringing it to the membership for a vote.

The motion to approve the change was made, seconded and approved.

31. Mark Higgins described the 2004 meeting in Denver and encouraged members to submit papers to the various sessions. The negotiated hotel rate is good for both two days before and after the meeting (February 27 and 28). The hotel is located downtown with easy access to shopping and various sites. Beth announced that the 2005 midyear meeting will be held in Washington, DC at a Hyatt two blocks from the Capitol. Hughlene Burton, chair of the 2005 Annual Program committee, invited interested members to contact her about serving on the planning committee.
32. Shirley Dennis-Escoffier gave the nominations committee's report. Nominees are as follows:

President Elect	Fran Ayres
Vice-President Elect	Hughlene Burton
Secretary	Susan Anderson
Treasurer	Gary McGill
Trustees	Ben Ayers
	Tim Rupert
	Ellen Glazerman
Publications committee	Chris Bauman
	Bob Yetman

Shirley asked for nominations from the floor. None were made. A motion was made to accept the slate of nominees. The motion was seconded and approved by the membership.

33. Beth Kern thanked the ATA for the opportunity to serve as president. She introduced Dave Stewart as our new President. Dave welcomed everyone to Honolulu. He thanked Beth for her work the past year and commended her for taking the office immediately after organizing the 2002 midyear meeting. He thanked previous ATA presidents for helping him with planning for the upcoming year. Dave said that over 200 members are serving on committees and that almost everyone received their first choice in committee assignments. He asked members to bring forward ideas for ATA activities and pursuits. Dave stressed that the ATA's greatest strength is its collective service to communities, universities and students. Dave compared the ATA to the Milky Way galaxy. He said that each of us makes individual contributions that have more of an impact than we may know. Dave described comments by a speaker at the recent national Beta Alpha Psi meeting who encourage students to think more about 'who they will become' rather than 'what they will become.' Dave said that much of 'who we become' relates to service, such as ATA service.
34. The meeting was adjourned at approximately 11:30 am.

**ATA BOARD OF TRUSTEES MEETING**  
**February 27, 2004**  
**Denver, Colorado**

Members present:

Fran Ayres	Ben Ayers
Susan Anderson	Hughlene Burton
Anne Christensen	Merle Ericksen
Shirley Dennis-Escoffier	Ellen Glazerman
Bob Halperin	Mark Higgins
Stu Karlinsky	Beth Kern
Gary McGill	Lil Mills
Kaye Newberry	Shelley Rhoades-Catanach
John Robinson	Tim Rupert
Gene Seago	Gillian Spooner (via phone)
Dave Stewart	Steve Thompson

1. Susan Anderson presented the minutes from the August 2003 meeting, which were approved.
2. Gary McGill presented the Treasurer's report which was followed by a discussion of how the AAA charges for JATA and JLTR.
3. John Robinson provided the JATA editor's report and JATA Conference committee report. Eleven papers were submitted to the JATA conference this year, down from 15 papers last year. Journal submissions to JATA are also slightly down. John mentioned that most authors are taking a year to revise and resubmit papers after first round reviews. The Publications Committee is working on getting JATA listed in the Social Science Research Index. John discussed the need to try to encourage more research among members and commended both the editorial board and JATA conference committee for their work.
4. Gene Seago gave the JLTR editor's report. Seven papers have been submitted for the period July 1, 2003 to January 31, 2004, which Gene said is encouraging. JLTR has published four papers. Gene is trying to get the AAA to provide free and simplified access to the journal. Last year Thomson Publishing contributed \$3,000 to facilitate publication, and the group discussed ways to give credit to Thomson. The board would like to publicize JLTR, perhaps by giving samples to practitioners.
5. Fran Ayres raised the question of why AAA charged the ATA over 26 hours for mid- year meeting work, compared to eight hours for the Accounting Program Leadership Group where the AAA runs the entire meeting. The AAA staff spent 34 hours on running the Auditing section meeting. Fran will investigate this issue further.

6. Mark Higgins provided an update on the Midyear Meeting. Mark estimated 228 attendees, including members and exhibitors. The board thanked Mark for his work in organizing an outstanding meeting.
7. Kaye Newberry reported for the Annual Meeting Program committee. She received 32 submissions (up from last year) and the ATA has been allocated six research sessions (18 papers). The ATA business meeting will be on Monday morning during the annual meeting and is not included as part of the six sessions. Kaye said that she had received many strong papers and she commended her committee members for providing excellent feedback. The board discussed the merits of having doctoral students serve as reviewers.
8. Lil Mills presented a proposal for a tax doctoral consortium brought forward by the Research Methodologies committee. Both the Auditing and Managerial sections have held doctoral consortiums in conjunction with their midyear meeting for several years. The board discussed whether a doctoral consortium would help attract students to tax, the number of students who might attend such a meeting, and its potential cost. Currently, Ernst and Young is providing funding for 22 students from 16 schools to attend this year's midyear meeting. Gillian Spooner of KPMG said that they would like to be given the first opportunity to fund the program. Ellen Glazerman said that E&Y would also entertain a proposal. Bob Halperin made a motion to move forward with doctoral consortium, which was seconded by Stu Karlinsky and passed unanimously. The Research Methodologies committee has developed the theme of "how can a tax researcher prosper in mainstream accounting research?". Lil Mills will contact Ph.D. program directors to determine the number of possible attendees and then will submit a funding proposal. Lil volunteered to head the doctoral consortium committee for 2005.
9. Hughlene Burton provided an update on the 2005 midyear meeting in Washington, D.C. The meeting will be held on March 5 and 6, 2005 and its theme will be "Tax Policy." Hughlene plans to have luncheon speakers on both days. There was some discussion of moving the award presentations to the midyear meeting, but the board decided to continue giving all of the awards at the Annual Meeting. Gillian Spooner provided suggestions for several potential speakers. The registration cost has yet to be determined.
10. Shirley Dennis-Escoffier raised an issue involving complimentary hotel rooms. Hotels generally provide groups one complimentary room for every 50 rooms reserved by conference attendees. The Board agreed that the complimentary rooms should be given to speakers who are not ATA members, then to doctoral students.
11. Shirley also presented the 2006 Midyear Meeting Location committee's report. Shirley, working with the Las Vegas Convention and Visitors

Bureau, submitted proposals to all member hotels but only received four responses. The proposals contained several problems, including high cost, poor location, and hotel renovations that will be in progress during the meeting. In addition, Las Vegas hotels have a reputation for canceling contracts with short notice in order to accommodate larger groups and are not willing to specify the meeting rooms that we would be using. Shirley discussed her concerns with AAA Executive Director Tracey Sutherland since the APLG had recently held a meeting in Las Vegas. Since the APLG met on weekdays, they did not face all of the issues that the ATA would encounter for a weekend meeting. The backup city for the 2006 meeting is San Diego. Dave Stewart made a motion that we move the meeting to San Diego that was seconded by Bob Halperin. The trustees voted unanimously to move the meeting to San Diego.

12. Shirley Dennis-Escoffier presented the report of the Midyear Meeting Logistical Issues Taskforce. The taskforce was asked to identify all of the logistical tasks required for the Midyear Meeting and investigated ways of relieving the workload on the VP. One possibility would be to have AAA handle more meeting logistics. Currently, the AAA signs the hotel contract (after hotel selection and initial negotiations are done by ATA), handles registration, and prints two-part CPE forms. They can also print programs, evaluations forms, nametags, and signs with at least 45 days notice. If AAA were to handle on-site registration, the ATA would have to pay for all of the AAA representatives' travel expenses, which would result in significantly higher meeting costs. The group discussed suggested hiring an outside meeting planner. It is not known if AAA would permit the use of an outside meeting planning but it would be more expensive as AAA states they do not currently charge for meeting planner services, just actual out-of-pocket costs. ATA members have been providing meeting planning services free of charge for several years but concerns were expressed as to whether it is a good use of an academic's time to handle all of the details in meeting planning. There was some concern that the ATA would not have the same degree of control over the meeting if it turned over all of meeting planning to someone outside of the ATA. Shirley suggested that the tasks the VP was unable or unwilling to handle could be assigned out to committee members who were willing to do them; the ATA is very fortunate to have members who are willing to handle these tasks. The current VP and the VP for next year's meeting indicated they were not concerned about handling all the logistical tasks. The trustees' concern appeared to be more for future VPs who may not be as comfortable in overseeing these tasks. Ellen Glazerman pointed out that even when a professional meeting planner is used, the program chairperson still must work with the meeting planner to oversee all the logistical issues of a meeting. She suggested inviting Tracey Sutherland to the trustee's meeting in Orlando to discuss meeting planning issues. Dave thanked Shirley and the task force for their work.

13. Shelley Rhoades-Catanach said that the Publications Committee will soon make a recommendation about the appointment of the next JATA editor. Currently the JLTR and JATA editorships expire in the same year. Shelley recommended that Gene Seago's term be extended to 2006 so that the terms would expire in different years. This motion was approved unanimously. Shelley mentioned that there will be some revisions to update the Publications Manual which she will distribute prior to the annual meeting.
14. Susan Anderson described the Pro Bono Taskforce's activities. The taskforce has prepared a survey of member's involvement with VITA and other tax assistance programs that will be emailed soon.
15. Beth Kern spoke about a request from The Taxpayer Advocacy Panel for an ATA representative to participate in a 3-4 hour conference call regarding the licensing of tax practitioners not following within Circular 230. There is not an existing committee to address this issue.
16. Dave Stewart asked for input about how we can better recognize the firms that support ATA activities.
17. Fran Ayres proposed that the Long Range Planning Taskforce be made a standing committee. She plans to continue the Pro Bono Taskforce and Midyear Meeting Logistical Issues Taskforce next year.
18. Fran Ayres distributed copies of a report she recently received from the AAA detailing the hours that staff members spent on publications and nonpublication section activities. The board members identified areas of concern. Fran suggested emailing her, Dave Stewart, and Ellen Glazerman with questions. The hours assigned to the newsletter seemed high relative to the time required. Ellen gave insight into the AAA's transfer costing study and the financial challenges it faces.
19. The meeting concluded at 11:55.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING  
AUGUST 8, 2004  
ORLANDO, FLORIDA**

Officers and Board of Trustees members present:

Ben Ayers  
Fran Ayres  
Hughlene Burton  
Anne Christensen  
Merle Erickson  
Ellen Glazerman  
Bob Halperin

Mark Higgins  
Beth Kern  
Gary McGill  
Shelley Rhoades-Catanach  
Tim Rupert  
Gillian Spooner  
Dave Stewart

Others present:

Chris Bauman  
Byran Cloyd  
Andy Cuccia  
Shirley Dennis-Escoffier  
Lil Mills

Nancy Nichols  
Tom Omer  
John Robinson  
Gene Seago  
Tracey Sutherland

1. President Dave Stewart welcomed the officers and trustees and called the meeting to order at 12:30 p.m.
2. Dave presented the minutes from the February 27, 2004 meeting. The minutes were approved as submitted.
3. Gary McGill presented the Treasurer's report, noting that we are ending the year with more funds than the beginning of the year. He also indicated that the bill for KPMG's \$25,000 contribution to offset the cost of the mid-year meeting had just recently been sent, so those funds should be received by the association soon as well. Gary also pointed out that the midyear meeting costs are creeping up, so it raises the issue of whether the midyear meeting registration cost should be raised. Anne Christensen asked about the current level of membership because it looked like the contribution from dues was down. Gary responded there were currently about 812 members, which is a decrease from several years ago. Fran Ayres indicated that she has charged the Membership Committee with following up with members who have let their membership expire over the last several years. Anne also noted that the AAA membership numbers generally drop in the year after the annual meeting is in Hawaii, so this may also be affecting the ATA membership numbers.
4. Fran Ayres presented the 2004-2005 budget for the association. She indicated that there were two issues related to budget items. First, she noted that the midyear meeting costs are higher. The cost is based on an estimate that 180 people will attend the meeting. Hughlene Burton explained that the food costs are going to be substantially higher in Washington, D.C. Fran noted that the budget included an increase of \$10 in the registration cost to help cover the expected increase in costs for the meeting.

Second, Fran indicated that the costs for journals also presented some issues. Last year, the trustees voted to provide free electronic access to *JLTR* to the membership. This year, the cost to continue to provide the free access would be approximately \$4,000. The budget currently includes this cost under cash expenditures for journals. The trustees discussed the expense. Dave noted that the e-mail responses he received indicated that the trustees strongly supported continuing to provide free access for members. Tracey Sutherland also had communicated with the officers by e-mail and encouraged the association to continue to support the free access to allow the journal to build an audience (her e-mail noted that new journals generally take 3-5 years to establish a following). She also indicated that the AAA had hired a publication consultant who had some ideas for further promoting *JLTR*. The trustees again voiced their support for providing free access to the journal, but also suggested that the association should pursue the possibility of lowering the payment by only being charged for actual usage. Dave also agreed to contact Tracey to make sure that Gene, John and Tim are put in contact with the AAA publication consultant. Fran also suggested that it would be helpful if the e-mail that is sent to members to announce new issues of *JLTR* could be made more informative by including the table of contents and perhaps abstracts. Gene will contact Beverly at AAA about the format of the e-mail sent.

In other discussion about the proposed budget, Fran noted that the income from dues was based on the 812 members that we currently have and 72 associate members. Fran also noted that with the addition of the doctoral consortium and the travel funds designated for the doctoral students, the ATA needs to determine the best way to provide appropriate recognition to the firms that provide this support. Ellen, Gillian, and Hughlene volunteered to work on creating a way to appropriately recognize all philanthropy.

Fran also noted that the Long-Range Planning Task Force was typically responsible for allocating the travel funds to the Ph.D. students attending the midyear meeting. The question was raised whether that should continue or if the doctoral consortium committee should be responsible for the allocation of funds. Fran and Lil will talk to decide how this process will be coordinated. The trustees also discussed whether schools should be required to commit some funds. Lil noted that her committee had previously identified 60 tax doctoral students at various stages in their program, and was targeting a group of 30 for attendance at the doctoral consortium. Lil will contact the New Faculty Concerns Committee to determine if they can help her identify additional doctoral students.

5. John Robinson presented the *JATA* editor's report. John will be turning over the editorship to Bryan Cloyd in June, but will have a transition period in between. John is continuing to work on having *JATA* listed on SSCI. He noted that they only consider adding journals in May of each year and he believes that we will be ready for the next application period. John noted that one factor that is important for SSCI is the reputation of the editorial board, so he has kept that in mind as he extended invitations to members of the current year's editorial board. The editorial board is planning a meeting for the next day to brainstorm ways to increase submission. For the previous year, sixteen new submissions were received. Also, submissions to the *JATA* conference were down. Despite the downward trend, John noted that the journal is still publishing high quality papers, but there are fewer to choose from. Anne asked how this trend compares with other sections of the AAA. John explained

that all AAA sections, except one, had experienced a similar decline in submissions. John also indicated that submissions to *National Tax Journal* are down.

John and Bryan also expressed some concern about the effects of publishing the editor's report in the current form in *JATA*. John will work with the Publications Committee to determine what changes in the format of the report might be appropriate and when the report should be presented to the membership (at the annual meeting or mid-year meeting). John also indicated that he would like to consider requiring authors to submit accepted papers to SSRN.

6. Gene Seago presented the *JLTR* editor's report. Gene indicated that during the first year, the journal received 13 submissions. For the current year, this number dropped to 10 submissions, but these submissions were more aligned with the mission of the journal. The acceptance rate for the current year was 50%, largely due to extensive and careful revisions. Gene noted that he is pleased with the quality of the papers accepted and that a current article deals with a case that is before the Supreme Court and he believes that the article may be cited in the brief to the court.

Gene continued his report by noting that problems still exist with accessing the journal and the on-line appearance of the journal. Gene also raised the issue of placement of the journal. He believes that to have an impact in the long run, the journal will need to be placed on databases like Lexis or Westlaw. The Publications Committee will continue to explore the possibility of getting the journal on some of these databases. Fran also asked whether the ATA has done any hard copy mailings to targeted groups outside the ATA that might have some interest in *JLTR* in order to further increase its visibility. This effort might also increase the visibility of the journal if we could have a special introductory guest membership. As a first step, the trustees suggested e-mailing the membership to advertise the journal. It was suggested that the e-mail be made informative, like those in the SSRN e-mails.

7. Tracey Sutherland joined the meeting and the trustees continued their discussion of *JLTR*. Tracey noted that the AAA believed that *JLTR* might develop a broader readership beyond the AAA. One problem with the AAA's current system for electronic journals is that it focuses only on member access by password and is not suited for access by libraries using an IP range. The AAA has hired a publication consultant to find ways to increase library subscriptions. Tracey also indicated that the AAA is working to better market its journals. Fran asked whether it would be possible to provide more information about the contents of *JLTR* when the e-mails are sent out. Tracey said that it would be possible, and that the ATA should contact Bev Harrelson from the AAA to work on this.

Gene raised the fundamental question of whether these journals are meant to be a source of income for the AAA. Tracey indicated that the AAA Publications Committee is responsible for this decision. Fran asked whether it would be possible to provide open access to *JLTR* to help it build a readership since the ATA is already paying \$4,000 for the access for its members. The trustees also asked whether it would be possible to track from the website the users of the journal. The trustees also noted that if other potential readers could get access to the journal for free for a year, they might be willing to subscribe later. Gary noted that *National Tax Journal* allows readers to access anything more than year old from the web for free, but users must pay for anything more current. He suggested that this model might also

work for *JLTR*. Fran suggested that the trustees would feel better about the access fee the ATA pays if we felt that we are encouraging larger readership for the journal. Tracey will talk to Bob Libby and AAA Publication committee about this issue. The trustees noted that law professors, law students, regulators, and tax practitioners should be potential markets for this journal, so it would help build readership if there was a way for people to get a free first look.

In concluding the discussion, the trustees agreed to the following action items: Tim and Gene will coordinate with the AAA to decide how we can get more information included in the e-mail announcements for new issues of *JLTR*. They will provide guidance and advice as to what we would like to see in these e-mails. Tracey will look into the possibility of a pilot program that will allow everyone access for free. Fran asked whether Tracey was supportive of going to this extra effort for the same access price that the ATA is currently paying. Tracey is supportive, but added that she thought we should set a time limit. One year was suggested. Tom also noted that the tracking would help both the ATA and AAA make decisions about access to the journal.

8. The trustees also discussed a report of hours devoted by AAA staff to the ATA. Tracey wanted to clarify two issues related to the trustees' discussion of this report at their previous meeting. First, the report that was discussed only included data for a three month period. When data for the year are examined, the hours don't seem nearly as out of line as the trustees may have thought. In addition, this is the first year that the AAA has attempted to gather these data, so the process still needs to be refined. Second, currently, there is no mechanism by which the sections are actually charged for the time devoted by the AAA staff.

However, to make the interaction between the ATA and AAA for meeting planning run more smoothly, Tracey suggested that Shirley, Tracey and the program chair for the midyear meeting work on the contract at the same time, or at least that Tracey be involved earlier in the process. Shirley asked if the AAA had a model contract, but Tracey indicated that it doesn't. Ellen suggested that if the ATA had a "hot button" list from the AAA for contracts, this could help the contract processing as well. Tracey also indicated that the ATA could look at the changes that were made to this year's contract for indications of trouble areas as well.

