As the ATA enters the 1990s, it is confronted by a rapidly changing academic and professional environment. As individuals with teaching and research and/or client service responsibilities in taxation, we are experienced in dealing with frequent and complex changes. This experience should serve us well in the coming year as we deal with a host of issues that affect our organization. Here is a sample. A comprehensive review of business and accounting accreditation standards by the AACSB is nearing completion. The committees charged with this responsibility will likely issue a series of recommendations next year that will be voted upon by the AACSB membership. Concurrently, the number of states that have adopted AICPA guidelines in mandating five year academic programs for entry into the accounting profession continues to grow.

Faced with projections of substantial budget deficits for 1990-91 and subsequent years, the AIA has formed an Administrative Charges Evaluation Committee to study its administrative operations and to make recommendations regarding the need for, and fairness of, charging a fee to the sections and regions for services rendered by its administrative office. While the ATA is currently financially solvent (and pays for all direct services that it receives from the AAA), any radical changes in the current fee structure will have a significant impact on our financial position.

To ensure the future viability of the ATA, it is necessary that we be proactive, rather than reactive, with respect to our changing environment. It is appropriate, therefore, that our committee structure for 1990-91 reflect this posture.

A Strategic Planning Committee has been formed to review the ATA’s organizational structure and its operations with the objective of formulating recommendations to increase the effectiveness and efficiency of the ATA in serving its membership. This committee will also address the financial implications of AAA fee structure proposals. The Committee on the AICPA 150 Requirement and AACSB Accreditation Standards has been continued in 1990-91 to monitor programmatic developments in these areas. If warranted, this committee may also expand its monitoring function to include proposals by the Accounting Education Change Commission.

Most of last year’s committees have been continued in 1990-91 to handle the ongoing functions of the ATA. As reported in the summer edition of the ATA Newsletter, the Research Methodologies Committee has completed work on a guide to current research methodologies in taxation. Thanks to a generous grant from KPMG Peat Marwick, this guide will soon be made available to all ATA members. As a follow-up to this initial project, the Committees on Computer Usage and Research Methodologies have been requested to work on a joint project to develop a self-study program to enable members to enhance their knowledge of computer-accessed research databases.

Although the ATA has established its credibility in the academic community, we have a limited presence in the tax policy arena. Our members have the professional responsibility and talent to make major contributions in the formulation of tax policy. With a year of experience behind them, the Tax Research Policy Subcommittees should make our presence known to congressional staffs and the Treasury.

In closing, a special thanks goes to Cherie O’Neill and the Annual Program Committee for their excellent work at the meetings in Toronto. We also owe a debt of gratitude to Gene Seago for his leadership while serving as ATA President. I hope you will be able to attend the ATA mid-year meeting in Albuquerque.

Ken Heller
ROLLING CALENDAR
The ATA would like to have a rolling calendar of events published in each issue of the newsletter. Events submitted for the calendar should be limited to conferences and symposiums on tax education, research in taxation and related topics. They can be events sponsored by universities, the AAA, AICPA, TEI or other such organizations, government, industry, or public accounting firms. Of course ATA events would also be included on the calendar. The events should be open to the general ATA membership. Do not send information about events that are by invitation only. The ATA Newsletter editor, in conjunction with the ATA president, reserves the right to decline including an event when deemed appropriate.

MID-YEAR MEETING
The ATA Midyear Meeting will be held in Albuquerque, New Mexico at the Hyatt Hotel on February 8 and 9, 1991. (ATA will have a trustees meeting Thursday afternoon.) The program will consist of two concurrent sessions on Friday. One session will emphasize research opportunities and will include sessions that you told us you wanted based upon feedback from last year’s successful meeting. The education session will provide an opportunity to discuss the impact the Big Six White Paper has had on tax education both at the undergraduate and graduate level. We will look at how we can best prepare students academically. On Saturday we are again planning to have PhD paper presentations.

You will be receiving information on registration ($50.00), hotel registration, airline discounts and optional Saturday afternoon tours. For those staying over Saturday night, three tours have been planned for Saturday afternoon, skiing at Sandia Peak, Santa Fe including dinner, and Old Towne Albuquerque.

We are excited about this year’s meeting. We hope to see many of you there! This is an excellent opportunity to increase your research skills, consider the future of tax education, and get to know your fellow tax educators better.

