

SOMMERFELD RESOLUTION

At its August meeting the ATA Board of Trustees approved the resolution appearing below concerning Prof. Ray M. Sommerfeld, who died in a drowning accident on Lake Travis outside Austin, TX on August 8, 1995. The ATA membership approved the resolution at its annual business meeting.

Inasmuch as Ray M. Sommerfeld was:

A founding member of the American Taxation Assn. (ATA),
The ATA's 1975-76 President, and
A leader in the creation of its journal

Inasmuch as Ray M. Sommerfeld was:

A leader in designing and building an academic discipline to prepare students for professional careers in taxation,
An innovator in designing a conceptual approach to teaching the intricate rules of taxation, and
A mentor to countless individuals

Inasmuch as Ray M. Sommerfeld was:

The first recipient of the ATA's Outstanding Tax Educator Award, named in his honor

The Board of Trustees and the membership of the ATA extend deepest sympathy to the Sommerfeld Family.

Adopted Orlando, Florida, August 14, 1995



Ray M. Sommerfeld
1933-1995

Ray Sommerfeld Outstanding Tax Educator Award

2007 John O. Everett, Virginia Commonwealth University
2006 Douglas A Shackelford, University of North Carolina
2005 Terry Shevlin, University of Washington
2004 Edmund Outslay, Michigan State University
2003 Silvia Madeo, University of Georgia
2002 Anna Fowler, University of Texas
2001 Jack Kramer, University of Florida
2000 Sally Jones, University of Virginia
1999 James E. Wheeler, University of Michigan
1997 Jane O. Burns, Texas Tech University
1996 N. Allen Ford, University of Kansas
1995 G. Fred Streuling, Brigham Young University
1994 Donald H. Skadden, University of Michigan
1993 Ray M. Sommerfeld, University of Texas

The Late Professor Ray M. Sommerfeld, 1933-1995
Biographical Information (Excerpts)

Ph.D, Economics, The University of Iowa, 1963

M.A., Accounting, The University of Iowa, 1957

B.S.C. with highest distinction, Commerce, The University of Iowa, 1956

C.P.A., Texas, 1959

Faculty member, The University of Texas at Austin, 1963--1976, 1978--1993

Holder of James L. Bayless/Rauscher Pierce Refsnes, Inc. Chair in Business

Administration at the time of his retirement

Partner and National Director of Tax Education, Arthur Young & Company,

Reston, VA, 1976--1978

Audit Officer, U.S. Air Force, 1957--1960

Jack G. Taylor Teaching Excellence Award, University of Texas at Austin, 1966

Graduate Business Council Teaching Excellence Awards, University of Texas at Austin, 1976, 1983, 1984

American Taxation Assn., Ray M. Sommerfeld Outstanding Educator Award (first recipient), 1993

American Accounting Assn., Outstanding Educator Award, 1994

American Accounting Assn., Vice President, 1982--1984, President Elect, 1985--1986, President, 1986--1987

American Taxation Assn., President, 1975--1976

Accounting Education Change Commission, member, 1989--1992

AICPA National Tax Education Steering Committee, member, 1977--1983

IRS Commissioner's Advisory Committee, member, 1981--1982

Austin Chapter of Texas State Society of CPAs, President, 1975--1976

Faculty Senate, University of Texas at Austin, 1979--1981, 1986--1988

University Council, University of Texas at Austin, 1979--1981, 1986--1988

Co-author with Hershel M. Anderson and Horace R. Brock, Introduction to Taxation, Harcourt Brace Jovanovich, various editions, beginning in 1969

Co-author with Hershel M. Anderson, Horace R. Brock, and John O. Everett, HBJ Federal Tax Course, three editions, beginning in 1984

Co-author with Silvia Madeo, Betty Jackson, and Ken Anderson, Concepts of Taxation, 1993

Co-author with G. Fred Streuling, Tax Research Techniques, AICPA, three editions, beginning in 1976

Federal Taxes and Management Decisions, various editions, beginning in 1974

Among his fifteen articles, "Taxation: Education's Orphan," The Journal of Accountancy 112, December 1966, pp. 38--44

Survived by spouse Barbara, daughters Andrea and Kristin, a grandson and a granddaughter