President's Letter
by Jane O. Burns

Our February 4 ATA Mid-Year meeting was a smashing success except for the weather. Sandy Kramer, John Beehler, and Debra Hopkins did a great job of putting together an excellent program on Teaching Taxation. The open discussions, exchange of practical ideas, and receipt of detailed classroom materials made the struggles with icy Dallas and airline delays less traumatic. The food and accommodations were quite pleasant and economical too.

A meeting of ATA Trustees, Officers, Editors, and committee chairs preceded the one on Teaching Taxation. Committee reports proved that many members are busy accomplishing their assigned duties, and in some instances, doing much more than expected. Four committees--ATA/Ernst & Whinney Tax Student Manuscript, ATA/Price Waterhouse Doctoral Dissertation Award, ATA Tax Manuscript, and Annual Program Committees--are in the accumulation and selection process. They will have more to report at a later date. The Committee on Computer Usage, chaired by Bob Michaelsen, has submitted proposals for NCAIR and Mead Data grants. The Committee also is preparing an annotated list of tax templates, software, cases, and other computer aids. Please contact Jerry Stern at Indiana University-Indianapolis if you have information for the annotation.

Karen Fortin's Committee on AAA Regional Programs is working toward ATA involvement with all regional meetings. If you can help the Committee in your region, please contact your regional Committee member listed elsewhere in this newsletter. Each region has scheduled a pre-convention seminar sponsored by Peat Marwick Main and coordinated by Bernie Milano of PMM.

Cherie O'Neil's committee is pursuing several ideas for increasing ATA's role in tax policy and with the IRS. They plan a column in future issues of the ATA Newsletter that focuses on tax research ideas of interest to the IRS. The column will be written by someone with the IRS. Copies of JATA and the ATA Newsletter will be mailed to key offices at the IRS, Treasury, and Congressional staffs for their information. Other ideas are in the developmental stage. If you can provide helpful information, let a member of this Committee know.

The Practitioner Interest Committee, chaired by Caroline Strobel, has received permission to include information about ATA and an application for membership in an AICPA Tax Division mailing. In addition, the Committee has completed surveys of practitioners—one to ATA members and another to nonmembers. The objective of the surveys was to determine what ATA attributes are of interest to practitioners.

The Membership Committee, chaired by Debra Hopkins, is revising materials distributed to new members and has developed several contact lists of potential members.

Jack Kramer's Publications Committee has dealt with
several policy issues, including advertising, implementation of the new JATA $25 submission fee, and reviewing nominees for both JATA Associate Editor positions.

The Tax Policy Research Oversight Committee, chaired by Sally Jones, is establishing procedures and subcommittees. Additional information about these standing subcommittees will be published in the next ATA Newsletter.

Please send your recommendations to the Nominations Committee, chaired by Michael Moore at the University of Southern California. Nominations are requested for JATA Editor-Elect, President-Elect, Vice President, Secretary-Treasurer, and Board of Trustees. Other members of this Committee are listed elsewhere in this issue of the Newsletter.

Both the Committee on International Taxation Issues and the Research Committee are active and will have more to report in the next issue of the Newsletter.

My sincere thanks goes to all of you who have contributed your time, thoughts, and effort to the 1988-89 year. I hope many of you will participate in the regional and annual meetings. Best wishes to you for a happy and productive spring term.

Meet Your President-elect

Gene Seago is the R. B. Pamplin Professor of Accounting at Virginia Polytechnic Institute and State University, where he has served on the faculty since 1970. He received his Ph.D. and J.D. degrees from the University of Georgia, an M.B.A. from Florida State University, and a B.S. from the University of Southwestern Louisiana. His major teaching and research interests are in partnerships, corporations, and tax accounting.

Gene is a charter member of ATA and has served as vice-president, trustee, and chairman of several ATA committees. He is planning the 1989-1990 year for the organization and he welcomes your ideas.

One major change for the new year is the addition of standing subcommittees in specialized areas (e.g., corporations, flow-through entities, family tax planning). These subcommittees will provide more opportunities for ATA members to meet and discuss research, curriculum, and teaching issues in the members’ areas of specialization. The subcommittees will also provide a means for developing future ATA leaders.

NOTICES

ATA Committee on Computer Usage—Call for Submissions

The Committee on Computer Usage maintains an information system to facilitate the sharing of computerized instructional materials among members of the ATA. Our data base is being updated to include tax templates, software cases, and other computer aids currently available to tax faculty.