9. After a short break, Mark Higgins presented the report for the 2004 midyear meeting in Denver. The meeting made money (with the help of the contribution from KPMG) and the residual will go to pay for the publication of the *JATA* supplement. Mark noted that we had 183 paid attendees and 20 students. Mark noted that attendees indicated on the survey that they attended for a variety of reasons, so we are probably doing a good job of meeting the various needs of the membership. Mark suggested that late registrations were an issue, but Hughlene has established a higher penalty for late registration and on-site registration for the next mid-year meeting, so this should help minimize these problems.

Mark indicated that the other major issue was registration by the Ph.D. students attending. He suggested that the ATA establish a clear policy well before the meeting registration. The group discussed different options for supporting the registration costs for Ph.D. students. The trustees suggested that the ATA waive the registration fee for Ph.D. students, but they will be charged late fees if they sign up late. Bob Halperin moved that this policy be adopted. The motion was seconded by

Mark and passed unanimously. The trustees also discussed the policy for support for travel expenses. Gary McGill moved that the ATA offer reimbursement up to \$250 for the travel of Ph.D. students on a grant basis. Fran seconded the motion and it was unanimously approved.

10. Hughlene Burton presented her report on the upcoming 2005 midyear meeting. She noted that the meeting is a week later than usual. This year it will be March 4-5. Hughlene has already confirmed the two luncheon speakers. The JATA conference will be split between Friday morning and Friday afternoon to accommodate a panel on the Schedule M-3 and transparency. Mark suggested including information in the registration materials about BWI airport because some discount airlines fly there. Hughlene will also add information about the free registration for Ph.D. students. The trustees meeting will either be early Friday morning or Thursday night. Fran and Hughlene will further discuss the timing of the meeting and decide.
11. Shelley Rhoades-Catanach presented her report on the 2006 midyear meeting. The location for the meeting is San Diego and it is scheduled for Feb. 24 and 25. We have signed the hotel contract for the Paradise Point Resort and Spa at the price of \$160 per night for single or double occupancy. She also thanked Shirley and Marty for their help with the contract. One problem they encountered this year was that the hotel had another group interested for the same time, so we had a deadline of July 30 for completing the contract. This timing created some problems with the AAA staff because of the annual meeting, so for the future, it would help if the contract could be ready in May. However, the problem with this is that the VP-elect is not nominated until February. Shelley also noted that they did much of the correspondence by e-mail to cut down on mail time. Finally, Shelley asked that anyone with suggestions for committee members for the midyear meeting contact her.
12. Beth Kern presented information on the site location for the 2007 mid-year meeting. The committee considered where the ATA held meetings in the recent past as well as locations for the AAA annual meeting. The committee recommended San Antonio, with New Orleans as a back-up. The trustees unanimously approved this recommendation. Beth suggested that if people wanted to expand the list of possible cities for the future, then additional research would be needed. The trustees decided that the next site selection committee would research some additional cities and give the list to Hughlene to incorporate into the survey of the membership at the mid-year meeting.
13. Lil Mills provided the report on the annual meeting for Kaye Newberry. She noted that all of the sessions and the luncheon were ready to go.
14. Chris Bauman provided an update on the Pro Bono Tax Services task force. The task force distributed a survey to the membership and received over 120 responses. The committee is meeting at the annual meeting and is planning a session at the midyear meeting. Fran raised the possibility of providing support to the AAA regions to host an ATA session on pro bono tax issues at their regional meetings, with the funding being used to attract speakers. Fran suggested that the regions be required to submit a proposal if they are interested in the funding. Fran moved that the ATA encourage these sessions at the regional meetings by offering funding up to \$500. Ellen seconded the motion, and it was unanimously accepted by the trustees.

15. Shelley Rhoades-Catanach presented the changes to the Publications Handbook and noted that it hadn't been updated since 1997. Many of the changes proposed by the Publications Committee were made to update for changes in the organization. Shelley also indicated that the ATA editorial changes that were distributed are to be placed at pages 4-21 and 22. The proposed changes, as distributed, were unanimously accepted.
16. Lil Mills presented her report on the upcoming ATA doctoral consortium. She noted that she had been having problems getting information on the ATA website about registration. Lil will work with Hughlene and the AAA webmaster to get the problems resolved. Dave and Lil will also contact the ATA webmaster to get additional information on the ATA website. Lil asked the trustees to encourage students to attend and have their department chairs advertise it. Fran raised the issue of when the chair for the doctoral consortium committee should be named. She noted that it might make sense to name the chair earlier, as we do for the mid-year meeting committee. Tom and Lil will work together to get next year's committee established so that it is ready to begin at the upcoming mid-year meeting.
17. Beth Kern indicated that the AICPA Tax Executive Committee would like to have an ATA liaison on the committee. The term is for three years. Ideally, the liaison would be a member of the ATA board for the three years as well. Beth said they would prefer an officer or someone in a leadership position, with the term starting in October/November. The trustees discussed the position and expressed interest in pursuing it further. Beth will follow up to get more details about the position.
18. Gary presented an issue regarding the use of ATA letterhead and the submission of position statements from the ATA. Fran also raised an issue of whether the membership should be sent an e-mail with any position statement that is submitted from the ATA. Fran will follow up with the current policy oversight committee chair and the incoming chair to make sure that they understand the policy for developing position statements from the ATA. Shelley asked if the trustees could get a copy of the position statement that was released last year.
19. Fran raised the issue of the term for the webmaster. The technology committee will look into issues related to the webmaster's term and duties. If anyone has thoughts on how the position should be structured, they should contact Fran.
20. Hughlene made a motion to adjourn and Shelley seconded. The meeting was adjourned at 4:00.

**MINUTES OF THE ATA BUSINESS MEETING**  
**August 9, 2004**  
**Orlando, Florida**

1. Dave Stewart called the meeting to order at 10:35 a.m. and welcomed the membership. Dave thanked Kaye Newberry and her committee as listed on the back of the blue book for all their hard work on the annual meeting program for the ATA.
2. Tim Rupert presented the minutes of the ATA business meeting held in August 2003. Shirley Dennis-Escoffier motioned to approve the minutes and Jerry Stern seconded the motion. The minutes were approved.
3. Gary McGill reviewed the Treasurer's report for 2003-2004. Gary explained that the budget contained two big ticket items: *JATA* and the mid-year meeting. He noted that membership is down slightly but that the association is hoping to increase membership over coming year. He also noted that the cash balance at the end of the year is up slightly from the previous year.
4. Fran Ayres presented the 2004-2005 budget. Fran noted that costs for the mid-year meeting are expected to be a little higher than in previous years, but the proposed budget still results in an increase in the ending cash position. Fran also noted that the new ATA doctoral consortium will receive funding from KPMG and the association also received a commitment from E & Y to help defray travel costs for doctoral students who wish to attend the mid-year meeting. Fran thanked both firms for their commitment to the association.
5. John Robinson presented the *JATA* editor's report. He noted that submissions for the previous year were down, so the editorial board is considering new programs that will increase submissions. John also encouraged those who receive a "revise and re-submit" decision to contact him if they have any questions about the reviews that they have received. John also noted that submissions to the *JATA* conference were down and the editorial board is also looking for ways to increase submissions, including the possibility of initiating a Best Paper Award. John also noted that the turnaround time for reviews is averaging 55 days. John thanked the editorial board for their constructive reviews. Finally, he also thanked David Hulse for his service as book editor for the past three years and welcomed his replacement, Carol Fischer, as the new book editor. If members have items for her, they should send her an e-mail.
6. Gene Seago provided the editor's report for *JLTR*. This year, ten papers were submitted, as compared with thirteen that were submitted in the previous year. However, Gene noted that the submissions for the current year were more closely aligned with the objectives of the journal. He noted that acceptance rates increased from 30 to 50%. He encouraged

- the members to submit more papers and to use the journal. To help make the journal easier to use, efforts are being made to improve the website. Dave Stewart noted that all ATA members have free access to the journal and he encouraged all members to take advantage of this availability. He also noted that the trustees are working with the AAA to improve announcements and the format of the journal.
7. Kim Key presented the report for the Annual Meeting Program committee. The committee received 32 papers, with 25 papers being accepted for concurrent sessions or forum presentation. Kim encouraged members to submit to next year's meeting because the number of sessions allocated to the ATA is determined by the number of submissions.
  8. Debra Salvador reported that the ATA/Deloitte & Touche Teaching Innovation Award Committee received 7 submissions. One submission was disqualified because the authors were not members of the ATA. The award winners will be announced at the luncheon. The winners will present their teaching innovation at a session during the mid-year meeting in Washington, D.C.
  9. Sandra Callaghan announced that the ATA/PwC Doctoral Dissertation Award Committee received four submissions, and the winner will be announced at the annual meeting luncheon.
  10. Sanjay Gupta thanked and acknowledged the members of the ATA Manuscript Award Committee. The committee identified all manuscripts published during the award period and the winners will be announced at the luncheon.
  11. Carolyn Strobel presented the report for the Awards Committee. She thanked her committee and noted that they met twice. The committee will be presenting the Sommerfeld and Service awards at the luncheon.
  12. Jon Masselli reported for the Concerns of New Tax Faculty Committee. The committee hosted a breakfast for new faculty at the mid-year meeting which included a discussion about career development by Marty Wartick and Ed Maydew. Each new faculty member was also introduced at the luncheon during the mid-year meeting. Finally, the committee started a comprehensive list of new faculty and hopes to start a mentoring session.
  13. Silvia Madeo reported that the Long-Range Planning Task Force focused on the mis-match between the supply and demand for tax doctoral students. The task force has been frustrated by its attempt to get hard data on the issue. The AICPA and AAA have also identified the supply of new accounting doctorates as an issue for the accounting field. Silvia is on a committee formed by these groups to gather more information and they have included a question on their survey that asks for teaching

interest, so more data can be gathered. The task force also worked with E & Y to help doctoral students attend the mid-year meeting.

14. Mark Higgins presented the report for the Midyear Meeting Program Committee. He indicated that over 200 people attended the meeting in Denver. The full report for the meeting is available on the website. Mark also thanked his committee for all of their hard work, especially Shelley Rhoades-Catanach for finding the luncheon speaker and Shirley Dennis-Escoffier and Marty Escoffier for their help with the meeting logistics. Dave Stewart thanked Mark on behalf of the members for all of his hard work to make the meeting a success.
15. Shirley Dennis-Escoffier reported on behalf of the Midyear Logistical Issues Task Force. Shirley noted that the ATA is the only AAA section that handles all of its own meeting planning. This allows the ATA to structure a meeting that is custom-designed for its members at a reasonable cost. She also noted that the midyear planning committee not only deals with the program, but also deals with the logistical issues involved with the midyear meeting. She encouraged members who might be interested in helping with logistical tasks to join the committee for next year.
16. Beth Kern represented the Midyear Meeting Site Selection Committee and announced that San Antonio was chosen as the tentative site for the 2007 mid-year meeting with New Orleans serving as the back up location.
17. Shelley Rhoades-Catanach announced that the 2006 midyear meeting will take place in San Diego from February 24 – 26. She asked any members interested in volunteering to help with planning the meeting to contact her.
18. Shelley Rhoades-Catanach also presented the report of the Publications Committee. The primary task of the committee was to solicit nominations for and select a new editor for *JATA*. The committee forwarded the nomination of Bryan Cloyd to the trustees.
19. Sharon Cox presented the report for the Regional Programs committee. She noted that submissions to the various regions were largely in line with the previous year, but that this level of submissions was still lower than the committee would like. She encouraged new faculty to submit papers to the regional meetings. She also noted that the committee had a volunteer from the UK for the coming year, so they may look to facilitate representation for international meetings as well.
20. Lil Mills reported that the Research Resources Committee organized a session for the midyear meeting titled “How Can Academic Research Yield Timely Tax Policy Recommendations?” The committee also concentrated on planning the upcoming doctoral consortium. Finally, the committee

recruited doctoral students to help write summaries of recently published articles for the newsletter.

21. Cherie O'Neil presented the report for the Tax Policy Research Oversight committee. She indicated the goal of the committee was to review submissions from the technical sub-committees. The committee approved one report from the Corporations Sub-committee on the Schedule M-3. Cherie encouraged other sub-committees to consider submissions for the coming year. However, she warned the sub-committees to be sure to allow enough time for the review process by the Oversight Committee and the trustees.
22. Cherie also provided the report for the Accreditation and Curriculum Committee for Janet Meade. The committee addressed concerns about the tax component on the CPA exam and providing access to the tax research database used on the exam. The committee is investigating the possibility of making some best practice research problems that illustrate how to use the database available on the ATA website. The committee also discussed concerns about the new AACSB accounting accreditation standards and the syllabi exchange.
23. Caroline Craig presented the report for the Teaching Resources Committee. The committee planned a session for the upcoming 2005 midyear meeting to help members incorporate research in the first tax class and to help prepare students for the research requirements on the CPA exam. The committee also contributed a column to the newsletter that explored why lecturing still works. The committee continued its efforts to develop a case exchange on the ATA website and thanked Zite Hutton for her help with this charge. The chairs of the committee plan to release a call for cases to ATA members in the near future.
24. Tom Omer presented the report for the Technology Committee. He thanked Lil Mills for helping the committee gain access to professional software and noted that the review of the software will be appearing in the next issue of *JATA*.
25. Dave Stewart thanked all committee chairs and committee members again. He noted that much of the work is unseen, but is vital in making us a better organization.
26. Hughlene Burton invited everyone to attend the 2005 midyear meeting in Washington, D.C. She announced that the focus of the meeting will be tax policy. The meeting will take place on March 4 and 5, which she noted was a week later than the usual date for the meeting. She indicated that the preliminary program was available and pointed out some important information in the program. The program includes a registration form. This year, there are late registration and on-site registration fees, so Hughlene encouraged members to get their registration in early. Hughlene

also announced that the speakers for the luncheons will be George Yin (Chief of Staff for the Joint Committee on Taxation) and Ronald Pearlman (Georgetown University). She also announced that the program sessions include a number of people from the IRS and Treasury Department. Finally, she noted that the *JATA* conference will be split into morning and afternoon sessions to allow for a panel presentation on the Schedule M-3 in the afternoon.

27. Lil Mills announced that the ATA would be sponsoring the 2005 doctoral consortium to take place before the midyear meeting. She noted that the funding and program for the inaugural consortium were in place. She thanked Bernie Milano and Gillian Spooner, as our liaisons with KPMG, for their efforts in helping us secure funding from the firm for the cost of the consortium. She also thanked Ellen Glazerman from E & Y for help in securing funds to help defray the cost of travel for the doctoral students. Lil announced that the trustees agreed to fund up to \$250 for travel for doctoral students. Registration information will be available in September or October. The committee will be extending invitations to known doctoral students and department chairs, but Lil also encouraged ATA members to help advertise this event at their institutions.

28. On behalf of the Nominations Committee, Anne Christensen presented the following slate of nominees for the various offices/positions:

President-Elect	Tom Omer
Vice President-Elect	Shelley Rhoades-Catanach
Secretary	Tim Rupert
Trustees	Andy Cuccia
	Tony Curatola
	Lillian Mills
	Nancy Nichols
	Christine Bauman (to replace Tim Rupert)
	Gillian Spooner
Publications Committee	John Everett
	Kaye Newberry
<i>JATA</i> Editor	Bryan Cloyd

Anne asked for additional nominations from the floor. None were made. A motion was made to accept the slate of nominees. The motion was unanimously approved by the membership. Anne thanked the nominees for their willingness to give service to the ATA in the upcoming year.

29. Dave Stewart reviewed the accomplishments of the previous year and noted that there were two initiatives that may impact the ATA in the future. First, he identified the upcoming doctoral consortium as a significant accomplishment. He thanked Lil and others for bringing this idea to the trustees and implementing it. Second, he thanked the Publications Committee for securing an editor-elect for *JATA* and asked the

membership to pledge their support for Bryan in order to bolster the strength of *JATA*. Dave then presented a plaque to Fran Ayres to congratulate her on her upcoming term.

30. Fran Ayres thanked Dave for all of his hard work during his year as president, and the members applauded his efforts. Fran noted that the doctoral consortium is an exciting new venture for the ATA and she expressed hope that it will attract new people to the meeting and the organization. Fran thanked KPMG and E & Y for their continued support of the ATA's programs.

Fran noted that she joined the ATA almost 25 years ago. She explained that one of the major benefits she has received through her involvement is the opportunity to interact with members from diverse backgrounds. She noted that traditionally the ATA has been an organization which has served all of these various groups of members well. She hopes to continue to improve on the service that is provided to this diverse population during the coming year. If members have additional ideas on improving the level of service, she would appreciate hearing their suggestions. Fran noted that efforts to attract new faculty have been successful, but plans to continue this effort and hopes that the mid-year meeting and consortium will help attract additional members. Fran also indicated that there are exciting opportunities for the policy committees and that an initiative for the coming year is to better publicize the work of these committees and create a broader awareness of their work.

Fran also explained that the ATA faces some challenges in the coming year. The membership has declined so she has charged the membership committee with contacting those who have dropped their membership to figure out why. She has also asked the regional committee chairs to serve on the membership committee to promote membership in their regions. Fran has set a goal of increasing membership back to a total of 1,000 members.

While the ATA is strong financially, the AAA is not as strong. Fran explained that the ATA must therefore be prepared to address issues of cost allocation from the AAA. The AAA is currently collecting information about cost allocation, so there is the fear that the ATA and other sections may bear a higher cost for the AAA operations than they have in the past.

Fran applauded the work of the editors for the ATA journals, but noted that the journals also face the challenge of declining submissions. Fran indicated that the ATA must work to increase the visibility and reputation of the journals.

Fran encouraged anyone who has an interest in serving on a committee but has not yet signed up to contact her. There are still opportunities to

join committees. Finally, she thanked the members for the opportunity to serve as president of the ATA.