ERNST & YOUNG TAX STUDENT MANUSCRIPT AWARD
The 1989-90 American Taxation Association - Ernst & Young Tax Student Manuscript Awards were presented at the ATA Luncheon in Toronto. First place was awarded to Sally Grenier from the University of Texas at Austin for his paper on "Core Deposit Amortization." Second place was awarded to Brian Gunderson from the University of Texas at Austin for his paper on "LBO's." Kelly Mullins from the University of Cincinnati was awarded third place for her paper on "Fringe Benefits."

Plaques and checks for $2,500, $1,500 and $1,000 were given to the first, second and third place winners respectively. Bob Rosen of Ernst & Young and Stewart Karinsky from San Jose State, who chaired the selection committee, made the presentations.

PRICE WATERHOUSE FOUNDATION AWARD
Amy E. Dunbar was the recipient of the 1990 ATA - Price Waterhouse Doctoral Dissertation Award. After completing her doctoral work at the University of Texas at Austin she joined the faculty at the University of Texas San Antonio. Her dissertation is entitled "An Empirical Investigation of the Association of Productivity with Employee Stock Ownership Plans."

The award is presented annually to the author of an outstanding tax dissertation. A check for $5,000 and a plaque were presented to Amy at the 1990 ATA Luncheon by William Stanton Smith, Director - National Tax Human Resources of Price Waterhouse. Professor Francis L. Ayres of the University of Oklahoma chaired the award committee.

TAX MANUSCRIPT AWARD NOMINATIONS
The ATA Manuscript Award Committee is now accepting nominations for the 1991 Tax Manuscript Award. To be eligible the manuscript must meet the following criteria:
1. At least one of the authors is a member of ATA.
2. The manuscript is a book, chapter, or journal article published during calendar year 1988, 1989, or 1990.

Manuscripts that appear only in the proceedings of a professional association are not eligible. For consideration, nominations must be received no later than January 25, 1991. Please send your nominations to: Professor Judith A. Swingen College of Business Rochester Institute of Technology One Lomb Memorial Drive Rochester, New York 14623-0887 FAX: (716) 475-7055
The American Taxation Association Tax Manuscript Award is soliciting nominations for the ATA Price Waterhouse outstanding tax dissertation award. Candidates for the award must submit a 15-25 page summary of the dissertation along with a letter of recommendation from the chairperson of the dissertation committee by February 28, 1991. The summary should be a paper based on the dissertation which describes the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Summary chapters of dissertations are not encouraged. The award winner will be honored at the annual ATA luncheon in August 1991. A plaque and a cash award of $5,000 will be presented by the Price Waterhouse Foundation. To be eligible, a nominee must have completed the dissertation during the period from January 1, 1990 through January 1, 1991 and be a member of the ATA.

Please send nominations to:
Professor John Robinson
Graduate School of Business
University of Texas at Austin
4M.202 CBA
Austin, TX 78712-1172

The ATA/Ernst & Young Graduate Tax Student Manuscript Award Committee is soliciting manuscripts in all areas of taxation studies, including but not limited to policy, compliance, practice, law, procedure, and education. Awards of $2,500, $1,500, and $1,000 will be presented at the ATA luncheon held at the 1991 Annual Meeting in Nashville.

To be eligible for consideration the manuscript must be written by a sole author who is enrolled in a master's degree program or a 5 year professional accounting program.

Submission deadline is January 14, 1991.

For more information, please contact
Michael L. Duffy
School of Accounting
University of Southern California
Los Angeles, CA. 90089-1421
(213) 743-8788

The ATA Annual Program Committee encourages all ATA members who have recently completed their doctorates to submit papers from their dissertations for presentation at the 1991 American Accounting Association Annual Meeting to be held in Nashville, Tennessee August 12-14. Papers must be submitted through the regular paper submission process (see the accompanying call in this issue). All tax research dissertation papers that have not yet been accepted for publication are eligible for submission. If you have any questions about the submission of dissertation research for presentation at the annual meeting contact:
Michael L. Roberts, Culverhouse School of Accountancy, University of Alabama, P.O. Box 870220, Tuscaloosa, AL 35487-0220 (LROBERTS@UAVM for bitnet users).
1990-91 OFFICERS

President
Kenneth H. Heller
Department of Accounting/Business Legal Studies
School of Business
George Mason University
Fairfax, VA 22030
(703) 332-2752

Vice President
Caroline P. Strobel
Division of Accounting
College of Business Administration
University of South Carolina
Columbia, SC 29208
(803) 777-2713

