



American Taxation Association

Volume 46, No. 3 Summer 2001

Ronald R. Tidd, Editor

It has been an exciting year! The 2001 Midyear Meeting in Phoenix was a success due to the hard work of Jeff Gramlich and his committee. Special thanks also go to KPMG for their continued financial support of the meeting; their assistance has enabled us to maintain a high-quality meeting at relatively low cost to our members. Jeff has prepared a summary of the meeting that appears elsewhere in this newsletter, so I would like to focus on just one new area—the legal and education research sessions. Many of you have asked if we plan to continue these sessions in the future and if we plan to move forward with the proposed online tax education and legal journals. Before addressing those issues, I would like to provide a little background on how the legal and education research sessions came about.

In 1999, the ATA Publications Committee (chaired by Amy Dunbar) conducted a membership survey regarding interest in an online legal or education journal. Of those who responded, 74 percent were in favor of establishing a legal journal and 72 percent were in favor of establishing an education journal. A task force (chaired by Jack Kramer) was appointed to further explore this issue. This task force focused on the legal journal and developed a questionnaire that was ultimately distributed at the 2001 Midyear Meeting. This questionnaire gathered information regarding various editorial policies and the results have been forwarded to the Publications Committee.

Although the survey indicated that there was a high level of interest among our members for these journals, the Trustees were concerned about the quantity and quality of potential submissions. So the Board of Trustees directed that there would be a call for legal and education research papers for the 2001 Midyear Meeting. If we did not receive a sufficient quantity or if the quality was lacking, then we would reconsider

PRESIDENT'S LETTER



**Shirley Dennis-Escouffier
ATA President**

whether to move forward on the proposed journals. Those of you who attended the legal and education research sessions know that these sessions were very well received. I was informed by Cherie O'Neil (chair of the Legal and Education Research Committee) that there were many more quality papers received than we had space to accommodate. Based on this success, we plan to continue these sessions at future meetings. Beth Kern is already busy working on the program for next year's meeting in New Orleans. She has calls for papers posted on the ATA web site (<http://www.uni.edu/ata/meetings.html>) for not only legal and education papers, but also for new faculty and doctoral student research.

JATA Editor Fran Ayres also has a call for papers posted for the JATA Conference. The JATA Conference is still the activity that attracts many members to the Midyear Meeting. When the JATA Conference was first introduced in 1995, our attendance at meetings skyrocketed and has remained high ever since. I have no doubt that the JATA Conference will continue to be the venue for quality tax research in the future.

One of the sessions I particularly enjoyed at this past meeting was one organized by the Research Resources and Methodologies Committee (chaired by Bob Halperin) on linking legal and other research methods. I was pleased to see members with many different research interests together in the same room talking about how they could work together. To me, this is what the ATA is about. Recognizing that although we may have strengths in different areas, we can still work together.

Now to what is happening with the proposed online legal and education journals. At the Midyear Meeting, the Board of Trustees directed the Publications Committee to make decisions about the number of journals, their titles, and to put out a call for editors. So I strongly recommend that anyone with an interest in serving as editor respond to that call. If you have comments or suggestions, you should direct them to Ellen Cook, Chair of the Publication Committee (edcook@louisiana.edu). The other Publications Committee members are Brian Greenstein, Ken Klassen, Ed Maydew, Jan Meade, and Richard Sansing. According to the ATA governing documents, the next step is for the Publications Committee to make a formal recommendation regarding these proposed journals to the Board of Trustees and then the Board votes. The report of the Publications Committee is due sometime this summer so it is expected the Trustees will formally vote at their next meeting in August. I anticipate that I will be able to report the results of this to you at our August Annual Business Meeting. As additional information becomes available this summer, you can look for updates on the ATA web site (<http://www.uni.edu/ata/announcements.html>).

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President's Letter (continued from page 1)

One other area I would like to address is the concern that a few of our members have expressed that the proposed new journals will somehow adversely affect *JATA*. These fears are totally unfounded. *JATA* will continue to be the premier journal of the ATA. It has an outstanding reputation in the academic community and is one of the most important assets of the Association. Fran Ayres is now working on rewriting the editorial policy for *JATA* to more closely represent the type of research that is published in it. The proposed new journals will allow additional publishing opportunities for different types of research than are currently published in *JATA*. We need to be an inclusive organization and try to provide something of interest to all of our members.

Introducing these new journals will allow us to serve a broader audience of people with a wide range of tax interests and hopefully attract some new members.