31. The meeting was adjourned at 11:30 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING  
MARCH 4, 2005  
WASHINGTON, D.C.**

Officers and Board of Trustees members present:

Ben Ayers  
Fran Ayres  
Chris Bauman  
Hughlene Burton  
Andy Cuccia  
Tony Curatola  
Bob Halperin

Beth Kern  
Gary McGill  
Nancy Nichols  
Tom Omer  
Tim Rupert  
Gillian Spooner  
Dave Stewart

Others present:

Raquel Alexander  
Amy Dunbar  
Kim Key

Bernie Milano  
John Robinson  
Eugene Seago

1. President Fran Ayres welcomed the officers and trustees and called the meeting to order at 7:00 a.m.
2. Raquel Alexander, chair of the Education Research committee, reported on issues faced by the committee. This year, the committee received only one submission for their session at the mid-year meeting, so the committee planned a panel discussion instead. Raquel raised the issue of whether the committee's charge should continue to include developing the education research session at the mid-year meeting, given the pattern of declining submissions. Fran suggested that the issue be referred to Vice President Elect, Shelley Rhoades-Catanach to determine if we continue with this session. Andy Cuccia noted that the committee might have suggestions for other charges that they could work on instead of the session. Beth Kern noted that two years ago there were a larger number of submissions, but that it may be that the people doing this research may now be choosing other outlets. Tom Omer suggested that one possibility is to combine the Teaching Resources and the Education Research committee. Tom and Shelley and Raquel will discuss the issue of the session for next year. Tom and Fran will further consider the issue of combining the two committees.
3. John Robinson, editor of the *Journal of the American Taxation Association (JATA)*, presented his report for *JATA* and noted that the numbers are comparable to last year. Also, he noted that submissions for January were up. The *JATA* conference had 18 submissions which is an increase from previous years, so this has also created a good pipeline. John also discussed the forum announcement that was distributed to encourage senior faculty to work with junior faculty and doctoral students. Proposals for papers for the forum will be screened by the editorial board. If they pass, then they get an

expedited review which should help reduce the number of rounds. This forum is an effort to get people to target their research to *JATA*. Tom asked if John would consider approaching people to develop projects for this forum and John indicated that he and Bryan Cloyd (Editor-Elect) did talk with people as they were developing the idea. Fran suggested that John might consider mailing a hard copy of the announcement to members and noted that the AAA can create mailing labels inexpensively. John also presented the report for the *JATA* conference committee. Finally, John noted that he is beginning to work on the application to have *JATA* included in SSCI database.

4. Gene Seago, editor of the ATA's *Journal of Legal Tax Research (JLTR)*, presented the report for *JLTR*. Gene received 10 submissions for the first 6 months and expects 12-14 for the year. Gene noted that when the journal was created, the idea was to focus on both the pedigree (high quality articles) and timeliness. Gene noted that we are working on pedigree by getting people to know the journal and the types of articles it publishes. He also noted that most of the submissions have not dealt with issues that have been time sensitive, but one potential problem with timeliness is that articles can sit at the AAA for a bit of time. Gene also suggested that we need to further work on library subscriptions and getting the journal indexed by various services. Fran suggested that getting law schools interested in subscribing would provide greater visibility for the journal. Ben Ayers noted that AAA Publications committee is looking at how the delivery of journals can generate additional money for the AAA. One proposals they are considering is allowing the older issues to be available (e.g., more than a year old). Tom asked whether the AAA is offering packages with just 2 or 3 journals or packages with all association journals because library budgets are being cut and they may not be able to buy all journals. Ben indicated that he felt the AAA Publications Committee had an appreciation for getting the association's journals additional exposure.

Gillian Spooner asked John and Gene the extent to which they bounce ideas off of the people in practice since practitioners generally don't have time to write the articles, but they can help identify the important issues. Fran asked if the firm could gather ideas through a mailing, but Gillian thought it was unlikely that many people at the firm would fill out a survey. She believed it is best fostered by personal contact. Fran wondered if there were other means possible to make the problem areas available to the membership, for example, something like a blog. Gillian will think about alternative ways to facilitate this. Chris Bauman mentioned that the AICPA had put together its case program to raise issues from practice, but in recent years, the AICPA has gotten fewer submissions and decided to suspend the program. Instead, they are now considering alternatives. Amy Dunbar noted that *The Tax Adviser* used to have a list of suggested topics, so something like this might be developed for *JLTR*. Gary suggested that this might be something that the Tax Policy Subcommittees could be asked to do. They could generate a list of hot topics and liaison with KPMG. He suggested that Ed Schnee (chair of the oversight committee) could get in touch with Gillian to coordinate this.

Gillian might be able to provide names, phone numbers, and e-mail for people who would be willing to provide help in a specific area. The AICPA could help with this effort as well as all of the firms are involved with the AICPA.

5. Tim Rupert presented the minutes from the August 8, 2004 meeting of the trustees. The minutes were unanimously approved as submitted.
6. Amy Dunbar has agreed to be the webmaster in transition, taking over from Steve Thompson. Fran and Amy indicated that they are considering moving the website to be hosted by the AAA. Fran noted that the AAA would not charge any cost for hosting, plus there will also be someone at AAA who is able to post items to the website in an emergency. Amy mentioned that she also wants to move the website away from the frames setting that is currently used to a table of contents set up. Fran suggested that in the past, the job of webmaster may have been overwhelming because the webmaster needed to do everything with the website. Instead, the webmaster position should be more like a communications director who coordinates the information on the website. Amy indicated that she is planning to set up a template that others can use to prepare materials for posting on the website.
7. Tim Rupert, chair of the Publications Committee, presented a proposal to change the Publications Handbook to eliminate the requirement that the editor's annual report be published in *JATA*. Andy Cuccia noted that a number of other sections have stopped reporting this information. Bob Halperin suggested that it was better to provide more information. Tom Omer responded that the problem is that editors are counting manuscripts differently, so that the information that is provided may be mis-leading. Tim noted that the report would still be presented at the annual meeting for those who are interested. Ben Ayers moved that the requirement to publish the editor's annual report in *JATA* be eliminated, Chris Bauman seconded the motion. The motion passed on a vote of 12 to 1.
8. Kim Key, chair of the Annual Meeting Committee, noted that the committee had received 38 submissions, and has been allocated 7 paper sessions at the annual meeting. Kim asked for feedback on two issues. First, she noted that the committee was currently working on a speaker and was considering someone from the CA Franchise Tax board or from Stanford. The board recommended that she talk to Stu Karlinsky, given his contacts with tax professionals in the area. Second, Kim reported that the AAA is planning to hold a new scholars session at the annual meeting during which two new scholars will be paired with two senior people for a discussion of their papers. Kim noted that the papers designated for this session do not fit well together, so the committee is concerned that this session may not work well for the papers submitted. After discussing the advantages and disadvantages of this session format, the trustees suggested that the annual meeting committee make the determination of whether to include papers submitted to the ATA in this session.

9. Fran noted that she wanted to do something at the annual meeting to recognize the efforts of Steve Thompson during his term as webmaster. Fran indicated that Steve has been paying for the cost of hosting the ATA website off-site. Beth Kern noted that the trustees had agreed to reimburse Steve for these costs in the past. Fran suggested that the trustees agree to offer Steve \$1,500 to defray costs that he incurred. Dave Stewart offered to talk to Steve to determine if this amount would cover his out-of-pocket expenses. Tony Curatola moved that the trustees authorize the payment of up to \$1,500 to Steve. Bob Halperin seconded the motion and it was unanimously approved. Tom Omer suggested that going forward, the Publications Committee might investigate the costs that the webmaster might be expected to incur and make a recommendation. Fran suggested that we might have \$500 as a budget for the webmaster that would cover the cost of \$15/page that the AAA charges for any pages that they create and any other incidental expenses that the webmaster might incur.
  
10. Hughlene Burton reported that 250 people registered for the mid-year meeting (of this total, 199 were paid registrants). She noted that 50 Ph.D. students had registered which was an increase of about 20 over the previous year. Hughlene noted that the number of Ph.D. student registrants was something that would have to be watched closely in the future because the number of students can have a significant impact on the food costs. Fran suggested that the trustees may want to re-visit the policy of not charging anything for doctoral students to attend the meeting. She suggested that we might consider a greatly reduced fee. Fran and the trustees thanked Hughlene for her hard work to make the meeting a success.
  
11. Gary McGill presented the Treasurer's report and indicated that we are in about the same financial position as last year. He noted that the midyear meeting is the association's biggest expense. Gary noted that KPMG provided \$25,000 to support the midyear meeting last year. He asked for confirmation of how much KPMG had committed to providing for the doctoral consortium. Fran indicated that she thought the commitment was for an additional \$11,000. Gary also noted that E & Y will pay up to \$5,000 for travel to the mid-year meeting for doctoral students. Fran clarified that students will be sending receipts to Gary who will then forward the reimbursement requests to E & Y. Cindy Blanthorne from New Faculty Concerns will be sending Gary an e-mail with the amount that each doctoral student has been awarded. Fran indicated that she was asked by the AAA whether the ATA wanted to raise its dues. The sense of the trustees was that our previous dues increase was meant to be substantial enough to cover our costs for a period of time, so that it is not necessary at this time to consider an increase in dues.
  
12. Bernie Milano from the KPMG Foundation joined the meeting to discuss the firm's sponsorship of the mid-year meeting. Bernie confirmed that the firm believes the ATA mid-year meeting is a quality program. Gillian Spooner also noted that representatives from the firm had also supported the meeting by

agreeing to serve on panels for the CPE sessions at the mid-year meeting for the last several years. Fran and the trustees thanked Bernie, Gillian and the KPMG Foundation for their support of the ATA. The trustees discussed the importance of making sure that KPMG's contributions as a major sponsor of the mid-year meeting are appropriately recognized.

13. Fran noted that this year was the last of committed support from Ernst & Young for doctoral student attendance at the mid-year meeting. Fran thought from her conversations with Ellen Glazerman that the firm might be willing to continue. Gary suggested that we ask for an extension. The trustees then discussed how the doctoral student support might be structured going forward. Fran suggested that the ATA should require all students attending the consortium and mid-year meeting to join the ATA, at least as student members. Gary suggested that we could have a registration amount for the mid-year meeting that includes membership. Beth Kern noted that a potential problem with this requirement is that to be a member of the ATA, you also have to be a member of the AAA and this cost could be prohibitive for some doctoral students and other non-members who wish to attend the mid-year meeting. The trustees agreed that the goal is to try to encourage people to join the ATA, so it was suggested that the issue be examined more closely. Gary suggested that the Doctoral Consortium committee might have ideas of how to address this issue for the doctoral students. Nancy Nichols also indicated that she would raise the issue at the meeting for the mid-year planning committee.
14. Tom Omer distributed a sheet with a concept map being used by the Long-term Strategic Task Force to gather information about tax curriculum. He asked that trustees return the sheet to him so the task force can determine if there is consensus. He indicated that as an organization, we may not agree what these goals are.
15. Tony Curatola moved that the trustees adjourn the meeting, Chris Bauman seconded the motion, and it was unanimously approved. Fran adjourned the meeting at 9:30 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING**  
**August 7, 2005**  
**San Francisco, CA**

Officers and Board of Trustees members present:

Ben Ayers	Gary McGill
Fran Ayres	Lil Mills
Chris Bauman	Nancy Nichols
Andy Cuccia	Tom Omer
Bob Halperin	Shelley Rhoades-Catanach
Mark Higgins	Tim Rupert
Beth Kern	Dave Stewart

Others present:

Bryan Cloyd	Ed Schnee
Shirley Dennis-Escoffier	Gene Seago
Mary Margaret Frank	Dick Weber
Suzanne Luttmann	

1. President Fran Ayres called the meeting to order at 12:30 p.m. and welcomed the officers and trustees.
2. Mary Margaret Frank discussed her report from the ATA Manuscript Committee to the trustees. The committee has selected a winner who will be announced at the luncheon. Mary Margaret discussed an issue that arose this year during the selection process. The issue centered around potential candidates for the award serving on the committee. This year, once the short list was established, a committee member had a paper that was on this list, so that person resigned from the committee. Mary Margaret also noted that no committee member voted for their own paper. The list has been created for the past several years because few nominations were received in the past. However, one committee member felt uncomfortable with the process. The committee is now considering what to do in the future. Mary Margaret suggested that one possibility may be to better disclose the list of journals that are included and let the membership know that they can nominate papers published in other journals. Chris Bauman suggested that publicizing the list and soliciting the membership could be added to the charge for the committee. Fran also noted that the process the committee used is similar to the process that is used for the AAA committee. Andy Cuccia asked whether the rule that people cannot vote for their own papers was explicitly stated. Tom Omer noted that the committee is planning to work on the format of the process and will post the complete process on the web. Fran thanked Mary Margaret for her work with the process this year.
3. Fran noted that Bambi Hora, the chair of the Membership committee, had contacted her about distributing brochures to recruit new members to the ATA. However, Fran could only find an old version of the brochure. Fran wondered

whether the brochure should be updated and distributed through a mailing to accounting department chairs, economic researchers, etc. Tom Omer asked whether we could also have an electronic version of the brochure available on the website. Then we could also send a hard copy to the groups as well. Fran also noted that we have an e-mail list of former members to which the brochure could be distributed. Andy Cuccia suggested that one issue is the fact that potential members have to be a member of the AAA to be a member of the ATA. Fran noted that membership is down about 20% from previous levels. The trustees suggested that the brochure be updated.

4. Tim Rupert, Secretary, presented the minutes for the trustees meeting on March 4, 2005. Bob Halperin moved that the minutes be accepted. Lil Mills seconded the motion, and the motion passed unanimously.

5. Gary McGill presented the Treasurer's report. He noted that it looks like we received more contributions this year. But this is the result of receiving both last year's and this year's KPMG contribution of \$25,000 in the current year. But we are basically in the same position. Gary also noted that the costs for the midyear meeting are increasing. Lil Mills moved to accept the Treasurer's report, and Shelley Rhoades-Catanach seconded. The trustees unanimously approved the report.

6. Tom Omer, President-elect, presented the budget for 2005-06. Tom noted that one issue with the budget is the cost of the doctoral students for the midyear meeting. Fran asked whether the registration fee has been determined for the midyear meeting. Shelley indicated that the registration will be the same as last year and that a fee will be assessed. Hughlene Burton moved to accept the report, Lil Mills seconded, and the trustees unanimously approved the budget.

7. Fran presented a report on AAA cost allocation and indicated that the AAA has created a cost per member for each section. Mark Higgins reminded the trustees that the AAA has done a cost allocation of both direct and indirect basis. They now have an idea of what it costs for each section. Mark also noted that the cost for sections that have journals associated with them are allocated greater costs. The costs for the ATA for the journals are \$45 per member, so our dues don't even cover the costs of the journals as allocated, but our administrative costs are very low. Mark indicated that this allocation study is not something that we need to worry about currently because it is only being used for information. Fran and Mark are continuing on the committee so they can continue to monitor the situation.

8. Bryan Cloyd presented the *JATA* editor's report. He noted that in the past there has been concern about the number of submission. During the current year, the journal processed about 60 manuscripts, which is an increase over the last several years. These numbers also do not reflect the submissions received through the *JATA* forum. Bryan indicated that he had received four forum proposals and he believes that 2 or 3 of those may continue through the process, but that they won't be counted as submissions until the completed papers are

accepted. Fran asked if there are people other than ATA members who are submitting papers. Bryan noted that he recently received a submission from someone from the Federal Reserve.

Andy Cuccia and Tim Rupert provided an update on the application to have *JATA* included on SSCI database. They noted that the application had been put on hold because the process had been changed to an on-line application. The AAA is also planning to help with getting journals included. Andy noted that the AAA is trying to get *Accounting Horizons* included on the database and we can try to work off of their efforts with *Horizons*.

Bryan also noted that they instituted best paper and discussant awards for the *JATA* conference. Bryan indicated that in the future he would like to try to procure some funding to accompany the awards (e.g., \$5,000 for best paper and \$1,000 for discussant). He asked if the trustees had any ideas for sources of money. Fran noted that all of the Big Four firms already support other initiatives of the organization. Beth Kern noted that KPMG already underwrites the *JATA* conference and the printing of the supplement so the firm may have issues with adding a prize that another firm sponsors. Fran also noted that it might be difficult to get that amount of money, but plaques or other smaller dollar awards could be given. Tom suggested that a letter should also be sent to the dean and department chair of the winners. Tony Curatola asked whether it is necessary to give money for the discussant award. After further discussion, Lil Mills moved that the ATA set aside \$1,000 for best paper and \$500 for best discussant to be determined after the final papers are submitted, but before the annual meeting. Chris Bauman seconded the motion and it passed unanimously. Dave Stewart noted that someone from KPMG should be invited to present the award at the annual meeting, so that the firm receives recognition there as well. Gary McGill asked whether this award money would be given to current winners. The consensus of the trustees was that the award would not be given to the current winners.

Bryan noted that several members of the editorial board have completed their terms and thanked them for their service. He also announced the new members who will be joining the board. Dave Stewart asked whether we send letters to their department chairs and deans. Bryan noted that we could start to do that. It was suggested that this should be done when the people rotate off of the board.

9. Gene Seago updated the trustees on *JLTR*. During the previous year, the journal received 14 submissions, with an acceptance rate of 46%. Gene noted that some additional articles are ready to be published to the website, but they have been held up by the AAA. The trustees discussed whether the free access to *JLTR* that was made available was having its intended effect. Chris Bauman noted that members of the IRS staff have tried to access the journal, but have not been able to access it. They received messages that they needed to pay to access. The trustees suggested that the journal needs to be linked through the ATA or AAA website without charge. The Publication Committee will work to get it linked to the AAA or ATA sites and noted as free. Andy Cuccia asked the

trustees to forward the name of any organizations that might be interested in *JLTR* so that the Publications committee can publicize the journal.

10. Vice President Hughlene Burton presented her report on the Midyear meeting. She reported that 252 people had registered for the meeting which represented an increase over recent years. Hughlene reported that the meeting will make money even though Washington, D.C. was an expensive meeting location. One cost issue is the fact that there were about 50 doctoral students who attended the meeting (and these students were not required to pay for attending either the doctoral consortium or the midyear meeting). With the high cost of food for the meeting, the number of doctoral students created an issue. For future meetings the ATA might consider charging the student's institution a nominal fee to help cover the cost of food. Hughlene also reported that the number of exhibitors was down and that many of the exhibitors said that they may only go to the annual meeting in the future. As a result, the ATA may expect that revenue from exhibitors will continue to fall. The trustees thanked Hughlene for the hard work that she and her committee devoted to making the meeting a success.

11. Hughlene Burton also reported for the Site Selection committee in Amy Dunbar's absence. The Site Selection committee recommended that Memphis be considered the first choice for the 2008 Midyear meeting. The committee considered the fact that Memphis was in the middle of the country and was a location that had not been used previously for the meeting. The committee selected Nashville as the back up location for the 2008 meeting. For 2007, the location is San Antonio. Bob Halperin moved to accept the report and Lil Mills seconded the motion. The trustees unanimously passed the motion.

12. Shelley Rhoades-Catanach, Vice President Elect, presented her report for the 2006 mid-year meeting. The meeting will take place on February 24<sup>th</sup> and 25<sup>th</sup>. The cost for registration will be \$170. Shelley also added a student registration fee of \$50. Shelley also indicated that the late registration fee will be an additional \$50. Food costs in San Diego are not expected to be as high as Washington, D.C., so Shelley feels confident that the budget will be met. Shelley noted that in the past, the information about the midyear meeting was disseminated at the annual meeting and then an additional hard copy was mailed to all ATA members in the fall. Shelley asked whether the trustees felt the hard copy needed to be sent in the fall or whether the information could be sent through an e-mail instead. Hughlene Burton suggested that the hard copy be sent because about half of the registrations came from hard copy. Tom Omer suggested that we could use a fill-in form on the web instead. Hughlene also noted that a number of members do not attend the business meeting at the annual meeting so they don't receive a hardcopy. Beth Kern expressed concern that if we only send an e-mail, some members will overlook the e-mail and not register. Beth asked what the extra fall mailing costs. Hughlene report that the cost was just over \$1,000 for all three printings last year, so the cost was probably about \$200-300 for the October mailing. Bob Halperin noted that the ATA could send an email to let people know that time is running out before the

deadline for late registration. The trustees agreed that the hardcopy should be sent in October but that the e-mail should be sent as well.