President-Elect
Edward J. Schnee
School of Accountancy
Commerce & Business Administration
University of Alabama
Tuscaloosa, AL 35487-0220
(205) 348-2910

Secretary-Treasurer
Debra W. Hopkins
Department of Accounting
College of Business
University of Texas-Arlington
Arlington, TX 76019
(817) 273-3060

Trustees
Jane O. Burns
Area of Accounting
College of Business
Texas Tech University
Lubbock, TX 79409-4320
(806) 742-1542

Julie H. Collins
Department of Accounting
School of Business
University of North Carolina
Chapel Hill, NC 27599
(919) 962-3207

Robert L. Gardner
School of Accountancy
Graduate School of Management
Brigham Young University
Provo, UT 84602
(801) 378-3212

Brent C. Inman
Coopers & Lybrand
1251 Avenue of the Americas
New York, NY 10020
(212) 536-1775

Cherie J. O'Neill
Department of Accounting
College of Business
Virginia Polytechnic Institute and State University
Blacksburg, VA 24061-0101
(703) 231-6096

W. Eugene Seago
Department of Accounting
College of Business
Virginia Polytechnic Institute and State University
Blacksburg, VA 24061-0101
(703) 231-6564

Paul J. Streer
Tull School of Accounting
College of Business
University of Georgia
Athens, GA 30602
(404) 542-3596

Emil M. Sunley
Deloitte & Touche
1001 Pennsylvania Ave. NW
Suite 350N
Washington, DC 20004-2505
(202) 879-4945

Journal Editor
Edmund Outslay
Department of Accounting
College of Business
Michigan State University
East Lansing, MI 48824-1121
(517) 355-7486

Newsletter Editor
Barry P. Arlinghaus
Department of Accountancy
School of Business
Miami University
Oxford, OH 45056
(513) 529-6216

NOMINATIONS FOR 1991-1992

Please send your recommendations for the slate of officers and trustees to be nominated at the 1991 ATA Business Meeting in Nashville. The positions to be filled are (a) president-elect, (b) vice president, (c) secretary/treasurer and (d) three members of the board of trustees. ATA members may recommend themselves as well as others for these positions. Please send your recommendations to:

W. Eugene Seago, Chairperson
ATA Nominations Committee
Department of Accounting
College of Business Administration
Virginia Tech
Blacksburg, VA 24061-0101

CALL FOR PAPERS
1991 ANNUAL MEETING IN NASHVILLE

The ATA Annual Program Committee encourages all ATA members to submit papers for presentation at the 1991 American Accounting Association Annual Meeting to be held in Nashville, Tennessee August 12-14. Papers must be received by January 25, 1991. Papers should be sent to AAA Program Committee Chair Prof. Fred Neumann, University of Illinois, and should be accompanied by the submission form to be published in the Accounting Education News. There is a $15 fee per presenter/panelist for all concurrent sessions.

The AAA Annual Program Committee intends to maintain the traditional 20-25 percent acceptance rate. Thus, the number of concurrent sessions that the AAA committee will allocate to special interest sections such as the ATA depends on the number of papers submitted. This means that the more tax papers that are submitted, the more tax sessions there will be! All tax research papers that have not yet been accepted for publication are eligible for submission. If you have any questions about the ATA portion of the annual meeting contact:

Michael L. Roberts, Culverhouse School of Accountancy, University of Alabama, P.O. Box 870220, Tuscaloosa, AL 35487-0220 (LROBERTS@UAIVM for bitnet users).

AMERICAN TAXATION ASSOCIATION
1990-91 Committees

ATA/Ernst & Young Graduate Tax Student Manuscript Award Committee
Chair: Michael L. Duffy, University of Southern California
Members: Carol K. Craig, Illinois State University
Edward C. Foth, DePaul University
Harold Goedde, North Carolina A&T State University
Craig J. Langstraat, Memphis State University
Virginia A. Nichols, Drake University
Gregory Nightingale, 8 August A., New York, NY 10056
Mark R. St. Martin, Walsh College
Willis C. Stevenson, University of Wisconsin at Madison
Janet Trewin, University of North Texas

ATA/Price Waterhouse Doctoral Dissertation Award Committee
Chair: John Robinson, University of Texas, Austin
Members: James Bracy, 5 McMartin Street, Plattsburgh, NY 12901
Art Cassill, University of North Carolina at Greensboro
Ted D. Englebrecht, Georgia State University
Beth K. Harris, University of Notre Dame
Silvia Madico, University of Missouri at St. Louis
Janet Meade, University of Houston
Terry Shevlin, University of Washington
Judith E. Zanabale, University of Nebraska at Omaha