Terry Crain and his committee have been busy working on the Annual Meeting program for Atlanta. He told me that there were many excellent papers submitted, so we should have a great program. While in Atlanta, please be sure to attend our Annual Business Meeting. There will be a vote on a proposed bylaw change to add two trustees to the Board of Trustees. Details of this proposed change are included elsewhere in this newsletter but the purpose of the change is to increase membership representation on the Board, allow more members to gain experience in the Association's governance,

and to strengthen the Association's ties to the professional community.

At the Annual Business Meeting I will hand the presidential gavel over to Anne Christensen. I have worked extensively with Anne over the past few years and I know that she will be an outstanding President. The last year has passed swiftly. Although there are tasks not yet completed, much has been accomplished. I never cease to be amazed by the effort that so many ATA members put into making this the wonderful organization what it is. I want to thank all of you for your support over the past year. I hope that you will continue to give Anne the same support next year. I am very grateful for the opportunity to serve as your President. I look forward to seeing you in Atlanta.

NEEDED: BOOK REVIEWERS FOR ISSUES IN ACCOUNTING EDUCATION

Book reviews serve an important purpose in our discipline. They bring books to the attention of the readers, and often help form book adoption decisions. *Issues in Accounting Education* publishes reviews of accounting books and contributes to the growth of the profession. Given our large number of newly published accounting textbooks we need many reviewers to complete this task. As the book review editor of *Issues in Accounting Education*, please inform me if you wish to review accounting books.

Alan Reinstein
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Detroit, MI 48202
(313) 577-4530; (248) 357-2400
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Thank you very much for your time and consideration.

NEWSLETTER DEADLINE

The deadline for submitting information to the Fall 2001 edition of the ATA Newsletter is as follows:

Fall 2001 Issue—August 24, 2001

Please send information to:

Ron Tidd
Email: Ron@rrtidd.com
HCO 1 Box 272
Pelkie, MI 49958
Phone: (906) 353-7074

Faculty announcements submitted to the ATA Newsletter are published in the fall, spring, and summer issues. The announcements are selected on a FIFO and space-available basis. Please send your announcement as an email attachment to Ron@rrtidd.com. Alternatively, you can mail both a hard copy and a digital file (on a disk) of your announcement to the editor at the above address.

MEET YOUR PRESIDENT FOR 2001-2002

ANNE CHRISTENSEN, ATA PRESIDENT-ELECT

Anne Christensen will become the 28th President of the American Taxation Association in August 2001. Anne is a professor of taxation and is the Director of Accounting in the School of Business Administration at Portland State University where she has been a member of the faculty since 1989. At PSU she has taught introductory and advanced taxation at the undergraduate level and corporate tax at the graduate level.

Anne earned a B.S. in Psychology in 1972 and a M.Ed. in Counseling in 1974 from Brigham Young University. She also earned an M.B.A. in 1983 from the University of Utah and worked in business before returning to the University of Utah to pursue a Ph.D., which she completed in 1989.

Anne's research interests focus on taxpayers' decision making

and perceptions of fairness. Recently, she has worked on several projects related to nonprofit organizations' financial reporting practices and lobbying efforts. Anne has published in *The Journal of the American Taxation Association*, *Advances in Taxation*, *Issues in Accounting Education*, *Taxation for Accountants*, *Financial Accountability & Management*, and several other journals.

Anne joined the ATA in 1986, and she has served on and chaired a number of ATA committees. She has served on the editorial board of *JATA* and been an *ad hoc* reviewer for *Behavioral Research in Accounting* and several other journals. Anne has also served on the Board of Trustees and as Vice President of the ATA.

Anne and her husband, Chris, are the parents of two children

and the servants of one dog and one cat. They enjoy traveling and hiking. They have visited Kenya, Germany, and the United Kingdom in recent years. This summer they plan to visit their son who is teaching English in Japan. Anne's father was a Special Agent for the IRS and she claims taxes run in her blood.

As President-Elect, Anne has been working on organizing the ATA committees for next year and developing the objectives for these committees. She feels very honored to have the opportunity to serve as President of the ATA. She wants to continue the ATA tradition of fostering excellence in tax research, education, and service. She is very open to suggestions and hopes you will share your ideas with her. Her email address is annec@sba.pdx.edu.

2002 ATA MIDYEAR MEETING: EDUCATION AND LEGAL

The 14th annual American Taxation Association Midyear Meeting will feature sessions on February 15, 2002, in New Orleans highlighting:

- **Education Research**—Papers addressing a wide range of issues will be considered as long as they relate to teaching and learning tax.
- **Legal Research**—Papers addressing a wide range of issues will be considered as long as they relate to taxation.

