Tax Manuscript Award


Charles Enis has a B.S. from the University of Maryland and is an Assistant Professor at Pennsylvania State University. Darryl Craig has a Ph.D. from the University of Kansas and is an Assistant Professor at the University of Wisconsin at Milwaukee.

The 1984-85 Tax Manuscript Committee, chaired by Sandra S. Kramer of the University of Florida, made the selection from 19 manuscripts that were nominated from seven different journals covering the period 1982-84.

Meet Your ATA President

The current president of the ATA, John J. (Jack) Kramer, is a Professor in the School of Accounting at the University of Florida. Jack, who holds a Ph.D. from the University of Michigan, has also taught at the University of Texas at Austin. He has served the American Accounting Association and the American Tax Association in a number of prominent capacities. Jack was the editor of The Journal of the American Taxation Association from 1981 to 1984. He is a prolific writer who has authored or coauthored more than twenty-five articles and eight books. He is a frequent presenter at conferences, research seminars, and annual meetings, in addition to being extensively involved in educational consulting activities. Jack and his wife Sandra, who is an Associate Professor of Accounting at the University of Florida, have three children.

Valerie C. Milliron Receives ATA-Price Waterhouse Foundation Award

Professor Valerie C. Milliron of Pennsylvania State University has received a $2,500 grant from the Price Waterhouse Foundation to honor her selection as winner of the American Taxation Association dissertation award. The award is presented annually to an ATA member who has completed an outstanding dissertation on a tax topic and who demonstrates a strong commitment to the tax field.

Professor Milliron was chosen by a committee of ATA faculty members for her dissertation, "Taxpayers’ Perceptions of Complexity and the Effect of Complexity on Reporting Positions." She completed her doctoral degree at the University of Southern California.

Presenting a $2,500 check to Professor Milliron at the annual ATA luncheon, Robert A. Mulshine, a Price Waterhouse tax partner representing the Foundation, said, "We are proud to recognize the achievement of Professor Milliron and to encourage her and other doctoral candidates in the tax area. The superior research and teaching skills she has demonstrated will be instrumental in the development of many future tax practitioners."

Mr. Mulshine noted that Price Waterhouse has committed to donating $25,000 for future dissertation grants to be awarded for five years beginning in 1987. He said the grants are the latest in a series of Price Waterhouse Foundation efforts in support of accounting, auditing, and tax research and education.

The Foundation supports the work of prominent professors and provides fellowships, scholarships, and grants to students assisting these professors or preparing for careers in the teaching of accounting-related subjects.

President’s Letter by John L. Kramer

The Reno convention marked the beginning of the ATA’s twelfth year. Since the organization’s founding in 1974, the ATA and tax education have come a long way. The ATA has grown from having fewer than 100 members to today’s total of more than 1100. There is much more that the ATA can do to further the progress that has been made in tax education and I’m sure that we all can do our part this coming year.

Attendance by ATA members at the Reno meetings was outstanding. Nearly 200 individuals attended the ATA luncheon, where Tax Court (Continued on page 2)
President's Letter

Special Trial Judge Peter J. Panuthos was the speaker. The ATA also sponsored six other sessions. Attendance at these sessions was excellent, with more than 175 people attending the “Everything You Wanted to Know About Publishing But Were Afraid to Ask” session.

This year the ATA is continuing its efforts in several critical areas. In the first area, four different ATA committees are examining the innovations being made in integrating the personal computer into academic and professional tax activities. The Computer Usage Committee (chaired by Debra White) is completing work on a list of software that is available to tax professors for classroom use, and a standardized method for evaluating this software. The Computer Assisted Tax Research Committee (chaired by Don Marshall) is completing its research project for the National Center for Automated Information Retrieval on the use of computer-based data sources in tax education. Reports from both of these committees will be issued later this year. These same two committees are also jointly working to formulate a proposal regarding the establishment of an ATA Computer-User group or an electronic bulletin board network to provide information to ATA members about computer software. The Computer Conference Committee (co-chaired by Barry Broden and Don Skadden) is examining the possibility of having a conference on the use of computers in tax education and tax practice sponsored by the ATA. Finally, the Computer Seminar Committee (chaired by Steve Limberg) is making the arrangements to offer an introductory and an advanced computer course at the ATA meetings in New York. Facilities have been reserved to accommodate more people at these courses than at any time in the past.