13. Fran Ayres announced that Lil Mills and George Plesko would be receiving the Wildman Award at the AAA Annual meeting.

14. Andy Cuccia presented the report for the 2007 Midyear meeting. Andy has negotiated a tentative contract with the Hilton Hotel on the Riverwalk. The AAA now has the contract and hopes to sign it by the end of August. The rate for the hotel will be \$170 per night. The meeting is scheduled for February 23<sup>rd</sup> and 24<sup>th</sup>. The question was raised whether the ATA should go through the AAA office in Sarasota to help with hotel selection for the 2008 meeting. Under this process, the ATA would still inspect the hotels and then identify a short list of hotels to the AAA and then have them issue a RFP. Andy recommended that the first round of the contract should continue to go through the ATA because we know what we want and what is important to us. Once we've gone through the first round, the ATA can pass it off to the AAA.

15. Andy Cuccia also reported on the AAA Publications Task Force. This task force is currently examining the publication outlets for accounting and is discussing the possibility of expanding the number of editions for the *Accounting Review* to five issues next year and then six the following year. This plan may have implications for section journals like *JATA*. The change in editorial policy that will lead to these additional issues has not been specified. Fran noted that the AAA wanted to include section members as associate editors to pick papers for the specific areas. Fran noted that many of the ATA's members are already publishing in the *Accounting Review* so this change in editorial policy may not be as much help to the ATA. Hughlene Burton asked whether the AAA is planning to expand *Accounting Horizons*. Tom indicated that they plan to seek more small-sample size studies for *Accounting Horizons*. One issue that needs to be determined for the AAA journals is what it means to be general interest for the AAA membership. Creating more opportunities to publish in the *Accounting Review* may have an impact on the section journals and how the quality of these journals is perceived.

16. Ben Ayers reported on the 2006 ATA doctoral consortium. The trustees thanked Lil Mills for the inaugural doctoral consortium in 2005. The consortium included 39 people for 2005 which was considered an overwhelming success. The committee felt they learned some lessons from the application process last year, so they should be able to resolve some issues that came up. The goal for the 2006 committee is to continue to build on the first year's success. The committee has developed a tentative schedule and received a commitment from speakers. They have also developed a proposed budget. Ben reported that the committee debated the appropriate number of students for the consortium. They intended to aim for around 30 but want the flexibility to expand to 35. Ben will report to Tom Omer if the committee expects the number to increase. Fran asked if the committee considered setting a limit on the number of people from one school. Ben indicated that the committee did not want to set a limit at this

point, but would consider this when they begin receiving applications. Dave Stewart asked if the committee had a feel for how many students attending this year might be repeats from last year. Ben indicated the committee was not sure at this point. Tom Omer suggested that we have an explicit policy about attending more than once. Beth Kern agreed and suggested that the policy be included on the ATA website.

Fran noted that the ATA did get a renewal of the E&Y money (\$5,000) for travel for the doctoral students. Fran indicated that this year, the main improvement is that there will be an application form, not a registration form. Gary McGill noted that the format for reimbursement had created some problems last year, with 99% of his work as treasurer spent on reimbursing doctoral students. He noted that the students have been authorized to attend, so all they need to do is turn in a receipt for the amount that they have been awarded; there isn't a need for a great deal of information about the expenses. Lil Mills noted that Bernie Milano from KPMG informed her that he had gotten great thank you notes from those attending the consortium. Putting the request to send a thank you note on the bottom of the reimbursement form may have helped.

17. Dick Weber, representing the Awards Committee, reported that the committee would like to get the trustees' opinion about the Sommerfeld Award. The committee is concerned that the pool of qualified candidates for the award will not be large enough to allow for a recipient each year. Based on the criteria for the award, the committee is concerned that if all of the qualified candidates are chosen in the next several years then there could be no worthy recipients for several years and the committee is concerned that this could jeopardize the funding for the award. Dick also noted that the committee typically gets few nominations from the membership and that members of the committee are not eligible for the award so the list of possible recipients is further limited. Dick suggested that the committee could consider changing the criteria for the award to increase the pool (but he believed that the committee would be reluctant to do this). Because the award does not need to be given each year, another possibility is that the award could be given every two years or three years. Dick suggested that committee would consider these and other options and then submit a report to the trustees in December or January to help facilitate a more formal discussion by the trustees at the midyear meeting. The trustees agreed with this plan and Tom indicated that the report will be added to the charge for the committee.

18. Tom Omer presented the report for the long-term planning committee. He noted that one effort that the committee suggested was to follow up with the Ph.D. students who attended the doctoral consortium to determine what more can be done to encourage new doctoral students to specialize in tax.

To help assistant professors in tax, the committee hoped to get senior members of the ATA to commit to helping one assistant professor who needs help with research. Tim Rupert suggested that previous efforts to create teaching mentors had encountered some problems with mentors not responding. Fran

suggested that one way to get the research mentoring process off to a good start might be to invite the mentors to the new faculty breakfast with the new faculty. Tom agreed that the senior faculty would have to understand when they agreed to enter the mentoring program that they were making a commitment. The trustees agreed that this was a good idea and that the New Faculty committee and Research committee should be asked to spearhead this effort.

Tom also presented the idea of concept maps, which are intended to be a way for instructors to think about where the connections in the material should be and to be given to students to determine if they can create the connections that instructors want them to make. The ATA as an organization needs to decide what the basic concepts are that should be part of a tax class. Tom noted that there was a session on concept mapping scheduled at the next mid-year meeting. Hughlene also noted that this idea works well with the issue of AACSB assessment. Tom suggested that the ATA should take the initiative to specify what should be included in tax classes before other organizations try to tell us what should be taught in our classrooms. It was suggested that the Accreditation and Curriculum committee should be involved with this effort. Shelley also noted that there is a joint task force of ATA and AICPA that is charged with looking at the model tax curriculum. It was suggested that the curriculum committee and the task force might work together so that we have one united outcome. Beth Kern noted that there seems to be a great deal of commonality between the model tax curriculum and the concepts that most people agree on. Hughlene also noted that the concept maps may be helpful to new faculty.

19. Fran asked if there was any other business. Bob Halperin moved to adjourn the meeting. Hughlene Burton seconded the motion and it was unanimously approved by the trustees, so the meeting was adjourned at 3:25 p.m.

**MINUTES OF THE ATA BUSINESS MEETING**  
**August 8, 2005**  
**San Francisco, CA**

1. ATA President Fran Ayres called the meeting to order at 10:15 a.m. and welcomed the membership. Fran thanked Kim Key and her committee as listed on the back of the blue book for all their hard work on the annual meeting program for the ATA.
2. Fran recognized Steve Thompson for his four years of service as webmaster of the ATA and presented him with a token of the membership's appreciation.
3. Tim Rupert presented the minutes of the ATA business meeting held in August 2004. Bob Gardner moved to approve the minutes as submitted, Lil Mills seconded and the membership unanimously approved.
4. Gary McGill reviewed the Treasurer's report for 2004-2005. Gary explained that although it might look as if cash reserves increased, this was due to the timing of receipts. Overall, he expects the organization to be in about the same position as in the previous year.
5. Tom Omer presented the 2005-2006 budget for the association. He noted that fees for the mid-year meeting will remain the same. Shirley Dennis-Escoffier moved that the budget be accepted. Hughlene Burton seconded the motion and the membership unanimously approved the motion.
6. Bryan Cloyd presented the editor's report for *JATA*. At this point, Bryan is accepting all new submissions as well as revisions. Bryan offered his congratulations to the winners of the conference best paper award and the best discussant award. Bryan noted that as the editor of *JATA*, he now had a new appreciation for all the work that referees do and thanked those members who serve as reviewers for their timely and constructive feedback. He noted that six people are moving off of the editorial board and thanked them for their service. He also introduced the six new members of the editorial board. Finally, he encouraged the members to send their work to *JATA*.
7. Gene Seago presented the editor's report for *JLTR*. He indicated that he had received 14 submissions over the past year. Three articles were published and another four are ready to be published once they are released from the AAA. Gene noted that there continue to be problems with the website and its free access. He also noted that one of the papers published in the journal was recently cited in a Supreme Court brief.
8. Andy Judd presented the report for the Accreditation and Curriculum Issues committee. The committee worked on updating the syllabus exchange available on the ATA website so that members can search by instructor name and school. If members have updates to their syllabi, Andy asked that the

update be sent to the committee. The committee also began to look at best practices for accreditation, but had difficulty because the standards are so new. As a result, the committee is creating a descriptive of what different schools are doing. If members have information about their learning outcomes and how they are measuring these outcomes, they should contact the committee to share this information.

9. Kim Key presented the report for the Annual Meeting Program committee. The committee received 38 submissions for the meeting and accepted 27 of the manuscripts. Kim also noted that unfortunately the luncheon speaker, Joseph Bankman would not be able to attend, but was sending someone from the California Franchise Tax Board to take his place.
10. Sandy Callaghan, chair of the ATA/Deloitte Teaching Innovations committee, reported that the committee received four submissions for consideration. The award will be presented at the ATA luncheon and the winners will present their innovation at the next mid-year meeting.
11. Jeff Paterson, chair of the ATA/PricewaterhouseCoopers Doctoral Dissertation Award committee, reported that the winner of the outstanding dissertation award will be announced at the ATA luncheon. Jean Wyer from PwC will present the award to the winner.
12. Mary Margaret Frank, chair of the ATA Manuscript Award committee, reported that the committee had reviewed the guidelines for solicitation of nominations for the award and noted that all of the committee members agreed to the process. The winner of the award will be announced at the ATA luncheon. Mary Margaret recommended that next year's committee revisit the selection process. She also announced that the deadline for submission of nominations will be around January 15, 2006.
13. Anne Christensen presented the report for the Awards committee. The committee selected recipients for the ATA Service Award and the Sommerfeld Award. Both awards will be presented at the ATA luncheon. Fran also noted that Lil Mills and George Plesko were chosen to receive the Wildman award from the AAA.
14. Cindy Blanthorne, chair of the Concerns of New Faculty committee, reported that the committee worked on the structure for the E & Y travel grants and will be creating a form that can be used in the future. The committee also hosted a breakfast for new faculty at the midyear meeting and created a list of Ph.D. coordinators in U.S. The committee also started compiling a list of new faculty with the hope of building a more comprehensive list of new faculty than the list previously available.
15. Raquel Alexander presented the report for the Education Research committee. The committee received a low number of submissions for the session they planned to sponsor at the midyear meeting so they put together

a panel with education researchers and editors who offered their insights on the future of education research.

16. Richard Leaman reported that the Graduate Tax Education committee coordinated efforts to update the graduate syllabi available on the ATA website. The committee is still working on its other charge of trying to encourage new Ph.D. applicants.
17. Bob Gardner indicated that the Legal Research Committee received 10 submissions for its session at the midyear meeting (an increase of three submissions from the previous year). The committee recommended that four of the papers be accepted. The papers were also posted on the ATA website. Bob recommended that the *JLTR* editor be included as an ad hoc member of committee, so that he/she can facilitate submission of the manuscripts to *JLTR*.
18. Tom Omer presented the report for the Long Range Planning Committee and noted that the committee recommended that the ATA create a research mentor program with the help of the Concerns of New Faculty and Research Resources committees, so that new tax faculty can receive help outside of their institution. The committee was also planning to arrange for a session at the midyear meeting on concept mapping, a process that identifies the concepts that instructors want students to understand. The process also highlights the ability of students to tell instructors what concepts they understand. Tom also reported that they are working with the chair of ATA Doctoral Consortium committee to follow up with attendees and encourage them to join the ATA.
19. Bambi Hora reported that the Membership committee had located and revised the ATA brochure. It hopes to be able to have them produced to hand out at regional meetings. The committee also will follow up with people who were once members of the ATA but no longer are. Fran noted that the Auditing section had gone through the Hasselback directory and offered free membership for one year for anyone who designated auditing as an area of interest. The ATA might consider a similar approach.
20. Shirley Dennis-Escoffier presented the report for the ATA Midyear Meeting Logistical Issues task force. Shirley noted that the duties of the Vice President Elect are great, so her committee explored ways of reducing the burden. The task force will continue to look at the responsibilities for the position in an effort to allow the Vice President Elect to focus on his/her duties.
21. On behalf of the Midyear Site Selection committee, Mark Higgins reported that Memphis was chosen as the site for the 2008 midyear meeting with Nashville serving as a back up location.

22. Hughlene Burton, chair of the Midyear Program committee thanked her committee for their hard work in making the program a success. She reported that 252 people had registered for the meeting, the largest number since 1996. Hughlene also thanked George Plesko for helping to find the luncheon speakers for the meeting. Hughlene noted that Washington, D.C. is a great location in terms of finding speakers. Fran asked the membership to join her in thanking Hughlene and her committee.
23. Christ Bauman, chair of the Pro Bono Tax Services task force, thanked the members who responded to the task force's survey and noted that a summary of the results was available on the ATA website. The summary will also be published in the *Tax Adviser*. The IRS has also asked to work with the task force to address quality issues for pro bono tax services.
24. Tim Rupert, chair of the Publications Committee, reported that the major activity for the committee was the selection of a new editor-elect for *JLTR*. The committee selected Ed Schnee and forwarded his nomination to the Board of Trustees. The committee also recommended changes to the Publications Handbook that the Board of Trustees approved and reviewed and suggested changes to the new ATA website.
25. Sharon Cox thanked the coordinators of the regional programs and indicated that 35 papers were presented at regional meetings during the previous year, which was an increase over previous years. She encouraged members to continue to submit their work to the regional meetings.
26. John Phillips, chair of the Research Resources committee, reported that the committee was planning a session for next year's midyear meeting and had also sponsored a session for last year's meeting on new faculty research. The committee also contributed research methodology articles to the fall and spring issues of the newsletters.
27. Dick Weber offered the report for the Tax Policy Research Oversight committee. While there was relatively little activity in the first half of the year, one report on IRC Sec. 199 from the Flow-Through Entities subcommittee was prepared, but it was decided that the report would not be forwarded. The committee did forward a response to the IRS on Notice 2004-15. Alan Ford also prepared a comment on the accumulated earning tax that will be forwarded to the IRS and Congress. Dick also noted that new guidance from the AAA about disclaimers may affect the future work of the committee.
28. As incoming chair of the ATA Awards committee, Dick Weber also encouraged all members to identify worthy candidates for the organization's Service award and Sommerfeld award and to forward their names to him. Fran added that the membership should do this for all of the organization's awards.

29. Suzanne Luttmann reported that the Teaching Resources committee had submitted articles related to teaching to the ATA newsletters. The committee also planned a session for next year's midyear meeting. The committee also continued its work on establishing an ATA case exchange.
30. Fran presented the report for the Technology Committee on behalf of Amy Dunbar. She noted that the committee had recently moved the ATA website to be hosted on the AAA website. She reported that this process included some glitches because the AAA doesn't keep a back up. The committee is still working on web policies and maintenance issues.
31. Shelley Rhoades-Catanach invited all members to the upcoming midyear meeting to be held on February 24 and 25, 2006 in San Diego. Brochures for the conference were distributed to members attending the business meeting.
32. Richard Sansing reported that the ATA's first doctoral consortium was very successful. As a result, the organization will offer the next doctoral consortium on Feb 23, 2006. The application to attend the consortium is available on the ATA website. If students attended the doctoral consortium last year, they are still welcome to attend the upcoming consortium. Completed applications can be sent to Richard.
33. Beth Kern presented the report for the Nominations committee. Beth asked the membership to send nominations for next year to Dave Stewart who will be chairing the committee. She noted that a greater number of nominations helps to make the job of the committee easier. She then presented the slate of nominees as found on page 24 of the annual meeting program book. The slate included the following candidates:

President-Elect	Mark Higgins
Vice President-Elect	Andy Cuccia
Secretary	Tim Rupert
Treasurer	Nancy Nichols
Trustees	Chris Bauman
	Suzanne Luttmann (to replace Andy Cuccia for one year)
	John Phillips
	Bob Yetman (to replace Nancy Nichols for one year)
	Richard Larsen
Publications Committee	Sandy Callaghan
	Jim Seida
<i>JLTR</i> Editor	Ed Schnee

George Plesko moved that the slate of nominees be approved. Shirley Dennis-Escoffier seconded the motion. There were no nominations from the floor, so the membership voted on the slate as a whole and unanimously elected the slate of nominees. Fran introduced Dick Larsen from E & Y as

members may not have yet met him. Fran thanked Dick and the firm for their continued support of the ATA.

34. Fran ended her term as President by thanking the members for all their hard work over the last year. She noted that because everyone works so hard, the president's job was not as overwhelming as she thought it might be. Fran presented Tom Omer, the new President, with the organization's gavel and a plaque to mark the beginning of his presidency.
35. In his address to the membership, Tom noted the amount of work that the president does and thanked Fran for all of her work during the past year. With his address, he hoped to give the membership his view of what he would like to see happen during the next year. As with the past several years, the declining membership is still a major issue. The AAA is now discovering that they need to pay attention to members to keep them. Tom suggested that the ATA has long known this and he would like to see us continue to offer programs and services that our members need. He noted that an important initiative is to encourage doctoral students and new faculty to join the ATA. With many of the founding members of the ATA retiring, these new members will be important for the future of the organization. Tom also indicated that an important charge that he is adding for the committees is to think about ways to increase the visibility of the ATA. To compete, people have to know who the ATA is. We need to tell not only the membership and potential new members who we are and what we do, but also need to tell deans, chairs, the IRS, Congress, etc. Tom wants each member to think about what our voice is in the world. Often we have been focused on inward discussion but he would like to see us expand this discussion to be more external. He wants the ATA to find its voice, so that the rest of the world knows about the important work that the organization does. The hope is that this new voice will bring additional resources, members, and recognition.
36. At the conclusion of Tom's speech, Bob Halperin moved that the meeting be adjourned. The motion was seconded, the membership unanimously approved the motion, and the meeting was adjourned.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING**  
**February 24, 2006**  
**San Diego, CA**

Officers and Board of Trustees members present:

Fran Ayres	Nancy Nichols
Chris Bauman	Tom Omer
Andy Cuccia	Shelley Rhoades-Catanach
Mark Higgins	Tim Rupert
Dick Larsen	Dave Stewart
Suzanne Luttmann	Gillian Spooner
John Phillips	Bob Yetman
Lil Mills	

Others present:

Bryan Cloyd	Ed Schnee
Amy Dunbar	Gene Seago
Shirley Dennis-Escoffier	Dick Weber
Mary Margaret Frank	

9. President Tom Omer called the meeting to order at 7:35 a.m. and welcomed the officers and trustees.

10. Bryan Cloyd and Gene Seago distributed their reports for *JATA* and *JLTR*. Bryan noted that there has been an increase in the volume of submissions for *JATA*, both for the regular submission process and the *JATA* conference. He reported that the journal processed 51 manuscripts in the last 7.5 months. The spring issue of *JATA* will be submitted to the AAA staff in Sarasota next week and will have three main articles. Bryan is also optimistic about the fall issue, and believes that issue will include one or more papers from this year's *JATA* conference. Bryan thanked the referees and noted that their hard work is helpful in ensuring that the journal maintains its reputation for high quality. Bryan also reported that he had received four forum paper submissions and that two are currently in the working paper stage and will be presented at the midyear meeting. Fran Ayres asked whether discussant comments will still be published now that the conference papers will be published in regular issues of *JATA* instead of in a separate supplement. Bryan indicated that the discussant comments would still be published but that the nature of the comments may change as he may ask the discussants to comment more broadly on the area of research. Tom Omer asked whether the discussant would be including a sense of the reaction of the audience as discussants do for the *JAR* conference. Bryan indicated that this was not likely because the time limits associated with the *JATA* conference do not allow much time for questions and audience discussion.

