Autumn greetings to all of you. I trust this letter finds you busily engaged in the new academic year, most likely trying to unravel the mysteries of tax law changes enacted in the Small Business Protection Act, the Health Insurance Portability and Accountability Act or, perhaps, the Personal Responsibility and Work Opportunity Reconciliation Act. Let’s also not forget the Taxpayer Bill of Rights 2. At least Congress promised not to enact any more tax legislation in 1996, before they begin “tearing the income tax system out by its roots” in 1997 (or maybe not).

I consider it a great honor to be elected President of the ATA. The ATA has been a big part of my professional life for more than 15 years. For many of us, the ATA has been a significant support system—our “home” so to speak—the place we return to when no one else wants us. It is important that we as an organization continue to provide that support to future generations of tax scholars.

What makes the ATA special are the individuals who, year-in and year-out, work so hard on ATA governance, ATA committees, ATA publications and ATA meetings. This past year was no exception. The outgoing officers and trustees invested a significant number of hours into ATA governance this past year. Deb Hill had an outstanding year as president and made my transition smooth. Shirley Dennis did an incredible job with the Midyear Meeting. A record number of 263 individuals registered for the meeting, including 60 first-time attendees. Betty Jackson completed two years of tireless service as Secretary-Treasurer. Beginning this year, it will take two people to replace her. Special thanks also go to Anna Fowler, Phil Harmelink and Terry Shevlin for their service as trustees.

This year marks the transition of editors for JATA and the newsletter. Words are not sufficient to thank Sandy Kramer for her three years as JATA editor. This is without a doubt the most stressful and time-consuming (and sometimes the most rewarding) job within the ATA, and Sandy set a high standard for future editors. Under her leadership, the JATA conference got off to a great start and is now an integral part of our activities. Tony Curatola was the perfect newsletter editor—efficient, well-organized, and the dispenser of gentle reminders when submissions were due.

Finally, many thanks to all of you who labored in the vineyard as committee chairs and members and JATA editorial board members and reviewers. This is where the real work of the ATA gets done. I would be remiss if I did not specifically acknowledge John Robinson’s work as Annual Meeting Committee chairperson. He and his committee assembled an exceptional program in Chicago.

We are extremely fortunate to have Tom Omer as page master of our ATA Home Page. I believe we have a home page that is second to none. Tom has moved to the University of Illinois at Chicago this year, and the ATA Home Page has moved with him. Our new address is omer.acct.uic.edu:8001/atap. Stop by and pay us a visit. You’ll find information about the ATA and announcements about upcoming meetings, conferences and open positions. Details regarding Ernst & Young’s “tax camp” next summer are up on the Web site. Other “cool” tax links you might want to visit have been created by Dennis Schmidt [www.uni.edu/schmidt/academia.html] and Wil Yancey [zeta.is.tcu.edu/~yancey/index.htm#taxedu].

Celebrating Our Past and Future

This is a wonderful time to be a member of the tax academic community. At no time have we had so many gifted scholars and so many innovative teachers in our organization. This is never more evident than at our annual and midyear meetings and at national research and teaching conferences. There are times when I wish I could start all over and acquire the skills of our newest members to the organization (when I have these urges I usually lie down for half an hour until the feeling goes away). As much as we celebrate our future, we also remember and celebrate our past by honoring individuals who have made valuable contributions to the ATA over a long period. This year, we honor (Continued on page 2)
President's Letter
(Continued from page 1)

ored Al Mitchell with the ATA Outstanding Service Award and Allen Ford with the Ray M. Sommerfeld Outstanding Tax Educator Award. Both of these outstanding scholars have influenced my career, and I count it a privilege to have Al and Allen as colleagues and friends.

The challenge we face as an organization is to provide an environment in which our members can exchange research and teaching ideas and receive constructive feedback in return. It is paramount that we continue to support our journal through both paper submissions and the giving of our time as reviewers. We have been fortunate to have had editors and reviewers who have worked tirelessly to improve the journal’s reputation. I am confident this will continue under Terry Shevlin’s leadership.

Secondly, it is important that we continue to support the Midyear Meeting. The Midyear Meeting has become the centerpiece of this organization—a place where both research and teaching ideas are shared in a collegial atmosphere. Each year the meeting has grown both in terms of the number of attendees and the quality and diversity of sessions. As I can personally attest, Dick Weber and his committee have put in an enormous number of hours to ensure that this year’s meeting meets and exceeds the high expectations that have been created from past meetings. This year’s theme is “Staying on the Leading Edge: New Developments and Technology Affecting Tax Education.” More details about the program are contained in this newsletter. The JATA conference will focus on Tax Policy Research. Next year’s theme, as announced by Terry Shevlin at the annual business meeting, will focus on multi-jurisdictional tax issues. We thank KPMG Peat Marwick for their continuing support of the Midyear Meeting and the JATA Conference Supplement.