The second area receiving major emphasis is the maintenance of the ATA's continued financial stability. The ATA has received long-term commitments to fund its dissertation grant award for six years. This funding removes a major uncertainty concerning one area of our activities. The ATA still needs to enlarge its membership base. The ATA Membership-JATA Subscription Committee (chaired by Barry Arlinghaus) has already begun a campaign to solicit an increased number of associate members. All schools having graduate programs in taxation (at the masters and doctoral level) will be contacted about encouraging students to join the ATA. All individuals listed in the Accounting Faculty Directory as having a tax interest, who are not yet ATA members, will be contacted about joining the ATA. Additional efforts are also planned to increase the number of institutional subscribers to The Journal of the American Taxation Association and the number of tax practitioners that are ATA members.

The third area receiving major emphasis is the ATA's visibility at the regional meetings. The ATA has always had a highly visible profile at the national AAA meetings. However, little effort has been expended to extend this visibility to the regional AAA meetings. Vice-President John Everett is already working with the program chairs for some of these meetings about the possibility of having one or two special tax sessions organized and coordinated by the ATA at each.

All committee appointments have been made for the current year. A listing of the committees, their charges, and their chairperson's name and address is published in this newsletter. Additional volunteers are still needed for some of these committees. If you have an interest in serving on one of these committees, please let me know.

I want to thank you for the confidence you displayed in me by electing me to this office. Let's work together to make this another excellent year for OUR organization.

Notices

Tax Research Conference
Sponsored by Ernst & Whinney, SDSU

Ernst & Whinney and San Diego State University co-sponsored a conference on tax research held May 1, 1985, at the Vacation Village Resort. The conference was held just prior to the American Accounting Association's Western Region meeting.

Objectives of the conference were to promote and facilitate innovative and interdisciplinary tax research through presentations, discussions, and interaction among academic and practicing accountants.

Participants in the conference were leading academic tax and accounting researchers from approximately 30 universities across the country, practicing accountants from major public accounting firms, both regional and national, and a few students from SDSU.

Activities included presentations by Professors Mark Wolfson, Stanford, and John L. Kramer, University of Florida; an address by Herb Lerner, Ernst & Whinney's Vice-President of Tax Services; and small group discussions that involved both academic researchers and tax practitioners from national CPA firms.

Price Waterhouse Colloquium Explores Tax Education

Practitioners and academicians share the responsibility for educating tax professionals. This was the theme of a Price Waterhouse Colloquium hosted by Dominic A. Tarantino, the firm's Vice Chairman—Tax Services, and held on August 16 and 17 at the Hyatt Lake Tahoe.

The roles of educators and practitioners were explored by participants in light of three basic questions: (1) What role should educators play in instruction regarding specialization within the tax discipline? (2) What is the effect of computers and computer-based technology on the educational needs of students and practitioners? (3) Which skills are best taught by schools and which by public accounting firms and what entry-level skills should graduate tax programs provide?

Mr. Tarantino noted that this Colloquium is part of a continuing effort by Price Waterhouse to encourage a professional dialogue between tax educators and practitioners and stimulate fresh ideas about tax education.

1986 Annual Meeting
Call for Papers

The 1986 Annual Meeting Program Advisory Committee invites members who wish to present papers at the Association’s 1986 meeting to sub-
Annual Program Committee
1. Plan a program with an emphasis on topics relating to research and to innovations being made in both academic and professional tax education.
2. Emphasis should be placed on sessions that can be tied into the overall theme of the AAA meetings.
3. Utilize committee members as chairpersons for the program sessions.
4. Make recommendations for a potential luncheon speaker to the 1985-86 ATA President by December 1, 1985.
5. Coordinate all logistics for time slots, room assignments, video and audio equipment with the AAA planning committee.
6. Coordinate arrangements for the speaker's gift with the ATA President.