Manuscripts for either of these sessions must be **received no later than October 1, 2001**. Further information regarding submission guidelines will be posted to the ATA web site as they become available.

2002 ATA MIDYEAR MEETING: NEW FACULTY AND DOCTORAL STUDENTS

NEW FACULTY AND DOCTORAL STUDENT RESEARCH SESSION

The fourteenth annual American Taxation Association Midyear Meeting will feature a session with papers by new faculty and doctoral students. To be eligible to submit a paper as a newer faculty member, at least one of the author(s) must have had a tenure-track faculty position for no more than three years. The intention of the session is that it be workshop-oriented with the purpose of providing feedback to the author(s) to improve the quality of the research. The session will include papers that are ready to submit for consideration for publication as well as research-in-process. Research-in-process must be developed enough so that informed feedback can be offered. For example, for research involving data, the theoretical foundation should be developed, hypotheses should be formed, and statistical tests described.

The ATA will partially support doctoral students who have accepted papers. Should a paper be accepted, the ATA will waive the registration fee for the meeting and provide one night's lodging at the conference hotel.

Dual submission to both the *JATA* Conference and the session for New Faculty/Doctoral Research will be allowed. Should a paper be accepted for both sessions, the author will be asked to choose between presenting the paper at the *JATA* Conference or at the New Faculty/Doctoral Research session.

Manuscripts must be **received no later than October 1, 2001**. Further information regarding submission guidelines will be posted to the ATA web site (www.uni.edu/ata) as it becomes available.

PROPOSED CHANGE TO BYLAWS

SHIRLEY DENNIS-ESCOFFIER, ATA PRESIDENT

The Board of Trustees unanimously recommends the adoption of the following change in the bylaws, which will have no cost to the Association:

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 remaining six 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.

1. The Board of Trustees shall be responsible for directing the affairs of the ATA Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the organization.
2. For the purpose of transacting the business of the Section during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.
3. The regular meeting of the Board of Trustees shall be held in conjunction with the Annual Meeting of the ATA Sections. Special meetings of the Board of Trustees may be called by the President or Vice President on thirty days notice to each Trustee.
4. At all meetings of the Board, a majority of the Trustees in office and qualified to act constitute a quorum for the transaction of business. The action of a majority of the Trustees present at any meeting at which a quorum is present is the action of the Board of Trustees.
5. Officers and Trustees, as such, shall not receive any salary or fees for their services. Reimbursement policies regarding attendance at special meetings of the Board shall be subject to the discretion of the President.
6. In the event of any vacancy on the Board of Trustees, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill said vacancy.

Reasons for the Change:

A need is seen to add two trustees to the ATA Board of Trustees. One of these trustees will be elected by the membership and will presumably be an academic. The other new trustee will be someone from the practice community who is appointed by the Board of Trustees.

The Board of Trustees serves two major functions: (1) it is the governing body for the Association and (2) it provides service and training opportunities for ATA members, many of whom will continue on to serve in officer positions in the Association. In fulfilling its governing role, the Board also serves as a liaison with the professional community.

Several years ago, we increased the number of officers by splitting the position of Secretary-Treasurer into two positions. At that time there was no corresponding increase in the number of trustees. As our organization has matured, the activities and opportunities sponsored by the ATA have increased as the organization has responded to the diverse interests of our membership. Expanding the number of elected trustees will increase the opportunity for participation by members in ATA governance and provide a larger pool of people with trustee experience to be considered for officer positions.

The ATA has also been extremely fortunate in building and maintaining close relationships with our professional colleagues. The firms have been exceedingly generous in terms of funding for ATA activities. In addition, individual members of the firms have enriched the ATA by their participation in our activities. In the past, we have had a single trustee position that has traditionally been filled by one person from the practitioner community, generally on a rotating basis. The Board would like to create an additional trustee position to be appointed by the Board held by a member of the practitioner community. This position would be used when the Board thinks it is in the best interest of the ATA to maintain closer ties with a particular firm than is allowed by the position rotation without reducing the opportunity for academic members to participate in the ATA's governance.

The addition of these two trustees will increase the membership representation in the Association's governing body, allow more members to gain experience in the Association's governance, and allow the Board to strengthen the Association's ties to the professional community.

MINUTES OF THE ATA BOARD OF TRUSTEES MIDYEAR MEETING

PHOENIX, ARIZONA

FEBRUARY 16, 2001

KENNETH ORBACH

Officers and Board of Trustees Members Present:

Fran Ayres, 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, and Dick Weber.

Other Members Present: Cherie O'Neil, Tim Rupert.