11. Andy Cuccia, chair of the Publications committee, updated the trustees on the application to include *JATA* in the SSCI database. He reported that the application required the submission of the current issue and the three most recent issues along with a statement that indicates the contribution that *JATA* can make to the database. The statement also has to discuss the international impact of the journal as SSCI is trying to expand its international reach. Andy noted that one problem with our application is that the most recent issue of *JATA* only had three main articles and this may make it difficult to argue that the journal has broad interest and appeal. The committee is currently considering waiting until the next volume of *JATA* is published as it is expected that it will include more papers. The committee wants to be careful to submit our application when we have the best chance of being included in the database because if SSCI rejects our application, there is a two-year waiting period before an application for inclusion can be submitted again.

With respect to *JLTR*, Andy indicated that the committee is putting together a list of Congressional committees and other organizations that might be interested in the journal. The committee will send an e-mail to these groups to try to catch their attention. Gene Seago raised the issue of whether there will be follow up with the e-mail for the Congressional committees. Dick Larsen suggested that we might also want to have the Congressional committees identify issues that they are interested in, so that we can communicate these areas to *JLTR*'s readers and perhaps initiate work in these areas. Dick also suggested that the list of topics of interest could be included on the journal website. Gene noted that the Joint Committee also works with the GAO, so he suggested that we might want to find out what they had asked GAO to work on because other researchers may approach these topics from a different perspective than GAO, so *JLTR* might make a contribution by providing an outlet for these different perspectives.

The trustees discussed the current policy of providing free access to *JLTR*, and more specifically how long the ATA will continue to provide free access. Amy Dunbar suggested that the focus of the ATA at this point should be to increase the visibility of the journal, and the free access can help with this goal as long as it continues with the review process and the articles are copyrighted. Tom Omer suggested that we will need to make the argument to the AAA for why we should allow the access to continue to be free. He suggested that the AAA may want to charge us for the costs of the journal if we continue to provide free access. The trustees also need to consider whether *JLTR* should be part of the bundle of journals that the AAA is currently marketing to libraries. Being included in the bundle might increase the access through libraries.

Turning to the ATA website, Andy indicated that the committee is considering the establishment of a webmaster-elect to help with the transition of webmaster. The handbook also calls for an editorial policy for the website but one doesn't seem to exist. The committee is working on such a policy.

12. Treasurer Nancy Nichols presented the budget report for the association. Last year the association ended with a slightly higher cash balance than expected. Nancy also presented the budget for the current year and noted that we have experienced a slight increase in overall membership and a big increase in full membership. Nancy indicated that the association currently looks to be on target for the budget for the midyear meeting. Nancy also noted that rolling the *JATA* conference papers into the regular issues will probably cost an additional \$4,000 (less than the \$9,000 cost of printing a separate supplement issue). Finally, Nancy reported that we may receive less income from exhibitors at the midyear meeting in the future. The AAA is currently trying to establish a contract with exhibitors that would charge a fixed price for attending all meetings. This arrangement creates a question of whether we would then get a share of the money from the AAA contract.
13. Vice President Shelley Rhoades-Catanach reported on the midyear meeting. Registration for the San Diego meeting was more in line with Denver than last year. About 204 people registered for the event, including 34 doctoral students. Shelley also reported that the expenses for the meeting were in line with previous years. Fran noted that the *JATA* conference has been moved to start earlier in the day for the last several meetings and wondered whether this was a permanent change. If so, Fran suggested that we might consider adding a welcome reception on Thursday because more people seem to be arriving the day before to attend the *JATA* conference. Shelly indicated that the timing of the *JATA* conference during this midyear's meeting was shifted to earlier in the day because Bryan preferred to have a break between the papers. Shelley also noted that the cost of a welcome reception might be prohibitive as the cost of the Saturday reception was \$6,000 this year. At the conclusion of her report, the trustees thanked Shelley and her committee for their hard work in planning the midyear meeting.
14. Dick Weber, chair of the Awards committee, presented his report. Dick noted that previously, the association had skipped giving the Sommerfeld award one year and that there was an outcry from some members. However, the committee is concerned that unless action is taken, there won't be an adequate stream of qualified candidates. Dick suggested a number of ways that we could deal with the problem of a dwindling pool of candidates. One option the committee liked was to move to granting the award every other year. In discussing this option, Mark Higgins suggested some potential issues this would create. Only awarding the honor every other year could create the impression that the ATA membership is not as strong as it once was. Mark noted that 10 years ago, there was a concern that this might be a problem, but we've found worthy candidates each year. Tom asked for clarification on the criteria for the award. Dick indicated that the criteria call for the person to provide overall outstanding contributions to teaching, research and service over an extended period of time. He noted that if we pull back on being outstanding on each of the criteria, then we would expand the pool. Tom asked whether we should consider changing how these criteria

are interpreted given that the ATA has evolved over time. Gillian Spooner asked what it would take to change the criteria. Dick noted that the trustees established the award, so he would like to see any changes in the criteria come from the trustees. Fran Ayres noted that if we really want this to be an exceptional award, we need to consider whether we are big enough to do this every year. Chris Bauman asked whether the committee agreed unanimously on the suggestion to award the honor every other year. Dick indicated that the report was the consensus of the committee members.

As the discussion continued, John Phillips asked which of the criteria created the greatest problem in limiting the potential pool of candidates. Dick indicated that one criterion that created problems was the educational component. In the past, the committee generally considered this to mean that the candidate had to be associated with a doctoral program with students concentrating in tax. Lil Mills raised the issue of whether there is an age bias, i.e., if we are only thinking about people who are senior in the organization. Dick noted that younger people are being considered now. Bob Yetman noted that we could decide to give the award to the best available person or to make the award more elite by only giving the award when someone meets the standard. Because the standards are subjective, the problem with the latter approach is that the standards may change each year as the committee changes. Dick Weber noted that using the approach of best available person might result in a person who did not meet the standards as they are currently written. Mary Margaret Frank noted that the Manuscript Award Committee has experienced the issue of not receiving enough nominations, so if you are going to go the elite status route, then the membership will not know when the criteria are met, so the committee may not get nominations from the membership. Given the changes in the organization, the trustees discussed whether it may be necessary to consider the criteria again. Dave indicated that he considered the award one of the highlights of what the organization does, so he would hate to see the number of people who receives this recognition cut in half by going to every other year. Fran proposed that the trustees leave the selection process as it is for the current year but that a subset of the trustees act as a task force to consider the criteria and whether there are changes that should be made. Dick recommended that if this is done, that the changes need to be completed by the next fall. Fran suggested that a change to the wording at the beginning of the criteria may be a solution. Fran moved that the President appoint a task force of trustees to report back to the trustees at the next meeting (in August). Mark seconded the motion and the motion passed. Dick also asked that the task force consider whether a member can win both the ATA service award and the Sommerfeld award. If so, the task force should recommend an expected length of time between receiving the two awards.

15. Mary Margaret Frank, chair of the Manuscript Award committee, updated the trustees on the process used to select the winner. She noted that this year was a bit unusual in that the committee received a nomination letter in support of someone's work. Typically, however, the committee only receives

self-nominations from authors. Because they haven't received many nominations from the membership, several years ago, the committee began the process of creating a list of journals that they would search for potential nominations for the award. The committee would like to limit the number of journals that they include on this list, with the stipulation that individual papers from any journal could be added if it is nominated by the membership or a member of the committee. The trustees discussed alternative ways that the charge of the committee could be structured. The consensus was that regardless of the procedures, the most important factor was that the procedures be transparent so that the membership understands how the committee chooses the winner. Following a discussion of alternative procedures, Mark Higgins suggested that the committee charge be changed so that the committee will review the AAA journals (including *JATA* and *JLTR*) and compile a list of the tax articles published in those journals. In addition, the committee will publicize the list of journals that will be reviewed and solicit applications/nominations from the membership for papers appearing in other journals. Nancy Nichols suggested that the committee could also announce the process at the annual meeting and encourage applications from the membership for papers not appearing in AAA journals. Mary Margaret noted that it would also be helpful if there was some cost to submitting an application (e.g., submitting a short statement indicating why the paper should be eligible for the award) because some authors simply send an e-mail nominating all of their papers. Tom also suggested that the list of journals from which the committee will be compiling the list should be included on the ATA website. The trustees agreed with Mark's suggested change to the committee's charge.

16. Dick Larsen announced that Tax Analysts is planning to offer free access to all of its products to ATA members and students. Each ATA member will be assigned a user code and password. All students will use the same user name and password and the system will allow multiple logons for each password. While providing the access will cost Tax Analysts a substantial amount, the organization wants to offer the access to further tax education. Tom thanked Dick for the generous offer and indicated that he would announce it at lunch. Fran noted that offering this benefit may encourage more financial people to join the ATA to get access to the financial information that is provided by Tax Analysts. Dick also noted that Tax Analysts might also try to make webcasts available and that the organization has also been successful in getting renowned people for their symposiums. Dick said he would like to see the ATA get involved in the symposiums (which are currently covered by C-Span). Dick will be managing the program next year, so he will look for ways to involve the ATA.
17. Amy Dunbar, the ATA webmaster, reported that she is working on creating an editorial policy for website. Currently, the biggest issue is to set up a list of procedures to be followed when materials are submitted for inclusion on the website. Amy hopes to provide guidelines for the format and timing of submissions. Amy also reported that the newest feature added to the website

is a search engine. Tom asked the trustees to join him in thanking Amy for her hard work with the website.

18. Tom Omer reported that the AICPA had contacted the ATA to ask that we publicize an offer they wish to make to our students. The AICPA will allow student members to become part of their tax division for free and to get access to all of their materials. The trustees supported the proposal to encourage members to publicize this to their students.
19. Dave Stewart, chair of the Nominations Committee, reported that the terms of the trustees are not currently even—in one year we nominate three and in the next year we nominate five trustees. He raised the issue of whether we should be nominating four trustees each year. Dave also noted that the terms of treasurer and secretary are different, with the treasurer serving a two-year term and the secretary serving a one-year term. He raised the issue of whether the terms should be the same. Dave indicated that the committee would consider these issues further and provide proposed changes at the August meeting. Dick Larsen asked whether the ATA had considered broadening the representation to the board, for example by including a representative from corporate, the IRS, etc. The question centers on whether we want broad input or whether the board's purpose is governance. If it is governance, the broader representation will not be much help. Tim Rupert suggested that a separate advisory board could be used for the broader representation and the board of trustees could be used for governance. Fran suggested that these representatives could also possibly play a part on the policy oversight committee. It was decided that Tom and Dick will work together to try to plan something for the annual meeting in Washington to get representatives from the ATA and various other tax organizations together to discuss options.
20. Tim Rupert, Secretary, distributed minutes from the trustees meeting in August. John Phillips moved that the minutes be accepted. Mark Higgins seconded the motion, and the trustees unanimously approved the minutes.
21. Tom Omer then adjourned the meeting at 9:45 a.m.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING**  
**August 6, 2006**  
**Washington, D.C.**

Officers and Board of Trustees present:

Fran Ayres  
Chris Bauman  
Andy Cuccia  
Tony Curatola  
Mark Higgins  
Dick Larsen  
Suzanne Luttmann

Nancy Nichols  
Tom Omer  
John Phillips  
Shelley Rhoades-Catanach  
Tim Rupert  
Dave Stewart

Others present:

Cindy Blanthorne  
Bryan Cloyd  
Amy Dunbar  
Ed Outsley

Sue Porter  
Ed Schnee  
Terry Shevlin  
Dick Weber

1. President Tom Omer called the meeting to order at 12:05 p.m. and welcomed the officers and trustees.

2. Tim Rupert, secretary, presented the minutes from the trustees' meeting on February 24, 2006. Nancy Nichols moved to accept the minutes, Suzanne Luttmann seconded the motion, and the minutes were unanimously approved.

3. Bryan Cloyd presented the editor's report for *JATA*. He reported that during the first year of his editorship, submissions to the journal were up slightly. Not counting submissions to the conference, 59 papers were in process during the year. With the conference, 69 submissions were processed versus 60 in the previous year. Bryan also felt that the quality of the submissions was at least consistent with the previous year if not better. The turnaround for submissions has also stayed fairly steady. Bryan has sent two issues of the journal (spring 2006 and fall 2006) to the AAA in Sarasota. Bryan also expects the spring 2007 issue to be on time and indicated that the issue will probably contain around 5 papers. He also expects future issues to have 5-6 papers. Last year, Bryan started the forum as an attempt to get research started that was uniquely suited for *JATA*. Two submissions from the first forum call for papers have now been submitted to the journal. In addition, Bryan will be announcing the winners of the best paper and best discussant awards at the ATA luncheon. Finally, Bryan announced that he had chosen six new members of the editorial board who have agreed to serve and he continues to get great help from the referees.

4. Ed Schnee presented the *JLTR* report and indicated that he and Gene have worked closely together during the transition of editors. They have found that the AAA office in Sarasota seems to be backed up and has taken a considerable

amount of time getting issues ready for publication. Gene has an entire issue that is ready to be published. Ed began accepting papers on July 1. He expects to follow up with those who have submitted papers to the legal research session at the midyear meeting. Ed is also contacting authors who have published in the past and is encouraging them to submit new research. Currently, there are seven articles in process that Gene will continue to work with as editor. The acceptance rate has been about 35% and the latest issue has four articles. Ed also solicited for new members for the editorial board and has gotten a great response. Ed is following up to establish his editorial board. Mark Higgins asked how many articles are backlogged. Ed responded 5-7 articles. Dave Stewart asked if Ed knew why there was a delay. Ed thought that it was just a matter of getting the articles correctly formatted. Ed noted that the whole point of making the journal available on the web was to make sure that the articles were published in a timely manner, but that the delays at the AAA are impacting the ability to do this. Anything that can be done to speed up the process would help the journal. Mark noted that the Auditing section has just been given approval to do an on-line journal that will not be going through Sarasota. Nancy Nichols also noted that there have been substantial delays in getting the ATA Newsletter formatted by the AAA office.

5. Treasurer Nancy Nichols presented the budget report for the year ending June 30, 2006. For the report that will be presented at the ATA luncheon, nine months of financial information will be reported. She noted that although we are showing a negative balance for now, by year end we should be fine as we have just received the check from E & Y and should receive the check from KPMG for their support of the mid-year meeting. Nancy also reported that the membership numbers are up a bit, so that is also helping our financial picture. She also reported that the midyear meeting was on budget. Bryan Cloyd asked about the line item for credit card fees. Nancy explained that when we charge submission fees or registration fees, then we get a part of the cost back as a fee from AAA.

6. President-elect Mark Higgins presented the 2006-2007 budget. As in past years, the budget is designed to break even. Mark noted that the costs of the journals were estimated without the *JATA* conference issue. Ed Outslay asked whether the AAA still has the rule about sections needing at least 1,000 members. Tom indicated that we have still been given two votes on the AAA council and they haven't indicated that they planned to change it.

7. Andy Cuccia, chair of the Publications Committee, presented his report for the committee. During the past year, the committee continued to work on facilitating the free access to the *JLTR* website. Because there is uncertainty at AAA headquarters, we don't know how long the free access will last but there is no indication that the AAA will end the free access at this time.

The Publications Committee also is in favor of eliminating the special issue for the *JATA* conference. Instead, the papers will be published in the regular issues of the journal.

Andy also indicated that Zite Hutton has agreed to take responsibility for the ATA website. She will serve as webmaster-elect this year, and then take over from Amy Dunbar next year. Andy also announced that Nancy Nichols will continue to serve as the newsletter editor.

Andy also presented several proposed changes to the ATA Publications Manual for the trustees to consider. The first proposal that the trustees considered was the recommendation that the best paper award for the *JATA* conference be changed to a best paper award for the journal. Following is the formal proposal that was introduced (John Phillips moved that the motion be approved and Chris Bauman seconded):

The *JATA* Conference Best Paper Award be replaced with an annual *JATA* Outstanding Paper Award. Every refereed article published in *JATA*, beginning with volume 29 (2007), will be automatically nominated. The winner will be determined by the Editor and the Editorial Advisory Board after considering any input volunteered by ATA members. Statements of support for any papers will be accepted from ATA members by the Editor until March 31 of the year following the year covered by the award, with the winner announced at the subsequent annual ATA luncheon. A call for statements of support will be included in the fall issue of each volume of *JATA* beginning with volume 29 (2007). The *JATA* Conference Award will be presented for the last time at the 2007 Conference.

After the motion that the proposal be approved, the trustees discussed the motion. Dave Stewart asked whether there will be specific criteria for deciding on the winner. Andy indicated that the committee had not considered criteria but would expect them to be very general to allow for a broad range of papers to be considered. Chris Bauman asked whether the author would have to be an ATA member, and Andy indicated that would not be a requirement. Ed Outslay asked how this award is related to the ATA Manuscript award. Andy noted that this award would be limited to just *JATA* while the Manuscript award often goes to articles in other journals. Bryan Cloyd indicated that there was a sincere hope that the winner of the *JATA* award might also be carefully considered for the Manuscript award. Tim Rupert asked whether members of the editorial board would be eligible for the award and how the voting process would then work. Andy responded said that the committee will work to come up with guidelines for this situation. Mark Higgins suggested that ad hoc reviewers could be used as an alternative. Andy suggested that wording be added to “exclude any editorial board members who have had a paper published in that particular volume of *JATA*” from the voting process. After this discussion, the trustees unanimously approved the proposal.

The second proposal that the trustees considered was related to the delivery method of *JATA*. Beginning this year, dues for the AAA include electronic access to the association’s journals, but members pay extra for receiving a hardcopy of the journals. The Publications Committee is proposing to use a

similar format with *JATA*. ATA members will receive electronic access to *JATA* for free with their dues, but the committee is suggesting that members pay an extra annual charge of \$10 for a hardcopy of the issues. Tony Curatola moved that the proposal be accepted and John Phillips seconded the motion. Tom Omer asked whether the \$10 charge is the correct amount or whether it should be more or less. Andy suggested that we start with \$10 and then re-visit the amount in the future if needed. Tom also asked whether we want to eventually discourage the print copy given its cost. Andy suggested that we may want to revisit this issue in the future as well. Tim Rupert asked whether the SSCI database considers the form of distribution in determining whether to include journals in its database or not. Andy indicated that they look at total subscriptions. Tony Curatola asked whether this move may make *JATA* look more like an electronic journal. Shelley Rhoades-Catanach asked whether the association had increased the price of membership a few years ago because of the cost associated with printing the journal. She suggested that if this was the case, we could run into backlash because we are not now providing the published journal. After further discussion, John Phillips called for a vote on the proposal and it was unanimously approved by the trustees.