Chairperson: William N. Kularud
School of Business
Indiana University
Bloomington, IN 47405
(317) 855-3422

Nominations Committee
1. Solicit nominations for the slate of officers for 1986-87 by utilizing the Fall, 1985 ATA Newsletter. For 1986-87 the following officers need to be elected:
   (a) President-Elect
   (b) Vice-President
   (c) Secretary-Treasurer
   (d) Board of Trustees (three members)
   (e) Editor-Elect for JATA (If Editor does not elect to extend her term in office for one additional year)
2. Select a slate of officers for 1986-87 by July 15, 1986 in accordance with Section XII of the ATA by-laws.
3. Prepare your recommendations to the Board of Trustees and formally present them at the annual meeting of the ATA membership at the 1986 business meeting in New York, N.Y.

Chairperson: James H. Boyd
College of Business Administration
Arizona State University
Tempe, AZ 85287
(602) 965-7142 or 965-3631

Computer Usage Committee
1. Develop a descriptive list of software (both commercial and CPA-firm developed) that is available to tax professors for classroom use and indicate in which courses the software can be used.
2. Develop a standardized means of evaluating software that is suitable for the classroom.
3. Provide the ATA membership with details as to cost, operating system requirements, etc. for the various software packages that are suitable for the classroom.
4. Determine in conjunction with the Computer Assisted Tax Research Committee the feasibility of starting a user-group electronic bulletin board to facilitate the dissemination of information concerning academic and professional use of software packages to ATA members.

Chairperson: Debra M. White
Department of Accounting
College of Business Administration
North Texas State University
P.O. Box 13027
Denton, TX 76203-3677
(817) 585-3097

Membership—JATA Subscription Committee
1. Formulate a plan to retain the current ATA members.
2. Publicize associate membership status in the ATA. Prepare a brochure that can be used initially to attract associate members from the various doctoral and masters' degree (tax) programs, and then from schools having only undergraduate degree programs.
3. Formulate a plan to increase the membership of the ATA. Particular emphasis should be placed on how to demonstrate that ATA membership is valuable for tax practitioners. Consideration should be given to the preparation of a brochure that can be used to attract tax practitioners as members and attempting to solicit members from the AICPA's Federal Tax Division.

Chairperson: Barry Arlinghaus
Department of Accounting
School of Business Administration
Miami University
Oxford, OH 45056
(513) 529-5506
Committee on Computer Assisted Tax Research
1. Survey schools with graduate tax education programs on the availability and use of computer-based data sources in their curricula.
2. Determine the level of user satisfaction achieved from these various computer-based data sources.
3. Determine if any of these data sources can be obtained for faculty and student use at a more competitive price.
4. Complete the research study that was funded in 1986 by the National Center for Automated Information Retrieval.
5. Report the results of your research to the ATA at the 1986 Annual Meeting in New York, N.Y.
6. Determine in conjunction with the Computer Usage Committee the feasibility of starting a user-group or electronic bulletin board to facilitate the dissemination of information concerning academic and professional use of software packages to ATA members.
Chairperson:
Donald C. Marshall
Department of Accountancy
Fagerman College of Business and Economics
Memphis State University
Memphis, TN 38152
(901) 424-2455

Committee to Respond to IRS Strategic Initiative on Education of Self-Employed Taxpayers
1. Establish communications with the IRS in response to their initiative which is aimed at improving the quality of tax education that is provided to self-employed taxpayers.
2. Determine what resources that the membership of the ATA can provide to the IRS to assist them in working on this project.
Chairperson:
Karlin Skadden
School of Business Administration
University of North Carolina
Carroll Hall 012A
Chapel Hill, NC 27514
(919) 962-3037

Committee on Computer Seminars
1. Consider offering two computer courses at the ATA meetings in New York City. One course should be for individuals with little or no prior knowledge of computer applications in taxation. The other course should be designed for individuals who have more advanced knowledge of computer applications.