1. President Shirley Dennis-Escouffier called the meeting to order at 7:55 A.M.
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 \$5,000 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	preregistered
12	student registrants
25	other
<u>239</u>	Total

- At this time a year ago 220 were preregistered.
- Query whether President's weekend affects attendance?
- There was no announcement of the meeting in the newsletter.
- We have more speakers and audiovisual 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.

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CALL FOR NOMINATIONS

EDITOR-ELECT OF PROPOSED LEGAL RESEARCH JOURNAL

EDITOR-ELECT OF PROPOSED EDUCATION RESEARCH JOURNAL

The ATA Publications Committee, based on membership surveys indicating support, voted in February to investigate the establishment of two separate online journals—one in the area of legal research and one in the area of education research with the goal of making a recommendation to the Trustees before the Annual Meeting. We are currently in the process of investigating costs, pursuing funding avenues, and determining preliminary editorial policies. Pending a positive recommendation from the ATA Publications Committee and subsequent approval by both the ATA Board of Trustees and the AAA Publications Committee, it is our goal to have the first issue(s) online in early Spring 2002.

The ATA Publications Committee is seeking nominations for Editor-Elect of the legal research journal and Editor-Elect of the education research journal with the terms of office to begin on September 1, 2001. This year the editors-elect will assist the Legal Research and Education Research Committees who are charged with planning and administering legal research and education research sessions at the 2002 ATA Midyear Meeting. Those papers selected for presentation will be considered for publication in the initial issues of the respective journals. Assuming that the journals are approved, in the future the editors will be responsible for soliciting manuscripts and coordinating double-blind reviews of submissions leading to publication in electronic format.

Interested persons are requested to submit a letter of interest, along with a *curriculum vitae*, by **July 15, 2001** to:

Professor Ellen D. Cook
Department of Accounting
University of Louisiana at Lafayette
Box 43450
Lafayette, LA 70504
Phone: (337) 482-6212 (office)
(337) 482-6218 (secretary)
(337) 981-5775 (home)
FAX: (337) 482-5906
Email: edcook@louisiana.edu

Minutes of the ATA Board of Trustees Midyear Meeting (*continued from page 5*)

- Essentially two costs—meals and 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 mid-year 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 be on the program only 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 canceled 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.

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Minutes of the ATA Board of Trustees Midyear Meeting (continued from page 6)

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 Bylaws 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 web site. 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 web site 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 web site with plans for a link to be posted to it from the ATA web site (<http://bear.cba.ufl.edu/kramerj/atasyllabi.html>). Members are invited to submit their course syllabi to 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.*

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2001 MIDYEAR MEETING AND JATA CONFERENCE

JEFF GRAMLICH

The 2001 ATA Midyear Meeting and *JATA* Conference commenced at the Sheraton Crescent Hotel in Phoenix on Friday, February 16. Attendees included 218 registrants and 46 exhibitors, invited speakers and reception guests. Coinciding with the new economy theme, the meeting began with a four-hour CPE presession offered by KPMG e-commerce specialists. Also new to the meeting were the Friday afternoon legal and education research sessions presented opposite the *JATA* Conference.

KPMG specialists Jeff Friedman, Steve Rainey and Stephen Bates presented Friday morning's e-commerce CPE session. Feedback for the session included "super!" and "give us more!" and "wish they had more time." By giving us such talented speakers, KPMG shows that their commitment to the ATA extends beyond their very sizable monetary contribution. Thank you, KPMG.

Friday afternoon began with a delicious Mexican-style lunch buffet. The hotel served up the great food that our tireless *ex officio* catering specialist Marty Escoffier selected for us. After lunch we followed our interests to one of the three research sessions offered.

Fran Ayres and the *JATA* Conference committee offered an excellent program of academic research papers. The papers generally provided new advancements or approaches to continuing research issues including documentation of tax clientele, exploration of possible earnings management, examination of taxes and optimal capital structure, and theoretical analysis of the impact of a tax law on the market for executive labor. In short, top-notch papers were delivered and great discussants provided their insights as an extra bonus.

Brian Greenstein moderated the new legal research session. Four interesting and diverse legal research papers were presented. Thanks to Cherie O'Neil, education research also shined in Phoenix as two Friday sessions were dedicated to tax education research. First, Cherie led a very interesting discussion of tax education research issues. In the second session, authors presented four engaging and useful tax education papers. Cherie, Brian, and the entire Legal and Education Research committee are to be congratulated for successfully organizing and managing the new legal and education research sessions.



Jeff Friedman, KPMG Partner specializing in e-commerce, speaking in Friday morning's CPE session.



