

**MINUTES OF THE ATA BOARD OF TRUSTEES
MID-YEAR 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:

President-Elect	Edmund Outslay
Vice President	Shirley Dennis-Escoffier
Trustees	Frances L. Ayres
	Suzanne Kopplin
	Douglas Shackelford
Publications Committee	Susan Anderson
	Patrick Wilkie
JATA Editor-Elect	Terry Shevlin
Associate Editors of JATA	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 Outslay 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.

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 Outslay 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 3rd 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 25th 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 2nd 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	Central	West
Washington, D.C. (62)	Phoenix, AZ (100)	San Diego, CA (80)
Atlanta, GA (62)	Las Vegas (61)	San Francisco (58)
Orlando, FL (54)	Tucson (57)	Seattle (54)
Boston, MA (51)	San Antonio (55)	
Tampa, FL (50)	Denver, CO (55)	
	New Orleans, LA (47)	

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. Hughtlene 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 Hughtlene 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 4th 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. 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 session 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 11th, 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 25th 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 3rd 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.