ATA Tax Manuscript Award Committee
Chair: Judith A. Swingen, Rochester Institute of Technology
Members: Jesse Boyles, University of Florida
Otto H. Chang, Texas Christian University
Anthony P. Curatola, Drexel University
Robert Halperin, Fordham University
Sandra S. Kramer, University of Florida
Lucretia W. Mattson, University of Wisconsin at Eau Claire
Thomas Omer, University of Illinois
G. S. Wisadha, G. S. Wisadha & Co.
(Bali, Indonesia)

Regional Programs Committee
Chair: M. Peter Dillaway, New Mexico State University (Southwest)
Members: Bruce Busta, St. Cloud State University (Midwest)
Charlie Catlin, Price Waterhouse (Miami) (Southeast)
Susan G. Costello, Seattle University (Western)
Brian Greenstein, Drexel University (Mid-Atlantic)
Gordon B. Hanwood, Georgia State University (Southeast)
Robert M. Kozub, University of Wisconsin at Milwaukee (Midwest)

(Continued on page 6)
Dennis R. Lassila, Texas A & M University (Southwest)
Valerie C. Milliron, Calif State University-Chico (Western)
Mark B. Persellin, Southwest Texas State University (Southwest)
W. Peter Sedlacko, Miami University (Ohio)
W. Stanton Smith, Price Waterhouse (N.Y.) (Northeast)
Cal E. Wright, Albright College (Mid-Atlantic)

Committee on AICPA 150 Hour Requirement and AACSB Accreditation Standards
Chair: N. Allen Ford, University of Kansas
Members: Dale Bandy, University of Central Florida
Del Chesser, Baylor University
Earl F. Davis, University of Georgia
Bill Lathen, Boise State University
M. Ray McGowen, Ernst & Young (Washington, DC)
Carl J. Messere, North Carolina State University
Emil Milacek, Winona State University
Edward E. Milam, Mississippi State University
Albert R. Mitchell, James Madison University
Margaret Skinner, SUNY at New Paltz
James E. Smith, William and Mary University
M. Susan Stiner, Villanova University
Ronald L. Taylor, LeMoyne College
Richard Toolson, Washington State University

Membership Committee
Chair: Kathleen E. Sinning, Western Michigan University
Members: Alan D. Campbell, Arkansas State University
David A. Davidson, California State University at Long Beach
Jack R. Fay, Stetson University
Patrick J. Kelly, Price Waterhouse (San Francisco)
John M. Strefel, University of Nevada at Reno

Midyear Meeting Committee
Chair: Caroline D. Strobel, University of South Carolina
Members: Michael E. Baldigo, Sonoma State University
Andrew J. Demotes, Fairfield University
Patricia C. Elliott, University of New Mexico
Anna C. Fowler, University of Texas at Austin
Gregory Frazier, KPMG Peat Marwick (Montvale, NJ)
Richard Hellebrid, University of Michigan
Douglas Lauffer, Weber State University

Cherie O'Neil, Virginia Polytechnic Institute and State University/University of South Florida

Nominations Committee
Chair: W. Eugene Seago, Virginia Polytechnic Institute and State University
Members: Bart A. Basi, Southern Illinois University
William A. Duncan, Ernst & Young (Reston)
Philip J. Harmeinstein, University of New Orleans
Jerome Horvitz, University of Houston
Stewart Karinsky, San Jose State University

Publications Committee
Chair: John H. Wilgus, Oklahoma State University
Members: Barry P. Arlinghaus, Miami University (Ohio)
Jane O. Burns, Texas Tech University
Sharon Lassar, University of Arizona
Edmund Outtlay, Michigan State University
John C. Robinson, Cal Polytechnic State University
Harold S. Peck, Allentown College
James C. Young, Federal Tax Workshops

Research Methodologies Committee
Chair: Robert P. Crum, Pennsylvania State University
Members: Frances L. Ayres, University of Oklahoma
John Brozovski, Virginia Polytechnic Institute and State University
Betty Chavis, University of Wyoming
Heidi Christman, University Laval (Québec)
Dan Hollingsworth, Baylor University
Ray Krasniewski, Ohio State University
Bruce Lubich, Syracuse University
Ronnie McClure, University of North Texas
John Price, University of North Texas
David K. Schlichting, Marquette University
Douglas Shickelford, University of North Carolina
Adrianne Sluymaker, Wayne State University