Luncheon speaker, David Bullington, Vice President of Tax, Wal-Mart Stores, Inc.

Many committees met immediately after the afternoon research sessions. But the lure of food and libations eventually drew most of us to the reception.

Good food, good drinks and good company—What more could one ask for to conclude a full day of meetings?

Saturday began with a special breakfast for new faculty members and an informal continental breakfast for the rest of us. Soon we were off to one of three concurrent sessions. Bob Halperin moderated an excellent panel discussion of the possible links between legal tax research and other methods. Hendon Blaylock from Ecollege.com analyzed online education in terms of accepted educational axioms. In a third session three panelists discussed tax education in light of the AICPA's stated core competencies.

Following a well-stocked coffee break, we dove into three more concurrent sessions. Charlene Henderson orchestrated an excellent panel discussion of tax internships; panelists included student interns, former student interns, employers, and academic advisers. Huglene Burton and her Teaching Resources committee presented a thoughtful panel discussion of experiences with applying the AICPA's Model Tax Curriculum. Participants responded favorably to a panel of editors from *JATA*, *Tax Adviser*, *Issues in Accounting Education*, and *Accounting Horizons*. Each of these editors made themselves available for face-to-face discussion during the luncheon.

Saturday lunch began with garlic chicken and chocolate mousse, and ended with a luncheon presentation by Wal-Mart Vice President for Tax David Bullington. Of course, the meeting would not have been complete without a 20-minute glitch in the audio system that brought anxiety to Jeff Gramlich, the meeting organizer, who at last report appeared to be visibly shaken by the affair. Once his voice became audible, David spoke primarily about Wal-Mart's shifted stance on Internet taxation.

After lunch, David Bullington participated in a plenary panel discussion with Jon Abolins (TaxWare International), Diane Hardt (Streamlined Sales Tax System for the 21st Century), and Terry Ryan (Apple Computer). Debra Callihan moderated the

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- C. Should the web site be maintained at the University of Florida? Should the web site be maintained by the ATA Webmaster? What are your thoughts about the future for this web site?

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 web site (although it does not necessarily have to reside on the same server as the ATA web site). A joint effort between the ATA Webmaster and the ATA committee in charge of the course syllabi project would spread the workload 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 are still correct?

Webmaster's response: *I strongly recommend AGAINST this idea. I tried for three years to keep track of course web pages, 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 percent ($227/725 = 31$ percent) who responded, 74 percent were in favor of establishing a legal journal and 72 percent 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

(continued on page 10)

2001 Midyear Meeting and JATA Conference (continued from page 8)

contrasting opinions of these movers and shakers in the world of Internet tax.

The meeting concluded in a high-tech way with three popular concurrent sessions. Tom Robinson from the University of Miami and Kari Barlow from Arizona State University explained effective ways of using Blackboard software. Amy Dunbar and Tom Pearson presented WebCT and discussed how it can be effectively used for better learning. And Ron Tidd and Steve Thompson presented their own "independent" ways of using more generic software in the classroom.

The success of the meeting results from three components: (1) generous financial support from the KPMG Foundation, (2) great preparation and delivery of presentations by the speakers, and (3) tireless work



David Bullington (Wal-Mart), Jon Abolins (TaxWare International), Terry Ryan (Apple Computer), and Diane Hardt (Streamlined Sales Tax Project), the panelists at Saturday's discussion about Internet taxation.

by the Midyear Meeting committee. Thanks go to committee members Ken Abramovicz, Susan Anderson, Debra Callihan, Anne Christensen, Sanjay Gupta, Charlene Henderson, Bambi Hora, Gil Manzon, Nancy Nichols, Dave Stewart, Janet Trewin, and Scott Yetmar. Together these elements once again led to a successful ATA Midyear Meeting.

Next year we'll converge on the Wyndham New Orleans at Canal Place on February 15 and 16, 2002, to do it all again. Beth Kern will harness the strength of a new Midyear Meeting committee to bring us new and exciting topics. Beth is already working hard in preparation and she welcomes your input; her email address is bkern@vines.iusb.edu.

Minutes of the ATA Board of Trustees Midyear Meeting (continued from page 9)

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 A.M.

CALLS FOR SUBMISSIONS
JOURNAL OF FORENSIC ACCOUNTING
AUDITING, FRAUD AND TAXATION
D. LARRY CRUMBLEY
EDITOR-IN-CHIEF

The *Journal of Forensic Accounting* (JFA) is dedicated to promoting excellence in forensic accounting. JFA is an international forum for publication of significant research dealing with investigative and forensic accounting, striving to establish a balance between theoretical and empirical studies. Papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violations, financial statement fraud, internal auditing, and the underground economy are solicited. In addition, papers on particular techniques, technologies, and preventative controls are invited. Submitted research should be grounded in real-world business problems or litigation issues faced by practitioners and entity stakeholders. The audience is academic researchers and educators specializing in forensic accounting, as well as external and internal auditors, process security specialists, and legal, tax, and insurance personnel.