If you have developed such materials, we encourage you to contact us. Please provide us with the following information (in order): (1) a description of the materials (maximum 100 words); (2) the courses and topics for which the item is designed; (3) the hardware/software requirements; (4) the cost of the materials, if any; and (5) the name, address, and phone number of the person to contact for additional information. Even if you have sent information of this nature to the committee in prior years, please do so again. The information should be sent to Professor Jerrold J. Stern, School of Business, Indiana University, P.O. Box 647, Indianapolis, Indiana 46223, (317) 274-4936.

The committee does not intend to recommend or review any of the materials. Individuals submitting materials assume full responsibility and acknowledge their willingness to share the information with those who contact them.

Tax History Research Center—Request for Materials

The Tax History Research Center, located at the University of Mississippi, houses a complete collection of tax services and also other tax materials. Tax educators could help by donating pre-1970 tax books, especially tax textbooks, to the Center. Please contact Tonya Fleisher, School of Accountancy, University of Mississippi, 38677 for information concerning the Center or donations to the Center.
ATA Nominations—Call for Nominations

The Nominations Committee would like ATA members to recommend nominees for the slate of officers that will be nominated at the 1989 ATA Business Meeting in Honolulu for the following positions: (a) president-elect; (b) vice-president; (c) secretary-treasurer; (d) board of trustees (3 members); and (e) JATA Editor-elect.

Members may nominate themselves as well as others for these positions. Please send nominations by April 15, 1989 to:

Michael L. Moore, Chairperson
ATA Nominations Committee
School of Accounting
University of Southern California
Los Angeles, CA 90089-1421

Advances in Taxation—Call for Manuscripts

All interested authors are invited to submit manuscripts to Advances in Taxation, Volume 3, Advances in Taxation, published by JAI Press, Inc., is an annual volume devoted to the publication of all types of academic tax research. The contributing author's name and affiliation should appear on the title page but not on any other part of the manuscript. Please send three copies of your manuscript to:

Professor Sally M. Jones
Department of Accounting
CBA 4M.202
University of Texas at Austin
Austin, Texas 78712-1172
(512) 471-0519

ATA Newsletter Deadline

The deadline for submitting information to be included in the Summer 1989 ATA Newsletter is June 1, 1989. Please send information to: Professor Robert L. Gardner, ATA Newsletter Editor, School of Accountancy, Brigham Young University, Provo, Utah 84602.

TRO Distribution System

The Tax Research Committee would like to call attention to the Peat Marwick Foundation's TRO Distribution System (TRODS). TRODS will distribute, free of charge, all working papers it receives from researchers to all U.S. members of the ATA. All researchers who wish to have their tax research papers distributed can send them to TRODS. The only restrictions are as follows:

* The paper must be the result of tax research.
* Papers must not exceed 40 pages.
* One clean copy suitable for reproduction must be submitted with a cover page.
* The cover page must include the project title and the name(s) and address(es) of the author(s).
* Papers remain the property of the authors.

Working papers for distribution should be mailed to:

TRODS
Peat Marwick Foundation
Three Chestnut Ridge Road
Mentorville, NJ 07948-0435

Tax Research Committee

The ATA Tax Research Committee, chaired by Susan Nordhauser, has compiled a list of users of the Arthur Young/IRS/Michigan data tapes. The committee also has a list of tax research papers that use these data tapes. Some have been published, some are working papers, and some are proposals. If you desire a copy of these lists, please contact Susan Nordhauser, Division of Accounting and Business Data, College of Business, University of Texas at Austin, San Antonio, TX 78285-0632, (512) 691-5233.

USC School of Accounting Receives Gift

The University of Southern California has received a gift of $420,000 from the estate of Hazel M. Hemphill. The funds, held in trust since 1976, have been designated for the USC School of Accounting and will support the school's graduate program in business taxation. The Hemphill Trust gift is the largest gift from an individual ever received by the School of Accounting.

Hazel Hemphill was chairman and chief executive officer of Hemphill Spring Company, a manufacturer of high-tolerance springs for the aerospace industry.