ATA Newsletter Advisory Board
1. Provide assistance to the ATA Newsletter Editor regarding the scope, content, direction, and timing of the newsletter.
Chairperson:
Caroline D. Strobel
Division of Accounting
College of Business Administration
University of South Carolina
Columbia, S.C. 29208
(803) 777-2713
mit three copies of the manuscript by February 1, 1986. The theme of the 1986 meeting will be "Accounting and Culture," and the committee is particularly interested in papers that advance this theme. Both practitioner and academic members are encouraged to submit papers. Manuscripts must be complete and follow the format required by The Accounting Review. Abstracts will be published and 30 copies of the paper must be made available by the author(s) at the presentation. Papers submitted elsewhere, but not published before the meeting, are eligible. Manuscripts will be reviewed and authors will be notified of the committee's decision by May 1, 1986. As a general rule, no more than one paper per author will be accepted.

Papers should be sent to:
Professor Robert J. Swierenga
516 Malott Hall
Cornell University
Ithaca, NY 14853

Questionnaire Responses Needed

An attempt by the ATA's Computer Assisted Tax Research Committee to inventory current usage of LEXIS, PHInet, and Westlaw has produced a very low response. ATA members should make sure that a questionnaire has been returned on behalf of their school. Don Marshall, the committee chairperson, can supply additional questionnaires. These requests should be directed to: Department of Accounting, Fogelman College of Business & Economics, Memphis State University, Memphis, TN 38152. Your assistance in returning these questionnaires will help this committee in completing on time its grant from the National Center for Automated Information Retrieval.

ATA Computer User Group Is Proposed

At the ATA Trustees' meeting in Reno, President John Kramer presented a general plan for the formation of an ATA Computer User Group. The purpose of the proposed group would be to exchange information regarding software and hardware applications in tax education. President Kramer also announced a Steering Committee charged with preparation of a specific proposal as to the nature and functions of a user group. This Steering Committee is composed of members of the Computer Assisted Tax Research and the Computer Usage Committees. The Steering Committee, chaired by Don Marshall of Memphis State University, is to prepare a completed proposal for presentation to the Trustees by late 1985.

ATA members at schools that would be interested in participating in such an information exchange should contact Don Marshall. Approximately 110 schools have already expressed a desire to participate.

ATA Nominations

The Nominating Committee would like ATA members to recommend nominees for the slate of officers that will be nominated for the following positions: (a) president-elect; (b) vice-president; (c) secretary-treasurer; (d) board of trustees (3). Those elected will serve during 1986-87. Members may nominate themselves as well as others for these positions. Please send nominations to: Professor James E. Wheeler, Graduate School of Business Administration, The University of Michigan, Ann Arbor, MI 48109-1234.

Faculty Notes

The following tax faculty have accepted new academic positions for the 1985-86 year.

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<tr>
<th>NAME</th>
<th>OLD SCHOOL</th>
<th>NEW SCHOOL</th>
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<tr>
<td>D. Dale Bandy</td>
<td>Cal. State Univ. at Fullerton</td>
<td>Univ. of Central Florida (Knight Chair of Taxation)</td>
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<tr>
<td>Charles Boynton IV</td>
<td>North Texas State Univ.</td>
<td>Univ. of Wisconsin at Madison</td>
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<td>John Gardner</td>
<td>Tennessee Tech</td>
<td>Univ. of Wisconsin at LaCrosse</td>
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<tr>
<td>Robert Jamison</td>
<td>Univ. of Illinois</td>
<td>Univ. of Wisconsin at San Diego State Univ.*</td>
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<tr>
<td>Craig Langstraat</td>
<td>Texas Tech</td>
<td>Univ. Southern Methodist Church</td>
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<td>Brian Lavery</td>
<td>Indiana Univ. at Bloomington</td>
<td>Case Western Reserve Univ.</td>
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<tr>
<td>Robert Nagoda III</td>
<td>Georgia State</td>
<td>Univ. of Hawaii</td>
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<td>Larry Phillips</td>
<td>Texas Tech</td>
<td>University of Miami (Fla.)</td>
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<td>John Robinson</td>
<td>Kansas</td>
<td>Univ. of Texas at Austin</td>
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<td>Ronald Taylor</td>
<td>Univ. of South Carolina</td>
<td>Pinecrest Bible Training Center</td>
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<td>Richard White</td>
<td>Louisiana State Univ.</td>
<td>Univ. of South Carolina</td>
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*effective 1-1-86