For submission information, please visit the *Journal of Forensic Accounting* web site (<http://www.rtedwards.com/journals/JFA/>) or contact the Editor-in-Chief directly:

D. Larry Crumbley
Department of Accounting
3106A CEBA Building
Louisiana State University
Baton Rouge, LA 70803

CALL FOR PAPERS*
2002 JATA CONFERENCE

The eighth *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting on February 15, 2002 in New Orleans. Papers addressing all interesting and relevant issues will be considered for the conference as long as they relate to taxation. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered.

Papers selected for the conference will be published in a supplemental issue of the *Journal of the American Taxation Association*. Conference papers will be made available to conference participants in advance of the Midyear Meeting through the ATA web site. Papers not accepted for the conference will be considered for publication in the journal through the normal review process at the option of the author(s).

Papers should be sent to:

Frances Ayres, Editor
Journal of the American Taxation Association
School of Accounting
Michael F. Price College of Business
University of Oklahoma
Norman, OK 73019-4004
Phone: (405) 325-5768
Fax: (405) 325-7348
Email: fayres@ou.edu

Four copies conforming to JATA's published preparation and style guidelines should be submitted along with the submission fee of \$25. Please indicate in the submission letter that the paper is submitted for the Conference. To be considered, papers must be received no later than October 1, 2001.

* Please share these announcements with any of your colleagues who may be interested.

2001 ANNUAL MEETING PROGRAM (TENTATIVE)

TERRY CRAIN

Monday, August 13 (10:15 – 11:45)

ATA Business Meeting

Monday, August 13 (12:00 – 1:45)

ATA Luncheon and Awards

Speaker: Bill Koons, Partner, PriceWaterhouseCoopers
Current Corporate Tax Issues

Monday, August 13 (2:00 – 3:30)

Session title: Multi-Jurisdictional Tax Issues

Moderator: Nancy Nichols, James Madison University (?)

Paper 1. Author(s) and affiliations

The Impact of Explicit and Implicit State Taxation on U.S. Government Obligations on the Structure of Banks' Investment and Financing Portfolios

David Harris, Syracuse University

Anne Beatty, Pennsylvania State University University Park Campus

Paper 2. Author(s) and affiliations

The Effect of Global Tax Incentives on the Income Reporting and Debt Policy of Foreign-Controlled Corporations

Kaye Newberry, The University of Arizona

Lillian Mills, The University of Arizona

Paper 3. Author(s) and affiliations

Tax Regime Differences and Cross-Jurisdictional Income Shifting by Multinational Firms

Thomas A. Matthews, University of Waterloo

Discussant: Ed Outsley, Michigan State University

Tuesday, August 14 (10:15 – 11:45)

Session title: Taxes and Investment Decisions

Moderator: Cynthia Vines, University of Kentucky

Paper 1. Author(s) and affiliations

Investigation of the Implicit Tax Effects of Research and Development Tax Shields

Janet Tillinger, Texas A&M University–Corpus Christi

Paper 2. Author(s) and affiliations

Capital Gains Taxes and Price Volume Responses to Quarterly Earnings Announcements

Jennifer Blouin, University of North Carolina

Jana Raedy, University of North Carolina

Doug Shackelford, University of North Carolina

Paper 3. Author(s) and affiliations

Detecting the Effect of Taxes on Investors' Portfolio Decisions: Evidence from Selling Activity Following "Bad News" Earnings Announcements

Jim Seida, Indiana University

David Hurt, Western Michigan University

Discussant: Robert Ricketts, Texas Tech University

Tuesday, August 14 (4:00 – 5:30)

Session title: Taxes and Financial and Regulatory Reporting

Moderator: Bin Ke, Pennsylvania State University

Paper 1. Author(s) and affiliations

Coordination of Earnings, Regulatory Capital and Taxes in Private and Public Companies

Michael Mikhail, Duke

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ADVANCES IN TAXATION

Advances in Taxation is a refereed academic tax journal published annually. Academic articles on any aspect of federal, state, local, or international taxation will be considered. These include, but are not limited to, compliance, computer usage, education, law, planning, and policy. Interdisciplinary research involving economics, finance, or other areas also is encouraged. Acceptable research methods include any analytical, behavioral, descriptive, legal, quantitative, survey, or theoretical approach appropriate to the project.