Finally, Andy also presented proposed changes to Publications Handbook. The first set of changes is designed to clarify how the editor-elect of the newsletter and the webmaster-elect are selected. The changes note that the Publications Committee is responsible for providing a recommendation to the President and President-Elect for both of these positions (the previous wording indicated that the committee would provide assistance if the President or President-Elect requested it). The changes also clarify that the content of the website is governed by the webmaster and not the Publications Committee. Chris Bauman moved that these changes be accepted and Nancy Nichols seconded the motion. The motion unanimously passed.

Andy also informed the trustees that the committee was considering the issue of library subscriptions. The Publications Committee is scheduled to look at the subscription price for institutions next year, but we received correspondence from the AAA encouraging us to look at the price that we currently charge. At the present time, we charge \$30 for institutional subscriptions. Other sections, for example the Auditing section, charge as much as \$125. However, in the meantime, the AAA is currently looking at ways to bundle and sell access to all of the AAA journals, so this may be a moot point. Mark Higgins noted that this is why the AAA wants to get the chairs of the Publications Committees from the various sections involved in the process. Ed Outslay noted that his library has a policy where they have to cut something if prices go up. Mark also noted that access through many of the library electronic services does not include access to the most current year. To get access to the current year, the library needs to have a subscription to the journal.

Andy also reported that the Publications Committee also considered the application to have *JATA* included on the SSCI database. However, when an organization applies to be included, SSCI looks at the next two issues of journal.

The Publications Committee decided that this is not the best time for this closer scrutiny. The Committee also approached Lexis/Nexis about including *JLTR* in their database. Currently, Lexis/Nexis is not considering any further resources this year, but will consider new resources next year. The committee also considered to whom we should be advertising *JLTR*. They compiled a list of people that we want to contact to try to get greater exposure for the journal. Finally, Andy suggested that the committee should look at the webmaster's term, which is currently 3 years, but we may want to reduce to 2 years so it isn't overly burdensome on the webmaster.

8. Shelley Rhoades-Catanach reported on the 2006 mid-year meeting in San Diego. The meeting attracted 207 paid registrants, including 35 students. The total number of paid registrants was similar to previous years, and the costs for the meeting were similar to previous years. Food costs, not including the food-related costs for the doctoral consortium, were about \$40,000. Ed Outslay asked if Shelley had an estimate of how many tenure-track faculty attended. Shelly indicated it was about 170.

9. Andy Cuccia presented information about the 2007 mid-year meeting to be held in San Antonio. He distributed a preliminary program and noted that most of the meeting deals with the intersection of tax with other functional areas of accounting. His hope is that when attendees leave the meeting, they will have learned something and really taken something away. The CPE sessions have been identified but participants have not been identified from KPMG. Another session will bring to life what goes on in a tax department currently. All of the other sessions are also staffed. Margaret Curry, the vice president of tax for Dell will be the luncheon speaker. The registration form for the meeting is on the ATA website. The committee is also currently considering hosting a Thursday night social for those members who arrive in San Antonio the night before the meeting officially begins.

10. Tim Rupert presented preliminary information about 2008 mid-year meeting. He is currently working with the AAA to negotiate a deal with the Peabody Hotel in Memphis for the meeting.

11. Mark Higgins reported that the Midyear Meeting Site Selection Committee had chosen Orlando for the 2009 mid-year meeting with Salt Lake City chosen as the alternate location. Shelley noted that the surveys from last year's mid-year meeting were overwhelmingly in favor of Florida and Orlando.

12. Tom Omer presented a proposed change from the ATA/Deloitte Teaching Innovation Award Committee. One issue that the committee discussed was whether authors should be eligible for the award if they received outside compensation (i.e., beyond salary and grants from the author's school) for the project. Another issue raised by the committee is how long the teaching materials should be made freely available to the membership of the ATA. In discussing these issues, Mark Higgins suggested that we set a window over which time the materials should be made freely available to the membership, but

after this time, the authors should be allowed to do whatever they wish with them. Tom suggested that we should write the eligibility guidelines to clarify the timetable over which the materials will be free. The trustees suggested adding one year as the amount of time over which the materials would be made available for free. With this stipulation about the timing, the trustees felt it was unnecessary to address the outside compensation issue. Tom moved that we add the one-year time limit to the guidelines for submissions for the award. Tony Curatola seconded the motion and it was passed unanimously.

The trustees also discussed a recommendation that the chair-elect be a member of the committee in the year prior to chairing the committee. In this way, the chair-elect can help coordinate the presentation of the award-winning submission in the following year. Tom Omer moved that the change be made to the structure of the committee. Dick Larsen seconded the motion and it was unanimously approved by the trustees.

The trustees also discussed clarifying the types of courses which are eligible for the award. Tom Omer moved that the wording be changed to “for innovations in tax courses. The course may be...” Shelley Rhoades-Catanach seconded the motion and it was unanimously approved by the trustees.

13. John Phillips presented a report from the task force formed to address eligibility issues with the Sommerfeld and Service awards. The first issue that the task force addressed was the possibility that the same person could receive both awards. The task force recommended that the same person should be allowed to win both awards. However, the task force also thought there should be a minimum amount of time between the receipt of the two awards. The task force suggested that a minimum of three years must lapse between receiving the awards. The second issue that the task force considered was a recommendation from the Awards Committee that the description of the Sommerfeld award be written so that it be given every other year, with the proviso that the committee present the award in consecutive years if the committee so chooses. The task force felt that the current language doesn't require that the award be given every year. They also felt that there are enough qualified candidates for the award to be given yearly and that the criteria are broad enough to allow for this, so the task force recommended that no change be made to the wording concerning the timing of the award. The third issue that the task force considered was the criteria for the Sommerfeld award. The criteria that are used include: no crossover between the Service and Sommerfeld Awards, the candidate be strong on a lot of dimensions, not just one or two, the candidate have significant ties to the ATA, and the candidate must be well into their career. The task force recommended that the first of these criteria be eliminated but that the other three be retained. The task force felt that if the frequency of presenting the award becomes an issue in the future, then the criteria could be reviewed. Finally, the task force considered ways to improve and expand the nominations process. The task force noted that soon we will have a generation of ATA members who will have no first-hand knowledge of who Ray Sommerfeld was or what he meant to the organization. They suggested that we spend some time at upcoming meetings to

share information about who Ray was and the role that he played in the organization. The task force also recommended that in the future, we might also identify and recognize people from strong masters programs. Dick Weber suggested that the emphasis should be on publicizing the award and what it is all about. Dick also noted that semantics have created problems in the past and that they wanted to change the semantics so that these problems could be avoided. He also reiterated that the preceding year's Awards Committee and the current year's committee have not felt that there are enough qualified candidates.

After the report of the task force was presented, Andy Cuccia moved that the first recommendation (i.e., to allow recipients to receive both the Sommerfeld and Service award as long as there was a three-year lapse in between) be accepted. Dave Stewart seconded the motion. Tom questioned whether the three-year lapse was the right amount of time between awards. Tony Curatola indicated that the task force chose three years because members of the Awards Committee serve three-year terms so that the same committee members would not be voting on the same person during the same time period. The trustees passed the motion unanimously.

Fran Ayres moved that the trustees accept the recommendation of the task force that no change be made to the wording for the Sommerfeld Award to indicate that it will be awarded every other year. Mark Higgins seconded the motion. Tony Curatola added that when we present the awards at the luncheon, we could announce that the award is not necessarily presented every year. Dick Weber indicated that this might be a good solution and that the chair of the Awards Committee could do this as they present the awards. The trustees passed the recommendation of the task force by a vote of 12 in favor and 1 against.

Nancy Nichols suggested that we might want to attach something about Ray Sommerfeld to the nomination form. Tom suggested that this should tell us why the award is being given. Amy Dunbar asked whether we should do a tax hall of fame. Tony Curatola suggested the webmaster could create a section on the website that highlights these people and what they've done. Chris Bauman noted that she would hope that this wouldn't replace the speeches that are given at the luncheon because they are often moving and inspirational and the membership benefits from learning more about the contributions of these members.

Tony Curatola moved that the trustees accept the task force's recommendations regarding the criteria and the nominations process. Fran Ayres seconded the motion and the trustees unanimously passed the motion. Dave Stewart suggested that the ATA should try to make sure that the recipient's family knows about the presentation so that they can share in the event.

14. Dick Larsen briefed the trustees on the dinner that he organized with representatives from various tax policy organizations. He indicated that the dinner guests would include the chair of the AICPA tax section and the executive director of TEI. He also indicated that there were several others who wanted to

meet with the trustees of the ATA but were unable to make this dinner, so they would like to meet with us in the future. The trustees discussed what we would like to accomplish at this meeting and agreed that the primary goal was to determine how the ATA and its members could get more involved in the policy/regulatory area. We should also try to get more information about what they think are the key issues that we should be researching. We could ask them to make a few remarks about what we can do to play a bigger role in policy discussion and decisions. Amy Dunbar suggested that in thinking of questions, we might ask where they go to get their ideas and what they read. Are there topics we could be working on? Or do they have enough people doing the work they need? What could accountants do that economists are not doing? We could also investigate the possibility of doing more faculty stints at Treasury or the IRS. We could also ask about possible involvement in training as the IRS currently asks attorneys to do much of their training. The trustees thanked Dick for organizing the meeting.

15. Amy Dunbar, the Association's Webmaster, briefed the trustees on the organization's website. The website has been reorganized, and Zite Hutton and Amy have been working together to update the website. Amy reported that having several people with access to the website (e.g., the webmaster and the webmaster-elect) is a great way to make sure that the website is always up to date. The trustees thanked Amy for all her hard work and noted that the website looks fantastic.

16. John Phillips, the incoming chair of the Publications Committee, requested that the trustees send any potential nominees for the editor-elect position of *JATA* to him.

17. President Tom Omer adjourned the meeting at 3:00 p.m..

**MINUTES OF THE ATA BUSINESS MEETING**  
**August 7, 2006**  
**Washington, D.C.**

ATA President Tom Omer called the meeting to order at 10:15 a.m. Tom welcomed the membership to Washington, D.C. and thanked Susan Albring, chair of the Annual Meeting Program Committee, and her committee for their work in setting up the program at the annual meeting for the ATA. Tom also thanked Fran Ayres, chair of the Annual Meeting for the AAA, for her work on the annual meeting as well.

1. Tom recognized Gene Seago as the originating editor of *JLTR*. The membership expressed their appreciation and Tom presented him with a plaque commemorating his contributions to the association as the editor of the journal.
2. Bryan Cloyd presented the report for *JATA* (the report was also published on p. 15 of the bluebook for the annual meeting). Bryan indicated that it was an active year for the journal. Submissions to the journal, including submission to the *JATA* conference, had increased to 69 total manuscripts. Bryan noted that he appreciates the membership choosing to let *JATA* consider their work. He indicated that the spring 2006 edition is delayed but will be coming out soon, and he expects future issues to be distributed on schedule. He also announced that the association will not publish a supplemental issue to *JATA* for the conference. Instead, the papers will be incorporated into regular issues. This change will allow more time for papers to develop so that the quality will remain high for the journal. October 1 is the submission deadline for the 2007 conference, and papers can be submitted to [jata@vt.edu](mailto:jata@vt.edu). Bryan also indicated that he would be announcing the winners of the best paper and discussant from the conference at the ATA luncheon. This is a tradition that will continue for the 2007 conference. However, he also noted that because the conference issue will be folded into regular journal, he is transforming the best paper award into an award for the journal overall. Finally, Bryan thanked the referees and ad hoc reviewers and ad hoc editors who devote such a great deal of time and energy for the journal. He indicated that last year, 18 members of the editorial board and 40 ad hoc reviewers played some part in evaluating papers. He concluded by giving special recognition for the members of the editorial board who will be concluding their term: Raquel Alexander, Michelle Hanlon, Kathy Krawczyk, Linda Krull and Ira Weiss.
3. Gene presented the report for *JLTR*. Gene thanked the reviewers for the journal and thanked those who submitted papers.
4. Tim Rupert, Secretary, presented the minutes of the ATA business meeting during the 2005 annual meeting in San Francisco. Bob Halperin

- moved that the minutes be accepted; Jon Davis seconded the motion, and it was unanimously approved by the membership.
5. Nancy Nichols, Treasurer, presented the Treasurer's report for the ATA. Nancy noted that the budget is on target for dues and that membership numbers are up slightly. The association is awaiting contributions from KPMG and E&Y related to the midyear meeting, but the contributed amount will be less than the budgeted amount by \$9,000 because of the decision to stop publishing a separate conference issue of *JATA*. However, Nancy noted that the reduced level of expenses with the elimination of the conference issue is in line with the income of the association. Nancy expects the association to have an additional cash balance at the end of year.
  6. Mark Higgins, President-elect, presented the association's budget for next year, and noted that as in previous years, the budget was designed to be balanced. Shelley Rhoades-Catanach moved that the budget be approved, Bob Halperin seconded the motion, and the membership unanimously approved the motion.
  7. The various standing committees for the ATA then began presenting their reports. Carolyn Strobel indicated that the Accreditation and Curriculum Committee had no report.
  8. Susan Albring presented the report for the Annual Meeting Program Committee. She thanked her committee for their hard work and noted that they received 33 submissions for the research sessions. The ATA was allocated eight sessions for the annual meeting, so they accepted 24 papers and one paper for the forum session. The sessions sponsored by the ATA are located on pages 2-6 of the bluebook.
  9. Allen Ford, chair of the ATA/Deloitte Teaching Innovation Award Committee, indicated that the committee reviewed submissions for the award and that the winner will be announced at the luncheon.
  10. Brian Spilker reported that the ATA/PwC Doctoral Dissertation Award Committee received three quality submissions for the annual award and that the winner will be announced at the luncheon.
  11. Mary Margaret Frank, chair of the ATA Manuscript Award Committee, announced that the committee had chosen a winner for the annual award and will announce the winner at the luncheon.
  12. Dick Weber, chair of the Awards Committee, also announced that winners of the ATA awards would be announced at the luncheon.
  13. Garth Novack, chair of the Concerns of New Faculty Committee, reported that the committee arranged for a breakfast for new faculty at the mid-year

- meeting, but that the breakfast was sparsely attended so the committee is looking for alternatives. The committee also updated the e-mail list for new faculty.
14. No one from the Graduate Tax Education was present to report to the membership.
  15. Bill Kulsrud, chair of the Legal Research Committee, noted that the committee received seven submissions for the session at the midyear meeting. He thanked the members of this committee and encouraged the membership to submit to next year's midyear meeting.
  16. Mark Higgins, chair of the Long-range Planning Task Force, reported that the task force looked at the shortage of Ph.D. students as well as membership issues.
  17. No one from the Membership Committee was present to report on the committee's activities.
  18. Shelley Rhoades-Catanach, chair of the Midyear Meeting Program Committee, thanked her committee for planning and executing the meeting. She noted that the final report for the meeting is in the ATA newsletter for those wanting additional information.
  19. Anne Christensen reported for the Midyear Logistical Issues Task Force. She first asked that we keep Shirley and Marty in our thoughts as Marty recuperates from surgery. She said the task force was continuing to work to try to make the midyear meeting easier to plan. The task force created a standard RFP for hotels and they are also working on another site selection survey. Anne also announced that she and Sharon Lassar are trying to get people to submit their syllabi for undergraduate and graduate courses, so that they can be included on the ATA website.
  20. Mark Higgins, chair of the Midyear Meeting Site Selection committee, reported that the midyear meeting for 2008 would tentatively be held in Memphis with New Orleans as a back up. For 2009, the committee was recommending Orlando or Salt Lake City.
  21. Ed Outslay reported that the Pro Bono Tax Services Task Force continued to monitor what the IRS is doing for VITA sites during the year.
  22. Andy Cuccia, chair of the Publications Committee, reported that the committee was implementing a new annual *JATA* outstanding manuscript award, with the hope that it would attract more and higher quality papers and provide an additional benefit to members who submit to the journal.
  23. Tracy Noga, chair of the Regional Programs Committee, thanked the regional coordinators for their work during the year. Overall, 32 papers

- were submitted to regional meetings. Twenty-eight of the papers were accepted for presentation and several panel sessions were held.
24. Jim Sieda, chair of the Research Resources and Methodologies Committee, reported that the committee developed a research session for the midyear meeting. In addition, the committee received 10 to 11 submissions for the New Faculty and Doctoral Student session at the midyear meeting.
  25. Cherie Henning, chair of the Tax Policy Research Oversight Committee, indicated that the charge of the oversight committee is to provide a platform for others to submit proposals for review so that the ATA can take a position on various tax issues. She noted that the oversight committee did not receive any policy positions from the subcommittees this year, but she would encourage the subcommittees to follow through for next year. This is an important element for the ATA to gain additional visibility. She also asked that for anyone wishing to comment on the Schedule M-3, their comments should be sent to the ATA rather than directly so that the ATA will be recognized for its members' contributions to this discussion.
  26. Kevin Misciewicz, reporting for the Teaching Resources Committee, announced that the case exchange was established and currently included 17 cases. The committee also submitted a column for the spring newsletter on assessing competencies under the AICPA core competencies. The committee is also sponsoring a session at the upcoming 2007 mid-year meeting related to incorporating tax issues throughout the curriculum.
  27. The Technology Committee has been busy working on the ATA website. Members should look at the website to see the newest updates.
  28. Andy Cuccia announced that the 2007 Midyear Meeting will be held in San Antonio on February 23 and 24. The program committee is working hard to put together an interesting, relevant, and fun meeting. Andy noted that tentative programs for the meeting had been distributed on the chairs with additional programs available in the back of the room for anyone who did not receive one. Andy announced that the midyear meeting, *JATA* conference and doctoral consortium will take place in a hotel that is on the Riverwalk in San Antonio, with the top floor of the hotel reserved for the conference. The hotel already has the meeting on its website, so members are able to reserve a room on the website at the special conference rate. Andy also asked that the members pay particular attention to the deadlines for the legal research session, new faculty research session, and *JATA* conference which are all available in the program. Because our competitive advantage or unique perspective is from our role as accountants, the focus of the conference is on the relation/intersection between tax and other areas of accounting. The luncheon speaker for the conference will be the Director of Tax for Dell,

Margaret Curry. The registration form for the meeting is available in the program book as well as on the ATA website. The AAA website should also include the registration form soon. Andy noted that with the continued support of KPMG, we have been able to keep the cost of the midyear meeting at a reasonable price. Finally, he noted that the committee will meet at 7:00 tomorrow morning in the Embassy room in Wardman Tower.