Committee on Relations with the IRS and Treasury
Chair: James E. Wheeler, University of Michigan
Members: Faye L. Bradwick, George Mason University
Daryl V. Burckel, University of New Orleans
Thomas B. Cooke, Georgetown University
Robert H. Daniels, San Francisco State University

Charles Enis, Pennsylvania State University
Larry Garrison, University of Missouri at Kansas City
David G. Jaeger, Case Western Reserve University
David W. LaRue, University of Virginia
Clyde L. Pace, Louisiana Tech University
William L. Raby, Raby Professional Service
Karin M. Skadden, Georgetown University
Hans Sprohge, Wright State University
Robert D. Swanson, Iowa State University
Don J. Summa, Monmouth College
Richard Thorsen, Charles Bailey & Co.
Joseph W. Walloch, P.O. Box 7788
Redlands, CA 92375
William D. Wallace, University of Mississippi
Michael J. Whiteman, University of Massachusetts

The ATA Tax Policy Research Oversight Committee
The Tax Policy Research Oversight Committee will form research subcommittees the membership of which have an interest in a specific technical area of the tax law. The Committee has the responsibility for monitoring the activities of its subcommittees during the year and reviewing the progress of each subcommittee on an annual basis to determine if the subcommittee should be continued for the following year. Any subcommittee formed by the Oversight Committee will have the general responsibility of monitoring important developments in its specific area.
Chair: John L. Kramer, University of Florida
Members: Julie H. Collins, University of North Carolina
Albert R. Mitchell, Ernst & Young, Reston, VA
Lawrence C. Phillips, University of Miami (Florida)
Craig E. Reese, Florida International University
Mitchell L. Stump, Cherry Bekaert & Holland, Charlotte, NC

International Tax Policy Subcommittee
Chair: Mary Sue Gately, Texas Tech University
Members: D. Larry Crumley, Texas A & M University
David H. Culpepper, Millsaps College
Eugene Ferraro, Deloitte and Touche
Leonard Goodman, Rutgers University at New Brunswick
Randall Hahn, Southern Illinois University
Family Tax Planning Policy
Subcommittee
Chair: Allen M. Cabral, University of Akron
Members: Terry Crain, University of Oklahoma
Steven Crowell, Auburn University
Curtis C. Duke, 20066 Oakland Ave., Colonial Heights, VA 23834
George R. French, Indiana University Southeast
Joseph M. Hagan, Louisiana State University
Inam Hussain, Indiana University Northwest
Consuelo L. Kertz, Emory University
Atreille Locke, Hartford University
Linda Mittermaier, University of Cincinnati
Marvin Nara, University of Montevallo
Burton J. Nissing, St. Louis University
William Raabe, University of Wisconsin at Milwaukee
Ronald Ross, Georgetown University
William D. Samson, University of Alabama
Donald Seat, Valdosta State College
Mark A. Segal, University of South Alabama
Caroline D. Strobel, University of South Carolina
Jeanie G. Sumner, Pacific Lutheran University
Lawrence Syck, University of Minnesota at Duluth
Mark Turner, Stephen Austin State University
Flow-Through Entities Tax Policy Subcommittee
Chair: John C. Tripp, University of Denver
Members: Arthur Auerbach, AICPA Financial Service, 2621 Bastian Lane, Herndon, VA 22071
Lorenz L. Bravence, Texas A & M University
Frank A. Condite, Utah State University
Grover A. Cleveland, St. Cloud State University
Paul Erickson, Baylor University
G. Hoffman, University of North Carolina
Evelyn C. Hume, Georgia State University
John McWilliams, San Francisco State University
Charles Moore, University of Akron
Robert Nogdo, SUNY-Albany
Michael O'Neill, Geneseo State University
Kenneth Orbach, Florida Atlantic University
Richard Panitch, University of Southern California
Robert Ricketts, Texas Tech University
Roxanne Spindle, Virginia Commonwealth University

Tax Accounting Policy
Subcommittee
Chair: Thomas J. Purcell III, Creighton University
Members: Joseph C. Colgan, Ft. Lewis College
Lawrence P. Grasso, Arizona State University
Sunjay Gupta, Arizona State University
Mark Higgins, University of Rhode Island
Jerome S. Horvitz, University of Houston
Brian Langemeier, University of Colorado at Colorado Springs
Marc J. LeClere, University of Maryland
Larry Maples, Tennessee Technological University
Frances McNaill, Mississippi State University
John D. Rice, Trinity University
D.A. Robertson, University of Western Ontario
Dana L. Ryder, Ryder Procom Systems, 834 Southern Pine Lane, Sarasota, FL 34243
Paul Schoemaker, Virginia Polytechnic Institute and State University
Wayne H. Shaw, Cornell University
Deborah H. Turner, Georgia Institute of Technology
Joseph Walsh, Golden Gate University