Manuscripts should be readable, relevant, and reliable. To be readable, manuscripts must be understandable and concise. To be relevant, manuscripts must be directly related to problems inherent in the system of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. Sound research design and execution are critical for empirical studies. Reasonable assumptions and logical development are essential for theoretical manuscripts.

Three copies of each manuscript, three copies of any and all research instruments, and a \$30 check made payable to *Advances in Taxation* should be submitted to:

Professor Thomas M. Porcano
Department of Accountancy
Richard T. Farmer School of Business Administration
Miami University
Oxford, OH 45056
Phone: (513) 529-6221
Fax: (513) 529-4740
Email: PORCANTM@MUOHIO.EDU

REGISTRATION FEE WAIVER FOR AICPA MEETING IN VANCOUVER

The Spring Meeting of the AICPA Tax Division will be held in Vancouver, BC, on June 14-15, 2001. To encourage tax educators to attend this meeting, the registration fee will be waived for educator ATA members.

The program will feature morning plenary sessions and afternoon breakout sessions of the Tax Division's committees and technical resource panels. On Thursday, the plenary session will focus on the future of the profession, including sessions on tax education, the Tax Center of the new cpa2biz web portal, and the proposed new global professional credential. Friday's plenary sessions will feature Mark Weinberger, Assistant Treasury Secretary for Tax Policy among others, and focus on Washington developments, both legislative and administrative. On both afternoons, the breakout sessions will feature expert-level discussion of current professional issues and Washington developments. The program will give an opportunity for leading tax educators and practitioners to discuss topics of common interest.

Those attending the entire program will be eligible to earn 16 CPE credit hours. The meeting will be held at the Fairmont Waterfront Hotel, and thanks to currency exchange rates, we have a very nice hotel at a reasonable price! The registration form, hotel information, and airline discount information is available online (www.aicpa.org/members/div/tax/taxdiv.htm). When completing the form, in the registration fee area, please mark ATA EDUCATOR. If you have any questions, please contact Bill Stromsem (202/434-9227 or wstromsem@aicpa.org) or Jane Rubin (jane@aacsb.edu).

TAX COURSE SYLLABI EXCHANGE

JACK KRAMER

The ATA Accreditation and Curriculum Issues Committee has created a web site entitled the ATA Course Syllabi Exchange that is accessible from the ATA web site (<http://www.uni.edu/ata/teaching.html>). The web site contains over 300 syllabi from more than 200 tax educators. Course coverage includes Tax 1, Tax 2, corporate tax, partnership tax, estate and gift tax, international tax, executive compensation, public finance, etc. It is not too late to have your syllabus added to the web site. If you have a syllabus that you would like to have added, please send it to Jack Kramer at jkramer@notes.cba.ufl.edu.

The web site is maintained at the University of Florida and will remain there in the next couple of years. President Shirley Dennis-Escouffier would like to have the syllabi updated each year. Requests for updated syllabi will be made in January 2002. If you have any questions, please contact Jack Kramer at the email address listed above.

2001 Tentative Annual Meeting Program (continued from page 12)

Paper 2. Author(s) and affiliations

Taxable Income Management: Evidence from the Property-Casualty Insurance Industry Following the Tax Reform Act of 1986

Jim Seida Indiana University

David Randolph, Deloitte & Touche

Gerald Salamon, Indiana University

Paper 3. Author(s) and affiliations

Taxpayers Tax and Financial Reporting Decisions and Auditing in a Game Theoretical Model

Tao Zeng, Wilfrid Laurier University

Discussant: Shelly Rhoades-Catanach, Villanova

Wednesday, August 15 (10:15 – 11:45)

Session title: Behavioral Issues in Taxation

Moderator: Stephen Gara, Long Island University, CW Post Campus

Paper 1. Author(s) and affiliations

Incorporating Socio-Psychological Factors into a Model Tax Compliance Behavior: An Examination of Low Income Taxpayers' Intentions

Henry Efebera, University of Akron

Cherie O'Neil, Colorado State University

Paper 2. Author(s) and affiliations

The Effect of Complexity on Taxpayers' Decisions and Fairness Perceptions

Timothy Rupert, Northeastern University

Louise Single, Boston College

Arnie Wright, Boston College

Paper 3. Author(s) and affiliations

Progressive-Proportional Attitudes Toward the Income Tax and Federal Estate Tax: An Extension of Hite and Roberts Tax Rate Structure Research