For our organization to remain vital, it needs the support of its members. Membership in the ATA is a two-way street, however. We as an organization must remain responsive to our members’ needs or we will become irrelevant to them. The AAA has just come through a “reform” movement led by individuals who did not feel their interests were represented by the organization. We must remain vigilant that we do not disenfranchise our members. The ATA serves a diverse group of people with different needs. Faculty are under more tenure and promotion pressure than ever, and technology advances at an ever-rapid pace.

I believe the ATA have taken several important steps to be responsive to all of our members. We have implemented most of the requests made by the Concerns of New Faculty Committee report, including adding an untenured professor to the Nominations Committee, developing a Teaching Consultants program, and adding sessions for new faculty at the Midyear Meeting. In addition, when making my committee chair assignments, I tried to achieve a blend of experienced and newer faculty from a variety of accounting programs.

Still, we need to continue to monitor how we are doing and how we can better serve you. The Concerns of New Faculty Committee and a special “strategic planning” committee will be sending a select number of members a survey to help us evaluate where we are and how we can improve in the future. I have also asked the Teaching Resources Committee to consider whether a teaching monograph would be appropriate to develop and publish. If you have other suggestions or opinions, please let me know (my email address is outsav@pilot.msn.edu).

Opportunities for Committee Service

Your willingness to work on committees is one of our great assets. Included in the newsletter is a list of committees, their chairpersons, committee members and charges. Thank you to everyone who volunteered to serve. I am happy to report that everyone who volunteered for a committee assignment received one, and in almost all cases received their first choice. There is still time to join a committee if you would like to serve. I especially need volunteers for the Membership Committee and tax policy subcommittees. I am also searching for individuals to volunteer to be vice chairs of the following regions: Mid-Atlantic, Midwest, Northeast, Ohio and Southwest. As vice-chair, you would assume the chair position in 1997–1998. Please also note that Julia Brazilton at the College of William and Mary is chairing the Regional Programs Committee this year in place of Anne Christensen. I asked Anne to chair the Concerns of New Faculty Committee this year, which she graciously agreed to do. My thanks to Julia for stepping in as chair of the Regional Programs Committee.

Nominations

Included throughout this newsletter are calls for nominations for next year’s officers and potential candidates for various ATA awards. Please send Silvia Madeo your officer nominations and send the various committee chair’s award nominations. At our Board of Trustees meeting in Chicago we discussed the future of the ATA/Arthur Andersen Teaching Innovations Award. This year’s committee did not select a recipient of this award and received only two submissions for the award. I urge you to submit your projects to this year’s chair, Jan Meade. This award was created to recognize innovative teaching ideas and provide a forum to share these ideas with the membership. The recipients of our other awards (manuscript, ATA/Price Waterhouse doctoral dissertation) are recognized in this newsletter. I also encourage you to submit letters of nomination for the ATA Service Award and the Ray M. Sommerfeld Award to this year’s chairperson, Susan Nordhauser. We thank Price Waterhouse, Arthur Andersen, and Ernst & Young for their continuing generous support of these awards.

Again, thank you for the opportunity to serve the ATA as President. I look forward to a productive year in which the organization will continue to grow and flourish. Please let me know if you have any suggestions or concerns. See you in San Diego!
SCHEDULE OF 1997 AAA ANNUAL AND REGIONAL MEETINGS

1997 Annual Meeting
Dallas, TX, August 17-20, 1997
1996 Regional Meetings

Mid-Atlantic
April 10-13, 1997
Hyatt Regency, Baltimore, MD

Program Coordinator:
P. Michael Davis
University of Baltimore
1429 North Charles Street
Baltimore, MD 21201-5779
Phone: (410) 637-5253
Fax: (410) 637-5722

Midwest
April 17-19, 1997
Hyatt Regency, Oak Brook, IL

Program Coordinator:
Michael C. Nibbelin
Department of Accountancy &
Finance
Eastern Illinois University
Charleston, IL 61920-3099
Phone: (217) 581-6839
Fax: (217) 581-6247
Email: cfmcen@eiu.edu

Northeast
April 24-27, 1997
Holiday Inn, Binghamton, NY

Program Chair:
Sara A. Reitter
Department of Accounting
School of Management
SUNY at Binghamton
Binghamton, NY 13902-6015
Phone: (607) 777-6174
Fax: (607) 777-4422
Email: srreitter@bingcymb.cc.
binghamton.edu