Fellowships created with the proceeds from the Hemphill estate will be named in honor of Rodolph H. Redmond, emeritus professor of accounting at USC, in recognition of his significant contributions to USC's tax program. Redmond was a member of the USC School of Accounting faculty from 1962 to 1977 and was principally responsible for the development of the school's Master of Business Taxation program. A former partner in the law firm of Baker, Ancel and Redmond, Redmond was the recipient of numerous teaching awards during his tenure at USC. During his active professional career, he was a certified public accountant (CPA) in California and Illinois and a member of the California Bar, the American Bar Association, and the California Society of Certified Public Accountants.

Call for 1988-89 ATA Committee Members

If you are interested in serving on an ATA committee during 1988-89, please send your name, address (including summer address if different) and interests to: W. Eugene Sease, College of Business, Department of Accounting, Virginia Polytechnic Inst. and State University, Blacksburg, VA 24061. Please respond by April 15, 1989.

1988-89 ATA Committees

ATA/Ernst & Whinney Tax Student Manuscript Award Committee
Professor Edward J. Schnee (Chair), University of Alabama
Professor Lorence Broussard, Texas A&M University
Professor Delton L. Chesser, Baylor University
Professor Michael L. Duffy, University of Southern California
Professor John G. Everett, Virginia Commonwealth University
Professor Anna C. Fowler, University of Texas at Austin
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Professor Terry Shevlin, University of Washington

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Professor David M. Maloney, University of Virginia
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ATA Tax Manuscript Award Committee
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Professor Jesse V. Boyles, University of Florida
Professor N. Allen Ford, University of Florida (Emeritus)
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Professor Wayne Shaw, Cornell University
Professor Patrick J. Wilkie, University of Texas at Austin

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Professor Dave N. Stewart, Brigham Young University

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Professor Ernest R. Larkins, Georgia State University
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Professor Walter O'Connor, Fordham University
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Professor Mark A. Wolfson, Stanford University

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Professor Linda Mittermaier, University of Cincinnati
Professor Robert E. McGillivray, Lamar University
Professor Kathleen Wright, California State University-Hayward

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Tax Policy Research Oversight Committee
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Professor Kenneth H. Heiger, George Mason University
Professor John L. Kramer, University of Florida
Professor W. Eugene Soegi, Virginia Poly. Inst. & State University

Historian
Professor D. Larry Crummbley, Texas A&M University

*All committee charges were included in the Fall, 1988 ATA Newsletter.*
Call for Papers

The Department of Accountancy of the University of Illinois at Urbana-Champaign will host a Tax Research Symposium funded by Arthur Andersen & Company on October 12 and 13, 1989. The conference will have six sessions during which authors will present research papers. After each presentation, discussants will critically evaluate the papers. This will be followed by a general question and answer period.

The objective of the conference is to promote state of the art research in taxation. Selection of manuscripts for the conference will be based upon the importance of the topic and quality of research. The deadline for submissions is June 30, 1989 and selection decisions will be made by August 1, 1989. Proceedings of the Symposium will not be published.

Anyone interested in presenting a paper at the Symposium should submit a copy of the manuscript or a preliminary draft to either Professor Paul J. Beck or Professor Eugene Willis at the following address:

Department of Accountancy  
College of Commerce and Business Administration  
University of Illinois  
360 Commerce Building (West)  
1206 South Sixth Street  
Champaign, IL 61820

If you have questions, please call Professor Beck at (217)333-4563 or Professor Willis at (217)333-4527.
International Accounting Section

The International Accounting Section of the American Accounting Association is embarking on a new program to stimulate international accounting research specifically in the area of taxation. The idea is to foster a series of tax research projects which will compare the tax treatment of various types of business activities between two (or more) countries by bringing together a co-author from the United States with a co-author outside the United States. For example, one section member is presently working on an international tax study comparing the tax treatment of research and development expenditures between the United States and several other developed countries.

Our objective now is to identify (1) more subjects, (2) more countries, and (3) more IAS members interested in participating in research of this type.

The role of the International Accounting Section will be that of facilitator, e.g., helping members outside the United States identify members in the United States with whom they can collaborate in international tax research. The end product will be a series of publications which will expand multi-discipline tax research conducted by academics, people in practice, and people in government who will research the taxation implications of our global society.

Interested persons should contact:

Dr. Walter O'Connor
Director
Fordham University
Graduate School of Business Administration
Masters in Taxation Program
113 W. 60th Street
New York NY 10023
FAX (212) 397-1779

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