Davis N. Stewart of Brigham Young University will be on leave with Ernst and Whinney for the current year. Robert Black has returned to the University of Texas at Austin after being on leave with Ernst and Whinney for two years. Ken Orback left Ernst and Whinney and returned to Louisiana State University after a one-year leave. Kevin Misiewicz of the University of Notre Dame will be on leave to Arthur Andersen in Chicago this year.

Editor's Note: If you have any information regarding changes in your status or that of other tax faculty, please contact me.
AAA Officer Nominations

This year I am serving on the American Accounting Association’s Nominating Committee. I would like to encourage all ATA members to submit names of AAA members whom they feel would be qualified to serve in one of the following positions: president-elect, vice-president-academic; vice-president-nonacademic; director of research; director of education-elect; two at-large members of AAA council.

Please submit all nominations to: John L. Kramer, School of Accounting, University of Florida, 267 BUS, Gainesville, FL 32611.

The deadline for submitting nominations is February 15, 1986.

Tax Planning for Educators

The ATA published a book in 1979 entitled Tax Planning for Educators. An effort is being organized to publish a revised edition of this book following the enactment of tax reform legislation late this year or early next year. Volunteers are needed to update the existing text materials. If you have an interest in participating on this project, please contact: John L. Kramer, School of Accounting, University of Florida, 267 BUS, Gainesville, FL 32611.

Conference Announced

The University of Southern California’s Center for Accounting Research and Deloitte Haskins & Sells are co-sponsoring a two-day conference on "Research in Taxation: Issues, Data Bases, and Methodologies," January 16 and 17, 1986, at the University Hilton, Los Angeles, California. For more information contact Ingrid McClendon, Michael L. Moore, or Stewart Karlinsky (213) 743-8727.

Tax Manuscript Award

The ATA’s Tax Manuscript Award Committee is seeking nominations of outstanding tax manuscripts for the 1986 Tax Manuscript Award. To be eligible, the manuscript must have a 1983, 1984, or 1985 calendar year publication date. Books, chapters, or articles are eligible but manuscripts which appear only in the proceedings of a professional association or organization are excluded. For consideration, nominations must be in the hands of the Committee’s Chairperson no later than January 15, 1986. Please send all nominations to: Professor Philip J. Harmelink, Department of Accounting, College of Business Administration, University of New Orleans, New Orleans, Louisiana 70148.

Call for Manuscripts

Advances in Taxation, an annual volume of current research in taxation, is soliciting manuscripts from members of the American Taxation Association and graduate students. The purpose of Advances in Taxation is to provide a publication outlet for academic tax research involving the use of innovative methodologies. Submission of research papers involving tax policy considerations is also encouraged.

Interested authors should submit an abstract and three copies of their typed papers. The paper should be double spaced on 8½” by 11” paper. All references and bibliography should appear at the end of the paper, and should follow the guidelines of The Accounting Review. Papers should be sent to: Professor Sally M. Jones, Department of Accounting, CBA 4M.256, University of Texas at Austin, Austin, Texas 78712.

If any author has a question as to the suitability of his or her research for Advances in Taxation, please call Professor Jones at (512) 471-5332.

AAA Notable Contributions to Literature Award

The American Accounting Association Notable Contributions to Literature Award Committee is soliciting nominations for books and articles which merit consideration for the award. Books and articles that were published between July 1980 and June 1985 are eligible for the award. Each nomination should be accompanied by a supporting statement explaining why the work constitutes a notable contribution to accounting literature. Due date for the nominations is January 15, 1986. Nominations should be sent to: Professor Philip J. Harmelink, Department of Accounting, College of Business Administration, University of New Orleans, New Orleans, LA 70148; or Professor Kenneth H. Heller, J.M. Tull School of Accounting, University of Georgia, Athens, GA 30602.