Ohio
May 2-3, 1997
Holiday Inn Dayton Mall, Dayton, OH

Program Coordinator:
David L. Senteney
School of Accountancy
College of Business
Ohio University
Athens, OH 45701-2979
Phone: (614) 593-2129
Fax: (614) 593-1368
Email: senteney@ouvaxa.cats.ohiou.edu

Southeast
April 24-26, 1997
Doubletree Hotel, Nashville, TN

Program Coordinators:
Paula Thomas/Jeannie D. Johnson
Department of Accounting-Box 50
Middle Tennessee State University
Murfreesboro, TN 37132
Phone: (615) 898-2558
Fax: (615) 898-5839
Email: jdtjohnson@mtsu.edu

Southwest
March 12-15, 1997
Sheraton, New Orleans, LA

Program Coordinator:
Ellen D. Cook
Department of Accounting
College of Business Administration
Box 43450
University of Southwestern Louisiana
Lafayette, LA 70504
Phone: (318) 482-6212
Fax: (318) 482-5906
Email: edcook@usl.edu

Western
May 1-3, 1997
Red Lion Inn-Sonoma, Rohnert Park, CA

Program Coordinator:
John E. Karayan
College of Business Administration
California State Polytechnic
University, Pomona
Pomona, CA 91768-4063
Phone: (909) 869-2367
Fax: (909) 869-4353
Email: jekarayan@csupomona.edu
OFFICERS

President
Edmund Outslay
Department of Accounting
Eli Broad Graduate School of Management
Michigan State University
East Lansing, MI 48824-1121
Office Phone: (517) 432-2912
Fax Number: (517) 432-1101
Email: outslay@pilot.msu.edu

President-Elect
Sandra S. Kramer
University of Florida
College of Business
Fisher School of Accounting
Gainesville, FL 32611-7160
Office Phone: (352) 392-8898
Fax Number: (352) 392-7932
Email: skramer@dale.cba.ufl.edu

Vice President
Richard P. Weber
Department of Accounting
Eli Broad Graduate School of Management
Michigan State University
East Lansing, MI 48824-1121
Office Phone: (517) 432-2925
Fax Number: (517) 432-1101
Email: 21726rpw@ibm.cl.msu.edu

Vice-President Elect
Frances L. Ayres
School of Accountancy
College of Business Administration
University of Oklahoma
Norman, OK 73019-0450
Office Phone: (405) 325-4221
Fax Number: (405) 325-7688
Email: fayres@cbafac.cba.uknor.edu

Treasurer
Robert L. Gardner
School of Accountancy and Information Systems
Marriott School of Management
Brigham Young University
Provo, UT 84602
Office Phone: (801) 378-3212
Fax Number: (801) 378-5933
Email: robert-gardner@byu.edu

Secretary
Jeffrey D. Gramlich
School of Accountancy
College of Business and Administration
University of Hawaii at Manoa
2401 Maile Way
Honolulu, HI 96822
Office Phone: (808) 956-8063
Fax Number: (808) 956-9888
Email: gramlich@cbaux.cba.hawaii.edu

Editor, Newsletter
Brian R. Greenstein
Graduate Tax Program
W. Paul Stillman School of Business
Seton Hall University
South Orange, NJ 07079-2892
Office Phone: (201) 761-9428
Fax Number: (201) 275-2465
Email: greensbr@lanmail.shu.edu

Editor, JATA
Terry J. Shevlin
Department of Accounting, DJ-10
School of Business Administration
University of Washington
Seattle, WA 98195
Office Phone: (206) 543-7223
Fax Number: (206) 885-9392
Email: shevlin@u.washington.edu

TRUSTEES

Sanjay Gupta
School of Accountancy
College of Business Administration
Arizona State University
Tempe, AZ 85287
Office Phone: (609) 965-6618
Fax Number: (609) 965-8392
Email: sanjay.gupta@asu.edu

Mark Higgins
Department of Accounting
College of Business
University of Rhode Island
Kingston, RI 02881-0802
Office Phone: (401) 792-4244
Fax Number: (401) 792-4312
Email: mhiggins@uriacc.uri.edu

Debra M. Hill
Department of Accounting
Box 19468
College of Business Administration
University of Texas at Arlington
Arlington, TX 76019-0468
Office Phone: (817) 273-2044
Fax Number: (817) 794-5793
Email: hill@utartg.uta.edu

Suzanne M. Kopplin
Ernst & Young LLP
Fairfax Square, Tower II
8075 Lescarb Pk
Vienna, VA 22182
Office Phone: (703) 903-5545
Fax Number: (703) 903-5551