29. Raquel Alexander announced that the third annual ATA Doctoral Consortium will once again be held before the midyear meeting. The deadline to apply for the consortium is September 15. Once again, KPMG is generously sponsoring the hotel room and registration fee. Raquel noted that the consortium is not limited to those already committed to tax. Instead, everyone who has an interest in tax is welcome to apply.

30. Dave Stewart presented the report from the Nominations Committee (also contained on p. 21 of the bluebook). The following members were nominated for elected positions for 2006-2007:

President-Elect	Terry Shevlin
Vice-President Elect	Tim Rupert
Secretary	Suzanne Luttmann
Trustees:	Cynthia Blanthorne
	Sue Porter
	Gillian Spooner
	Ron Worsham
	Bob Yetman
Publications Committee:	Mary Margaret Frank
	Raquel Alexander

With no additional nominations from the floor, Jon Davis moved that the nominees be elected. Shelley Rhoades-Catanach seconded the motion and the membership unanimously approved the motion. Dave thanked the committee for their work and encouraged members to send nominations to Fran Ayres for the upcoming year.

31. At the conclusion of the elections, President Tom Omer noted that when he took office, he challenged us to think about how we can gain more public exposure for the ATA. The thinking process for doing this has begun. He announced that tomorrow night the trustees will meet with well known policy groups in Washington, D.C. This is the first time this type of meeting has occurred. The focus of the meeting will be what the ATA can do to become more involved in tax policy. What can we do that these other groups would be interested in? Tom noted that this is the first step to getting more public exposure for the organization and he thanked Dick Larsen for arranging the meeting.

32. Tom presented the new president of the association, Mark Higgins, with the gavel and declared him president for the coming year. Mark thanked Tom for his leadership for the last year. He noted that he felt it was an

honor and privilege to serve as the thirty-third president of the ATA and to follow in the footsteps of his predecessors. He noted that the ATA has a long history of having members who work together to accomplish the organization's goals and his experience thus far continues to confirm this. He noted that we have a rich culture of cooperation and that we will need this cooperation in the future as nearly half of the members will likely be eligible for retirement in the next five years. He indicated that we traditionally have been a section that has been willing to take risks, and we will likely need to continue to do this going forward in order to remain a productive organization.

Mark then outlined several efforts he plans to have the ATA focus on over the next year. First, he noted the need to attract more Ph.D. students to the profession. He hopes to use the recently released AAA study to guide the association's efforts to attract more Ph.D. students to a profession in tax academia.

He also recognizes the need for the ATA to attract more members. To do this, it is important to look for more non-traditional members, for example, economists. He believes that the AAA will now be more interested in these types of initiatives as well.

He noted that we need to continue to share knowledge about teaching and curriculum like we do for research through *JATA* and *JLTR*. He has combined the technology and education committees in an effort to investigate these possibilities further. In addition, the teaching and research committees are being charged with examining how to better disseminate information about education research.

Mark also noted that the strong reputation that the ATA has for research contributions needs to continue. In relation to this, the Publications Committee is charged with nominating a new editor for *JATA*. To help them in the process, it is important that the membership responds to the call for nominations.

Mark also indicated that members of the trustees would be meeting with representatives of other tax policy and professional organizations at a dinner organized by Dick Larsen of E & Y. The purpose of the dinner is to promote the research in tax policy and tax education that the members of the ATA produce. Mark noted that the ATA needs to be more active in tax policy and he plans to encourage the membership and the tax policy subcommittees to be more active.

In concluding, Mark thanked Ed Schnee who asked him to chair his first committee in the ATA, and John Everett for giving him additional opportunities to chair committees in the organization. Mark has tried to encourage new members in the same way. To that extent, he encouraged members to contact him if they haven't returned their committee

assignment sheet but still want to get involved. He noted that the high level of participation by our members makes the ATA a model for the other sections in the AAA. Mark concluded by thanking the members for the opportunity to serve the organization as its president.

33. At the conclusion of Mark's speech, Bob Halperin moved to adjourn the meeting, and Shelley Rhoades-Catanach seconded the motion. The members unanimously approved the motion to adjourn.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING**  
**February 23, 2007 - San Antonio, Texas**

Officers and Board of Trustees members present: Raquel Alexander, Fran Ayres, Cindy Blanthorne, Andy Cuccia, Mary Margaret Frank, Mark Higgins, Dick Larson, Suzanne Luttmann, Nancy Nichols, Tom Omer, John Phillips, Sue Porter, Tim Rupert, Terry Shevlin, Gillian Spooner

Others present: Anne Christensen, Bryan Cloyd, Gary Previts

1. President Mark Higgins called the meeting to order and welcomed Gary Previts as the first speaker.
2. Gary Previts, president of the AAA, discussed three serious issues facing the organization over the next decade:
  - A. There will be an increasing shortfall of professors as the existing faculty ages and retires. A new “professional credentials” task force has been created to investigate alternative credentials, such as the CIA and CFA, as acceptable requirements for teaching and the impact of that strategy on academic research.
  - B. Like the AICPA, which anticipates losing half of its membership, US membership in the AAA is expected to decline. Conversely, international memberships are increasing, with 2,000 of the 8,000 members of the AAA domiciled outside the US. In addition to the annual meeting, the AAA sponsors seven regional meetings and ten section meetings, and many special meetings such as the doctoral consortium, new faculty consortium, Trueblood seminar, Leadership Summit, Professional and Ethics seminar, the XBRL Conference, and the FASB Conference. The AAA, however, will discontinue the webmaster committee.
  - C. With respect to publications, there are three association-wide journals, and electronic distribution will now be the default option for them. Over 4,300 pages of publications are produced annually, with new electronic-only journals forthcoming. The editorship of the *Accounting Review* is being discussed. The decision is “political” in that the selection sends a signal about the future direction of the journal.

Gary complimented the ATA, commenting on the fact that it is the oldest section of the AAA. He pointed out that the AAA is a fiscally conservative organization; dues were down slightly in 2006 but investment income was up.

3. Vice-president Elect Tim Rupert presented the minutes from the last meeting, Nancy Nichols motioned to approve the minutes, Cindy Blanthorne seconded, and they were approved.

4. Bryan Cloyd presented the editor's report for the *Journal of the American Taxation Association (JATA)*. This was the first year a *JATA* supplement was not published, as the special issue for the ATA conference has been discontinued. The 7½-month report (July 1, 2006 – February 17, 2007) indicated an increase in the number of submissions, with 20 papers being returned to authors after initial submission and review, 15 revisions returned to authors, and 5 papers accepted during that time period. The mean turnaround time for a review was 49 days. Beginning with the next report, a new format will be used, and new statistics will be tracked for information pertaining to *JATA*.

The Spring 2007 issue of *JATA* (Volume 29, No.1) is in galleys with an expected turnaround time of six months after all materials have been received by the publisher. This volume may look larger than some of those in the past because papers from the ATA conference accepted for publication in *JATA* will also include the discussants' comments. Beginning with Volume 29, a "*JATA* Outstanding Paper Award" will be selected from each volume's manuscripts. The announcement of the recipient of the award will be made at the August 2008 Annual Meeting.

Winners of the "best conference paper" and the "best discussant" awards from the 2007 ATA Conference will be announced at the 2007 annual meeting.

5. Vice President Andy Cuccia reported on the mid-year meeting. The entire block of meeting rooms on the 22<sup>nd</sup> floor was devoted to the ATA meeting, for which there was 204 registrants, 35 students, and 5 exhibitors.
6. Nancy Nichols, treasurer, submitted the treasurer's report. She provided the end-of-year fiscal numbers for the year ended 8/31/06, indicating a negative net cash flow for the year which will be completely covered by the anticipated check from KPMG for their support of the mid-year meeting and doctoral consortium. That check would make the cash balance very near the budgeted amount.

Nancy also presented the mid-year treasurer's report for the four months ending 12/31/06 and commented on the substantial increase in subscription receipts from the *Journal*.

7. John Phillips, chair of the Publications Committee, stated the committee will be meeting this evening to determine the next editor for *JATA*. That choice will be presented to the trustees for a vote and included in the slate of nominees at the August ATA meeting.
8. Tim Rupert, Vice-president Elect, updated the trustees regarding the 2008 ATA mid-year meeting. The meeting will be held in Memphis on February 22-23 at the Peabody Hotel (rates: \$169/night).
9. Fran Ayres, chair of the Nominations Committee, is seeking nominations for all positions. Dick Larson's term expires, and it will be investigated how professional members are replaced and whether they may stay another term.

10. Anne Christensen, chair of the Undergraduate Curriculum Committee, requested approval to send out a survey entitled "Assessment of Assurance of Learning in Undergraduate Tax Courses", and it was approved. Some felt the survey was too long and that the accounting program questions could be eliminated. Dick Larsen offered his professional survey group to review the survey before distribution, and the board of trustees was offered as initial responders to the survey. Distribution should be limited to tax faculty, and it was discussed how to best get the survey to the person at each institution most qualified to answer the questions: send it to all tax faculty, only ATA members, or to the department head who would redirect the questionnaire to the appropriate faculty member or email that name to the distributor.
11. The Trustees discussed sponsorships and the composition of the Board of Trustees. Three basic questions with comments were:
  - A. What is the role of the Board of Trustees? Fundraising? Increasing participation in the organization?
    - In five years, when the Ph.D. gap starts as boomers retire, we'll need to get younger people interested in academic positions. One option may be to plug into firms who have unhappy employees who might be interested in teaching.
    - Another option to increase interest in accounting is to try to attract high school students by giving AP credit for accounting courses.
    - One fundraising option would be to charge for membership on the Board (companies want to be on the Board).
  - B. Who should be on the Board of Trustees? What would be the role/involvement of sponsors?
    - Should the Board include the IRS? (It was noted that there are limitations on the ability of government employees to serve on boards.)
    - Should the Big 4 be represented? What other firms/companies?
    - Tax courses are increasingly being covered by professionally qualified faculty. Should they be represented?
    - Sponsors could be used as speakers across different types of ATA sessions
    - Sponsorships would involve senior people from the firms
    - Sponsors may be willing to provide conference materials (pens, bags)
    - Sponsors would have access to professors and may also allow us access to their materials
  - C. What would we do if we had more money? What are the uses for the money?
    - e.g., this summer, the ATA is picking up \$1 of the \$46 cost of the lunch for ATA members
    - perhaps some administrative assistance could be provided so that ATA members don't spend so much of their volunteer efforts dealing with administrative detail (service is not highly recognized or rewarded at many schools)

12. The Pro Bono Task Force created a survey for VITA program administrators/participants.
13. The Trustees discussed the committee structure of the Tax Policy Research Oversight Committee to determine if there is a better structure for the nature of the projects. This Committee, in part, reviews the statements and pronouncements of the six policy subcommittees: Complexity Reduction, Corporate Tax Policy, Family Tax Policy, Flow-through Entities Policy, International Tax Policy, and Tax Accounting Policy. Since not all of these subcommittees will necessarily have an issue during the year on which to write a response to proposed legislation, it was suggested that task forces could be created to respond to specific current legislation rather than continuing to try to slot the legislation into one of the six standing committees.

Wider distribution of the comments and reports of the policy subcommittees is another issue. The six chairs of the subcommittees could review papers to decide if they should be submitted to Congress. Gary Previts suggested this would provide exposure/publicity for the organization and get its views known. He indicated such statements are allowed provided it is made clear that it is not the official position of the organization. It will be investigated whether such reports can be published in outlets such as Accounting Horizons, The Journal of Legal Tax Research, Tax Notes, or BNA to provide additional incentive for the report writers. The possibility of creating an award for the best policy paper will also be investigated.

14. The Board of Trustees agreed to support the AICPA Model Tax Curriculum, recognizing that the curriculum is the ideal and that educators will have to select which topics to cover if insufficient time is available to cover the entire Curriculum.
15. The meeting was adjourned after a motion by John Phillips to do so, seconded by Gillian Spooner.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING**  
**August 5, 2007 – Chicago, IL**

Officers and Board of Trustees members present: Raquel Alexander, Fran Ayres, Christine Bauman, Hughlene Burton, Andy Cuccia, Diana Falsetta, Mary Margaret Frank, Mark Higgins, Dick Larson, Suzanne Luttmann, Nancy Nichols, Tom Omer, John Phillips, Tim Rupert, Terry Shevlin, Shelley-Rhoades Catenach, Marty Wartick, Bob Yetman

Others present: Anne Christensen, Bryan Cloyd, Shirley Dennis-Escoffier, John Everett, Ed Schnee

1. President Mark Higgins called the meeting to order at 12:37pm.
2. The minutes from the February 23, 2007 Board of Trustees meeting were approved.
3. Treasurer Nancy Nichols provided a budget update. The most significant difference between the budgeted and actual numbers relates to subscription revenue, caused by a subscription change from \$30 to \$120 per year for the approximately 190 *JATA* library subscriptions. Membership numbers met or exceeded those budgeted, with 730 full-time members and 120 associate (student) members (including 12 international associate members). To encourage membership, associate members can subscribe to *JATA* for \$5.
4. John Everett, Chair of the Teaching Resources Committee, reported that there is significant interest in tax education material. Kent St. Pierre, Editor of *Issues in Accounting Education*, is looking for themes for issues of the journal, and it was suggested that the publications committee look into encouraging tax as a theme to get tax education issues and articles more widely distributed.
5. Terry Shevlin and Mark Higgins reported on the strategic plan of the AAA discussed at the Executive Committee meeting. The AAA is focusing on three initiatives: membership, fulfillment (satisfying membership needs), and the AAA common platform (putting more information on the web to make it readily available to all members). The AAA may alter its current governance model to add more sectional representation. The AAA hopes to double membership in eight years (“15,000 in 2015”), and is hoping to tap the potential for international members. To that end, there was a discussion of changing the name of the organization, but international representatives thought there was value in the word “American” in “AAA”.
6. Raquel Alexander, Chair of the Tax Policy Committee, spoke of the need for additional data to facilitate tax research. It is difficult to get data without compromising security and confidentiality. Several alternatives were discussed to try to remedy the lack of data, such as partnering with the IRS, asking firms to contribute anonymous data, and contacting researchers who have had specific agreements with the IRS to obtain data.

7. Anne Christensen (for Chair Dennis Schmidt) provided the results of the Pro Bono Task Force Committee's "VITA Best Practices" Survey. They received 69 responses and will put the summarized results on the ATA website. Hundreds of thousands of people are being served by VITA sites. The IRS comes to the ATA for best practices because university-affiliated sites have the lowest error rates. We should "market" our success so that we have more support and recognition from the IRS.
8. Anne Christensen, Chair of the Accreditation and Curriculum Issues Committee, reported on the results of an assessment survey. She thanked Dick Larsen's survey group for providing valuable and timely comments on the survey before it was distributed. There were two sections in the survey: existing assessment practices and assessment practices specific to the first tax class. Eighty-six schools responded; seven said they would provide copies of existing assessment material (two have). Responses to the survey and available material will be provided on the ATA website.
9. Bryan Cloyd, Editor of *JATA*, reported that submissions and acceptances have been stable for the year. This was the first year in which the *JATA* conference papers were incorporated into the regular *JATA* issues instead of constituting a separate issue of the journal. The publications committee will make a proposal to the board of trustees at the midyear meeting regarding the linking of the conference papers to *JATA*. The "Best Conference Paper" and "Best Discussant" awards will be announced at the ATA luncheon.
10. Ed Schnee, Editor of *JLTR*, reported that submissions have remained constant; 21 papers were reviewed and in process during the year. Two papers had to be revised as a result of Revenue Rulings/Revenue Procedures issued during the review process, so timeliness in getting papers reviewed and posted is critical. Currently, accepted articles are posted only twice a year from the AAA office in Sarasota. Copyright issues prevent us from posting articles on the ATA website before they are posted on the *JLTR* website.
11. John Phillips, Chair of the Publications Committee, provided an update and announced the new editor-elect of *JATA*. He also reported that there is no set procedure for replacing the associate editor for book reviews, and the committee was charged with developing that process. This committee has been working to get *JATA* included in the SSCI database. The application will be made by September 1, but requires the submission of three consecutive journals before the decision is made. Timeliness and citation analysis are two critical issues in acceptance of the application.
12. Shirley Dennis-Escoffier, Chair of the Logistics Committee for the midyear meeting, reported that few cities satisfy the criteria for available meeting sites (such as three hotels within close proximity, hotel cost, food cost, and travel cost). Las Vegas is available only on weekdays; Hawaii is excluded because of transportation costs. Other locations are not feasible for various reasons (bad

weather in February or costly because they are desirable locations, such as ski resorts). Moving the meeting to January doesn't address the weather issue, but somewhat addresses the cost issue, so there was discussion of moving the meeting to a different time of year. Surveys of the ATA membership have indicated changing the dates would result in multiple conflicts with other meetings. The next survey will include questions regarding the month of preference for the midyear meeting, which other meetings members attend, and whether members are willing to pay more to have a larger city selection.

13. Hughlene Burton, Chair of the Midyear Site Selection Committee, identified the 2010 recommended site as Denver, and the board unanimously approved the location.
14. Hughlene Burton, Chair of the Long-range Planning Committee, reported on long-term financial strategies for controlling costs of the midyear meeting in order to keep down registration costs. Meeting costs continue to increase (for example, food/beverage and audio visual costs increased to about \$50,000 for the last meeting), and such costs limit possible meeting sites. Several cost management options were discussed, and a task force will be established to study how other sections and organizations afford their meetings. Limited options are available because the AAA places restrictions on fundraising by sections.
15. Andy Cuccia, Vice President, provided the final report for the midyear meeting in San Antonio. Attendance was stable, with 36 students among approximately 210 attendees. The meeting stayed within budget by placing the preliminary program on the website instead of mailing it. Most attendees were pleased with the location, although there were a few comments that the hotel was too small.
16. Tim Rupert, Vice President Elect, reported on the next midyear meeting in Memphis, announcing a room rate at the Peabody Hotel of \$169/night. The preliminary program book will be distributed at the ATA business meeting. There will be CPE sessions on FIN48 and transfer pricing and a panel discussion by the recent Sommerfeld Outstanding Tax Educator award winners. Food costs are a concern, but the registration fee will remain unchanged from 2007.
17. Fran Ayres, Chair of the Nominations Committee, will present the slate of officers at the business meeting.
18. Fran Ayres (with Elizabeth Plummer) is on the AAA Research Impact Task Force and is seeking examples of how research from 1969 to the present has affected the practice of accounting. Results will be presented at a session at the 2008 AAA meeting.
19. Other business:
  - The ATA has been granted the approval of the AAA Executive Committee to start a pilot membership program to recruit nonaccounting tax specialists (e.g., economists, government employees, law professors) to join the ATA for the section dues plus \$50. The pilot program will last for three years.

- To facilitate more timely communication with ATA members, the website will add a “current announcements” section and the number of newsletters will be reduced from three to two per year. Many thanks to Nancy Nichols for her excellent newsletter editorship.
- The Board of Trustees voted to make a charitable contribution of \$5,000 over five years to honor the memory of Austin Cloyd (daughter of ATA member Bryan Cloyd), who was killed in the shooting at Virginia Tech University.
- Mary Margaret Frank recommended that the ATA come up with a way to facilitate a networking structure to bring together Ph.D. students with teaching and research mentors.