Complexity Reduction Tax Policy Subcommittee
Chair: Samuel M. Hicks, Virginia Polytechnic Institute and State University
Members: Peter Barton, University of Wisconsin at Whitewater
Walter I. Batchelder, University of Alabama at Huntsville
John M. Beecher, University of Texas at Arlington
Gerald D. Brighton, University of Illinois
Scott N. Caln, James Madison University
Steven Dilley, Michigan State University
George A. Fiebelkorn, Jr., Marymount University
Peggy A. Hite, Indiana University
C. Douglas Izard, University of Tennessee
Bud Lacy, Oklahoma State University
Bobbie Martinez, San Jose State University
Gary L. Maydew, Iowa State University
Dennis M. Murphy, California State University at Los Angeles
Clair Nixon, Texas A & M University
Barbara A. Ostrowski, Radford University
Roby B. Sawyer, North Carolina State University

(Continued on page 8)
**NEWS NOTES**

San Jose State University's Graduate Tax Program now has four full-time faculty members. The newest addition is Ms. Annette Bomyea, J.D., MBA, CPA who was formerly associated with Ernst & Young as a Tax Manager in Los Angeles.

If you have a news note you would like placed in the ATA Newsletter, it will be published on a space available basis. If there is enough interest, a news notes type column will be considered for a regular feature.

---

**UNIVERSITY OF ILLINOIS**

**Tax Research Symposium II**

The Department of Accounting at the University of Illinois will hold a Tax Research Symposium funded by Arthur Andersen & Co. on September 13 and 14 in 1991. Abstracts of the papers and discussants' comments will be published. The deadline for submission of complete manuscripts is June 1, 1991. Manuscripts should address current issues in tax research and employ contemporary research methodologies. Manuscripts should be sent to:

Professor Paul J. Beck  
Department of Accounting  
College of Commerce  
University of Illinois  
1206 S. Sixth Street  
Champaign, Illinois 61820  
Phone: (217) 333-4563  
FAX: (217) 333-4118

---

**ADVANCES IN TAXATION**

**EDITORIAL POLICY AND CALL FOR MANUSCRIPTS**

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

Manuscripts must be readable, relevant, and reliable. To be readable, articles must be understandable and concise. To be relevant, articles must be directly related to problems inherent in systems of taxation. To be reliable, conclusions must follow logically from the evidence and arguments presented. For empirical papers, sound research design and execution are critical. For theoretical papers, reasonable assumptions and logical development are essential.

Interested authors should submit an abstract and three copies of their typed papers. The paper should be double spaced on 8-1/2" by 11" paper. All references and the bibliography should appear at the end of the paper, and should follow the guidelines of the *Journal of the American Taxation Association*.

New manuscripts should be accompanied by a $25 submission fee made payable to *Advances in Taxation*.

Manuscripts should be sent to: Professor Jerrold J. Stern, School of Business, Indiana University, 801 West Michigan Street, Indianapolis, IN 46202-5151.

If any author has a question as to the suitability of his or her research for *Advances in Taxation*, please call Professor Stern at (317) 274-4836.

*Advances in Taxation* is published by JAI Press, which is a well-regarded publisher of academic literature in a number of business and non-business fields. Subscriptions information may be obtained by calling the publisher at (203) 681-7662.

**Committees (Continued from page 7)**

* Benjamin L. Smith, CPA, P.O. Box 1907, Pahrump, NV 89041  
* P. Storrar, California State University at Hayward  
* Judith A. Swingen, Rochester Institute of Technology  
* Barbara Theisen, Oakland University  
* Martha L. Wartick, Pennsylvania State University

**Strategic Planning Committee**

Chair: G. Fred Strelling, Brigham Young University  
Members: Jane O. Burns, Texas Tech University  
John O. Everett, Virginia Commonwealth University  
Thomas M. Porcino, Miami University (Ohio)  
Ray M. Sommerfeld, University of Texas at Austin

---

American Taxation Association  
5717 Beavis Drive  
Sarasota, FL 34233