G. Thomas Turman, University of Wisconsin-Oshkosh

Discussant: John Barrick, Brigham Young University

Wednesday, August 15 (10:15 – 11:45)

Session title: ATA/Arthur Andersen Tax Innovation Awards

Moderator: Mark Higgins, University of Rhode Island

Paper 1. Author(s) and affiliations

Integrating Tax and Financial Accounting in the Tax Curriculum: The General Inertia Project and The Ford Motor Company Project

Ed Outslay, Michigan State University

James E. Wheeler, Michigan State University

Paper 2. Author(s) and affiliations

An Entities Based Approach to The Required Tax Component of an Integrated Accounting Curriculum

Nathan Oestreich, San Diego State University

Martha Doran, San Diego State University

Carol Venable, San Diego State University

Paper 3. Author(s) and affiliations

Issue-Resolution-Centered Learning in a Multimedia Setting: A Skills-Based Approach to Tax Education

Kevin Barrett, Appalachian State University

Discussant: None

Wednesday, August 15 (2:00 – 3:30)

Session title: Issues in Corporate Taxation

Moderator: Terry Crain, University of Oklahoma

Paper 1. Author(s) and affiliations

The Determinants of the Taxable Activities of Nonprofit Organizations

Bob Yetman, University of Iowa

(continued on page 15)

2001 Tentative Annual Meeting Program (continued from page 14)

Paper 2. Author(s) and affiliations

The Influence of Tax and Nontax Factors on Organizational Form: Commercial Banks' Subchapter S Elections
Connie Weaver, The University of Texas
Leslie Hodder, The University of Texas
Mary Lea McAnally, The University of Texas

Paper 3. Author(s) and affiliations

Tax Planning and the Outsourcing of Corporate Tax Function Activities
John Phillips, University of Connecticut
Amy Dunbar University of Connecticut
Discussant: Tom Omer, University of Illinois

Research Forum

Wednesday, August 15 (10:15 – 11:45)

Session title: Research Forum Session #1

Paper 1. Author(s) and affiliations

Is There a Tax Incentive for Stock Buybacks? An Empirical Examination
Daryl M. Guffey, Clemson University

Paper 2. Author(s) and affiliations

Share Repurchases by Dividend Paying Corporations: Evidence on the Puzzle
Greg Geisler, Georgia State University

Paper 3. Author(s) and affiliations

The Impact of a Flat Tax Regime on Corporate Capital Income
Amy Dunbar, University of Connecticut
Michael Calegari, Georgia State University
Thomas Pogue, University of Iowa

Wednesday, August 15 (2:00 – 3:15)

Session title: Research Forum Session #2

Paper 1. Author(s) and affiliations

What Permanent Tax Differences Do (Do not) Tell us about the Shrinking Corporate Tax Base
Christine Bauman, University of Wisconsin-Milwaukee
Mike Schadewald, University of Wisconsin-Milwaukee

Paper 2. Author(s) and affiliations

The Investment Opportunities and Financing Choices of Large Commercial Banks
B. Charlene Henderson, University of Texas

FINAL REPORT OF THE 2000/2001 ATA NOMINATIONS COMMITTEE DICK WEBER

The Nominations Committee, Robert Gardner, Stewart Karlinski, Richard Newmark, Edward Schnee and I, recommend the following slate of candidates for election to the specified offices for the 2001–2002 year:

President-Elect—Kenneth Orbach, Florida Atlantic University

Vice President-Elect—Amy Dunbar, University of Connecticut

Secretary—Dave Stewart, Brigham Young University

Treasurer—Ellen Cook, University of Southwestern Louisiana

Trustees—Hughlene Burton, University of North Carolina at Charlotte

- Gary McGill, University of Florida
- Scott J. McQuillan, Deloitte & Touche LLP, Detroit

Publications Committee Members

- Eugene Seago, Virginia Polytechnic Institute & State University
- Cherie O'Neil, Colorado State University

REMINDERS
SUMMER TAX INSTITUTE 2001

CENTER FOR STATE AND LOCAL TAXATION SUMMER TAX INSTITUTE
UNIVERSITY OF CALIFORNIA, DAVIS
JULY 8-13, 2001

The Center for State and Local Taxation was established in 1990, in response to interest among tax professionals in educational programs, and research in state and local taxation.

Classes include:

- Corporate Income (Basic and Advanced levels)
- Multistate Sales & Use Tax Track, which has been revised and expanded.

For further information, please visit our web site (www.iga.ucdavis.edu/tax.html) or contact Claudette Oriol, at (530) 752-5570 or via email (cgoriol@ucdavis.edu).

American Accounting Association

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