20. The meeting was adjourned at 3:10pm.

**MINUTES OF THE ATA BUSINESS MEETING**  
**August 6, 2007 – Chicago, IL**

1. President Mark Higgins called the meeting to order at 10:33am with a welcome to Chicago. Committee reports will be posted online, with committees requesting open discussion of the full membership presenting at the meeting.
2. The minutes of the ATA Business Meeting of August 7, 2006 were approved.
3. Treasurer Nancy Nichols provided the financial report for ten months of ATA activity, reporting a positive cash flow of \$21,000. The \$7,000 budgeted for subscriptions increased to \$19,000, due to the JATA subscription rate increase from \$30 to \$120 for the approximately 190 library subscriptions to the journal.
4. Mark Higgins (for Terry Shevlin) presented the proposed balanced budget for 2007-08. The revenue from subscriptions is under-budgeted because support from the AAA was uncertain at budget creation time. Membership is currently running slightly above budgeted. The motion to accept the budget was made, seconded, and approved.
5. Julia Camp, Chair of the Annual Meeting Program committee, thanked the moderators and discussants participating at the meeting. Monday, the ATA sessions will be in the Marriott; Tuesday the ATA sessions will be in the Palmer House.
6. Hughlene Burton, Chair of the Midyear Meeting Site Selection Committee, announced that the 2010 meeting will be in Denver.
7. Dennis Schmidt, Chair of the Pro Bono Task Force committee, announced that the results of the committee's online survey will be posted on the ATA web site. Sixty-nine people responded, including responses to many open-ended questions, providing valuable information on the VITA operations of the respondents (e.g., training and software). VITA program participants might be particularly interested in seeing how they compare to other programs.
8. Anne Christensen, Chair of the Undergraduate Curriculum Committee, announced that Sharon Lassar will be collecting both undergraduate and graduate syllabi to update that portion of the website. In addition, the Committee administered a survey of assessment practices in accounting programs and specifically tax practices. Results are available on the website. Information gathering regarding assessment practices is continuing, so please send any information or materials to Anne. The committee thanks Dick Larsen's survey team for their assistance in streamlining the survey.
9. Jennifer Kahle, Chair of the New Faculty Committee, announced that a well-attended breakfast was given for new faculty at the midyear meeting. Dissertation abstracts of new Ph.D. students will be printed in *JATA*. E&Y provided travel assistance to 27 students to attend the meeting. Mark also reported that Garth Novak has compiled a database of the directors of graduate programs which will be available on the ATA website.

10. Tim Rupert announced that the 2008 midyear meeting will be at the Peabody Hotel ("The Grand Hotel of the South") in Memphis on February 22-23, with a room rate of \$169/night. The bulletin with details of the midyear meeting was provided to the members, and more details will be forthcoming on the ATA website. Submission deadline for the *JATA* conference is October 1, and for Legal Research is November 1.

11. John Phillips, Chair of the Doctoral Consortium Committee, announced that the application deadline for the 2008 Doctoral Consortium will be mid-December. Travel money is available for accepted applicants.

12. Fran Ayres, Chair of the Nominations Committee, introduced the slate of officers for the 2007-2008 year as follows:

President-elect	Shelley Rhoades
Vice President-elect	Marty Wartick
Secretary	Suzanne Luttmann
Treasurer	Hughlene Burton
Trustees	Dick Larson
	Diane Falsetta
	Jennifer Blouin
Publications Committee	George Plesko
	Michelle Hanlon

A motion was made to accept the slate of officers, seconded, and unanimously approved.

13. Fran Ayres (with Elizabeth Plummer) is serving on the AAA Research Impact Task Force, and asked that members email her (fayres@ou.edu) regarding research published from 1969 to the present that had an impact on the practice of accounting.

14. In other business, it was announced that a pilot program would be tested (for three years) allowing membership in the ATA by nonaffiliated tax professionals (i.e., those not in an academic accounting department and nonpractitioners) at a special fee equal to the section dues plus \$50.

15. Ed Schnee, Editor of *The Journal of Legal Tax Research*, reported on the 14 submissions received this year (4 accepted, 5 rejected, and 5 still under review). The seven submissions under review when he became editor continued through the process under the guidance of Gene Seago, former Editor. ATA members have free access to the journal through their membership. Reviewers have been providing exceptional reviews, and their suggestions and the work of the authors resulted in very accurate and timely publications. Ed thanked the reviewers, and called for submissions and expression of editorial board interest (email: eschnee@cba.us.edu), saying he'd like to have sufficient reviewers to generate a 30-day turnaround. Topics already in process will be disclosed if a second submission is received.

16. Bryan Cloyd, Editor of *The Journal of the American Taxation Association (JATA)*, reported a steady level of activity during the year. The JATA conference papers will now be included with other new manuscripts rather than in a separate issue of *JATA*. The award for the best *JATA* conference paper and best discussant from the 2006 midyear meeting will be announced at lunch.

A new award will be introduced for the outstanding paper of each volume of *JATA*. Nominations for the Volume 29 (2007) award are due by March 31, 2008.

The deadline for paper submissions for the 2008 *JATA* Conference is October 1, 2007 using the *JATA* submission guidelines.

Bryan was asked about the SSCI process (the ATA is applying to Thomson Scientific to have the contents of *JATA* included in the Social Sciences Citation Index); John Phillips (Chair of the Publications Committee) responded that the paperwork will be submitted by September 1.

17. Gary Previts noted he was around in 1974 when the ATA became the first “section” of the AAA.

He came to speak of the strategic initiatives of the AAA. He cited three challenges faced by the AAA membership to be addressed in the upcoming year(s):

1. The demographic impact on the ongoing organization (half of the members are 55 and over, a third are 60 and over)
2. The effects of technology on knowledge creation and dissemination
3. Membership fulfillment – how the Association can help advance the careers of its members

Attendance at the last three annual AAA meetings has been up each year, and Gary hopes that trend will continue in Anaheim, where the hotels are conveniently located near the convention center.

Gary thanked Mark for his service as president of the ATA and on the Executive Committee of the AAA, stating that Mark had done a good job representing the ATA.

18. Mark thanked the committee chairs/members and task force chairs/committees for their work. He stated his pleasure at serving as the President of the ATA, and passed the gavel to the incoming President, Terry Shevlin.
19. Terry Shevlin thanked Mark for his service. Terry acknowledged it was a privilege to serve as President of an organization in which he has been a member for over 20 years. He feels he has obtained great benefit from that membership and the networking opportunities available through the organization. He noted the involvement of the membership is reflected in the large number attending the business meeting.

Terry attributes the success of the ATA to its volunteers, and was amazed at the number of committees and task forces, and the willingness of people to serve on them. He expressed special thanks to Julia Camp and the members of the Annual Meeting Committee for the excellent program, and indicated that the number of tax research papers submitted was impressive.

His concerns for the ATA into the future: the aging profile of the membership, membership numbers are down slightly, the role of tenure track versus adjunct faculty, not generating enough Ph.D.s, deans can hire two lecturers for the cost of a Ph.D. and what that does for generating new basic research, the need to “agitate” so serious consideration is given to tax as the specialty area for new tenure track faculty, and the observation that there are not a lot of universities at which there are multiple tenure track tax faculty.

Terry reminded everyone of the midyear conference in Memphis and thanked Tim Rupert for the yellow book about the conference (available to attendees and online).

20. Jerry Stern announced the meeting time and location for the technology committee.

21. The meeting was adjourned at 11:20am.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING**  
**February 22, 2008 – Memphis, Tennessee**

Officers and Board of Trustees members present: Raquel Alexander, Jennifer Blouin, Hughlene Burton, Diana Falsetta, Mary Margaret Frank, Mark Higgins, Dick Larson, Suzanne Luttman, Tom Omer, John Phillips, Shelley Rhodes-Catenach, Tim Rupert, Terry Shevlin, Marty Wartick, Ron Worsham, Bob Yetman

Others present: Bryan Cloyd, Shirley Dennis-Escoffier

1. President Terry Shevlin called the meeting to order at 8:37a.m.
2. A motion was made (Hughlene Burton) and seconded (Tim Rupert) to approve the minutes of the August meeting of the Board of Trustees, and they were approved.
3. Vice-president Tim Rupert presented the midyear meeting report. The actual budget is on target with the budget projections, and attendance was close to target with additional attendees expected to register on site.

The current tally is about 220 registrants (including the Ph.D. students). Twelve of the 40 Ph.D. students had not registered by the deadline, but did register before the conference. There were some complaints because registration was not available online through the AAA website.

Positive comments were made about the hotel, including the lobby bar area outside the check-in desk that allowed attendees the opportunity to congregate.

4. Treasurer Hughlene Burton presented the budget. The \$32,000 inflow is the support provided by KPMG for last year's meeting and was received in October. The preliminary 4-month budget was comparable to last year's budget. Our ending balance was \$130,000. Midyear meeting expenses are not yet included in the budget, but neither is the KPMG support for this year's meeting. Approximately \$10,000 of section membership dues are posted in the fall, most of which is received during June, July, and August.
5. Bob Yetman provided the Chair's report for the Publications Committee.

*The Journal of the American Taxation Association* has formally applied to Thomson Scientific to be included in the SSCI database. Bob has agreed to serve as the one ATA contact in dealing with any matters that arise throughout the application process. The AAA provided a consultant who assisted John Phillips, Bryan Cloyd, and Bob Yetman throughout the application process. JATA is in a strong position to be included, since there are only two other tax journals in the database. One significant factor in the

decision is the citation count, so members are encouraged to cite JATA articles in their publications.

Nancy Nichols is looking for a replacement to serve as newsletter editor. The newsletter editor is part of the publications committee.

The editor of JATA is responsible for selecting papers to be presented at the JATA conference, which were then published (along with discussant comments) in a special issue of JATA. The special conference issue of JATA has been discontinued, and the Publications Committee has agreed to delink the conference from the journal beginning in February 2009. A submission to the JATA conference is no longer automatically a submission to JATA; the author(s) will have an option at the time of submission to the conference to have the submission also be considered a submission to JATA. If the author chooses this option, the paper will go through the regular review process. Discussant papers will be published only if the presented paper is published. New faculty papers can also be submitted for consideration in the JATA conference.

Discussion: since the size of the publication resulting from the JATA conference in part dictated the number of papers presented, by delinking the conference and the publication there is no longer a constraint on the number of papers presented at the JATA conference. Some faculty members can only be reimbursed for conferences if they are on the program. Thus, several suggestions were made to alter the current conference format to allow more paper presentations (e.g., changing the length of the presentations within the allotted time period, adding a third concurrent session, and converting another session into a JATA session).

Ed Schnee will continue to serve as editor of the *Journal of Legal Tax Research* for a partial term to avoid replacing both the JATA editor and JLTR editor concurrently.

6. Bryan Cloyd reported on the JATA conference and provided the editor's report for JATA. There have been 22 submissions since the last report (17 were conference papers) and 13 revisions. The spring issue will include five articles and one discussant paper. A timely publication is anticipated. The fall issue will go to Sarasota in April and currently includes three papers and one discussion (additions are possible for another 1½ months).

After June 30, all manuscripts will go to Richard Sansing, the new editor of JATA.

7. John Phillips reported on the Ph.D. Consortium. Forty-three students participated, and provided very positive feedback about the quality of the program and presenters. The format was changed to allow short (15-20 minute) group discussions at the tables after the presentations.

The current policy is that students may attend the Consortium twice, but some believe that attendance at three Ph.D. Consortiums should be allowed.

8. Shirley Dennis-Escoffier distributed and discussed a survey of questions for ATA members regarding possible locations, time preferences, and format issues for future ATA midyear meetings. Shirley accumulated a comprehensive list of cities with sufficient hotel space to accommodate the ATA. Certain cities (e.g., Las Vegas) are not available on weekends, so the meeting would have to be moved to Sunday, Monday, and Tuesday in order to go there. One criterion used in the past to select meeting locations has been ease of travel to the given city. A question on the survey asks if members would be willing to meet in more-difficult-to-reach locations. Other questions to be considered: is there an appropriate balance of research and teaching sessions at the conference, should the doctoral consortium be before or after the conference, and should there be a third concurrent session (which may further restrict possible hotel accommodations).
9. Non-ATA organizations have requested the ATA membership list for mailings. Currently we do not provide this information to ensure the privacy of the members. To disseminate information that might prove useful for the membership, the website could be reorganized with a special section allowing the posting of a link to such information. To support the additional maintenance, one possibility is to ask contributors to pay for sponsorship on the site.

There is no plan to change the policy of not allowing job postings on the ATA site.

10. As an information item, Terry noted that Jerry Stern, chair of the Technology Committee, had proposed a message board for ATA members (run by Sonja Rego). This would fit into the Commons theme of the "AAA Shared Visions" plan.
11. Mark Higgins presented "Our Shared Vision", a document created by the AAA setting the path for the AAA to become the "thought leader in accounting." The vision is divided into four elements: developing our community, serving our membership and society, enhancing organizational effectiveness and culture, and realizing our purpose. The AAA is focusing on seven initiatives encompassed within three strategic efforts: membership growth (membership growth, value proposition, and academic discipline), membership fulfillment (global participation, membership development and career success), and AAA commons (technology platform and knowledge sharing). The AAA document is available at [http://aaahq.org/about/AAAShareVisionDocumentJan08fnl\\_4\\_.pdf](http://aaahq.org/about/AAAShareVisionDocumentJan08fnl_4_.pdf).

Obviously one goal of the AAA is to increase membership, which is currently about 6,300. To do that, the AAA recognizes the need to create value to its members.

It was pointed out that the sections drive the organization and that the sections are inadequately represented on the executive committee.

Another issue is whether there should be a push to involve more adjuncts in the organization. Given the shortage of tax Ph.D.s, more and more tax courses may be taught by adjuncts. The importance of hiring qualified faculty must be conveyed to deans so that they don't use the "PQ" status as an easy "out" for hiring non-AQ accounting faculty.

Tax professors may be particularly disadvantaged, even in comparison to other accounting professors, because of the number of different courses they teach, the number of preparations per year, the challenge of remaining current with ever-changing tax law, and no difference in treatment of faculty teaching different types of classes (e.g., undergraduate versus graduate, number of students, etc.).

12. The meeting was adjourned at 9:20.

**MINUTES OF THE ATA BOARD OF TRUSTEES MEETING**  
**August 2, 2009 – New York – 12:00 p.m.**

Officers and Board of Trustees members present: Jennifer Blouin, Hughlene Burton, Greg Carnes, Sandy Callaghan, Mike Dolan, Diana Falsetta, Mark Higgins, Henry Miyares, Richard Larsen, LeAnn Luna, Lillian Mills, Tracey Noga, George Plesko, Sue Porter, Sonya Rego, Shelley Rhoades-Catanach, Terry Shevlin, Marty Wartick, Connie Weaver, Rick Western, Cynthia Vines

Others present:  
Richard Sansing

Shelley Rhoades-Catanach welcomed everyone to the meeting and introductions were made.

1. The minutes from the February 2009 Board of Trustees meeting in Orlando were approved
2. Hughlene Burton presented the treasurer's report. New York will be more expensive than prior meetings but the overall cash position is very strong. Several other expenses for this year have not yet impacted the budget.
3. Lil Mills distributed a proposed budget for the coming year.

ATA still needs to find a new webmaster. Lil proposed an idea for a doctoral student to serve as web director with the overall responsibility delegated to the Publications Committee. The proposed pay for this responsibility is \$1,800 per year. The proposed budget for committees has also been increased by \$3,000 primarily for an increased focus on external relations. For example, these funds would cover costs of those we may invite to meetings to learn more about ATA functions.

Sue Porter commented that there is a concern about attendance for mid-year meetings and that this could impact the budget in the future if this trend continues.

4. Richard Sansing presented the *JATA* editor's report. Submissions continue to be low. Processing time for reviews has been very good. The last few issues have had the minimum of three articles due to low submissions.

Hughlene mentioned that more schools are limiting their acceptable list to three journals and this may hurt submissions. Discussion ensued concerning ways to increase the understanding of the quality of *JATA*. Outside referees need to document the strength of *JATA*. Blind reviewers

for JATA and other journals need to encourage JATA citations where appropriate.

It was suggested that the ATA collect information on where tax papers are being published to determine how JATA compares as outlet for high quality tax papers.

5. Ed Schnee prepared the *Journal of Legal Tax Research* editor's report. Ed could not join us but submitted a report for the Board to review. Submissions have improved for JTLR over the last year.
6. George Plesko submitted a detailed report to the Board from the Publications Committee. Tony Curatola has been nominated as the new editor for JTRL. The Publications Committee has focused on the increased visibility of tax journals. Discussion also ensued on tax education research. The lack of new webmaster and newsletter editor are continuing issues that need to be resolved.

Discussion was held on how we can use the ATA website to better disseminate information about our journals. Lil will work with the Publications committee on this matter.

7. Marty Wartick distributed a final report on the 2009 Mid-year meeting. The Mid-year did very well financially. Attendance was down slightly this year. Program evaluations were very high. The sessions on innovative tax research and teaching tricks and traps were very well received.
8. Sue Porter provided an update on the 2010 Mid-year meeting which will be in Denver. There will be a session dedicated to research in progress and interactive sessions on teaching.

The 2011 meeting is in Washington, D.C, March 3-5. The 2012 meeting will be in New Orleans.

9. Mark Higgins submitted the Nominations Report which will be presented to the membership tomorrow.
10. Mark Higgins reported on the activities of the Finance Committee. A system will be set up to recognize sponsors for the ATA. Sponsorship levels are \$7,500 platinum, \$5,000 gold, and \$2,500 silver for firms that are already providing support to the ATA for other functions. Otherwise the amounts are \$2,500 higher.

Motion to adopt these levels was made by Higgins and seconded by Burton. Motion passed.

11. Shelley discussed section dues for retired ATA members. The AAA waives dues for retired members under certain conditions. Currently the Mid-year meeting fee is waived for retired ATA members. The current fee is \$35. Motion was made by Larsen and seconded by Lil to waive section dues under the same conditions used by the AAA. Motion passed.
12. Discussed was held on ways to increase international membership in the ATA. The international population has had the greatest membership increase in AAA but ATA has not seen a similar increase.
13. Sonya Rego discussed the ATA newsletter. An editor-elect needs to be selected for JATA. There is an overlap between material in the newsletter and on the web. It was suggested that one individual should be in charge of content for both the newsletter and web material. A second individual could be tasked with actually maintaining the website.

Discussion followed on the need to consider the type of ATA content appropriate for AAACommons. Sandy Callaghan provided a summary of AAACommons and how it can be utilized. It was concluded that the Commons has some very good uses but that a separate website and newsletter should continue.

It was suggested that the website be hosted by a third-party vendor rather than at the webmaster's university.

Mills made a motion to increase the budget for the website to \$3,600 and to increase revenue by \$1,800 to keep a balanced budget. Plesko seconded the motion. Motion passes.

14. Shelley mentioned other committee reports that were distributed and posted on the website.
15. Motion was made by Burton to adjourn. Seconded by Plesko. Meeting adjourned at 1:55 p.m.