Stephen T. Limberg
Department of Accounting
College of Business Administration
4M.202
University of Texas at Austin
Austi, TX 78712-1172
Office Phone: (512) 471-5347
Fax Number: (512) 471-3904
Email: limberg@mail.utexas.edu

Silvia A. Madco
University of Missouri-St. Louis
School of Business Administration
St. Louis, MO 63121-4499
Office Phone: (314) 516-6264
Fax Number: (314) 516-6420
Email: smadco@umslvma.umsl.edu

Douglas A. Shackelford
Accounting Faculty—CB3490
Kenan-Flagler Business School
University of North Carolina
at Chapel Hill
Chapel Hill, NC 27599-3490
Office Phone: (919) 962-3197
Fax Number: (919) 962-0054
Email: shackeld.bsacdl@mhs.unc.edu

Dave N. Stewart
School of Accountancy and Information Systems
Marriott School of Management
Brigham Young University
Provo, UT 84602
Office Phone: (801) 378-2365
Fax Number: (801) 378-5933
Email: dave-stewart@byu.edu
REGISTRATION FORM FOR THE ATA MIDYEAR MEETING AND JATA CONFERENCE  
February 28–March 1, 1997 at the San Diego Hilton Beach and Tennis Resort  
(please print or type)

Member ID#: __________________________ Name: __________________________

School or Employer: __________________________ Nickname (for badge): __________________________

Mailing Address: __________________________

City: __________________________ State: ___________ Zip: ___________

Telephone: ( _______ ) __________________________ Fax: ( _______ ) __________________________

Email address: __________________________

Name(s) of Guest(s) attending the Friday Dinner: __________________________

Is this the first ATA Midyear Meeting you are attending? □ yes □ no

If you are a new faculty member (received your Ph.D. in 1995 or 1996), please check □

Papers for the JATA Conference will be mailed in advance to those who register by February 1, 1997. Additionally, those whose registration is received by February 1, 1997, will have a restaurant discount card mailed to them in advance. Anyone whose registration has not been received by February 8, 1997 will be charged a late registration fee of $25.00. Note: All meals listed in the program are included in the registration fee.

<table>
<thead>
<tr>
<th>Registration Fee: (please check appropriate box)</th>
<th>Per Person</th>
</tr>
</thead>
<tbody>
<tr>
<td>□ Regular—for both the JATA Conference and the Midyear Meeting</td>
<td>$140 $</td>
</tr>
<tr>
<td>□ Regular—for the Midyear Meeting only</td>
<td>$115 $</td>
</tr>
<tr>
<td>□ Student—for both the JATA Conference and the Midyear Meeting</td>
<td>$85 $</td>
</tr>
<tr>
<td>□ Student—for the Midyear Meeting only</td>
<td>$60 $</td>
</tr>
<tr>
<td>Late Registration Fee</td>
<td>$25 $</td>
</tr>
</tbody>
</table>

Guest Tickets for the Friday Evening Dinner (list names above)  
PAY ONLY IF BRINGING EVENING DINNER GUEST: __________________________

Total Amount Remitted (see back of form): $ @ $28 = $ __________________________

We must provide the hotel with a final meal count and special requests prior to the meeting. Please note any special dietary restriction you have: __________________________

NOTE: Since there is an advance guarantee on meals, only a limited number of meal tickets can be sold on-site.

If you have any questions regarding this program, please contact:

Dr. Richard Weber  
Department of Accounting  
Michigan State University  
270 Business College Complex  
East Lansing, MI 48824  
Phone (517) 432-2925  
Fax: (517) 432-1101  
Email: 21726RPW@msu.edu

(continued on the back of this page)
To help us in planning for the proper room size, please check the boxes for the sessions you expect to attend:

**Friday, February 28, 1997**
- □ 12:00 noon–1:15 p.m. Buffet Lunch
  - □ 12:45 p.m.–5:00 p.m. (1) JATA Conference: Tax Policy Research
    or
  - □ 1:30 p.m.–5:00 p.m. (2) The Current State of Tax Practice: The Impact of Technology on Recent Hires
- □ 6:00 p.m.–8:00 p.m. Gala Dinner

**Saturday, February 24, 1997**
- □ 7:30 a.m.–8:30 a.m. Continental Breakfast Buffet
- □ 8:30 a.m.–10:00 a.m.
  - □ (1) Concerns of New Faculty and What the ATA Can Do For You
    or
  - □ (2) Internet Applications
- □ 10:30 a.m.–12:00 noon
  - □ (1) New Faculty Research
    or
  - □ (2) Using Technology in the Classroom
- □ 12:00 noon–1:30 p.m. Lunch with Special Guest Speaker
- □ 1:30 p.m.–5:00 p.m. San Diego State Computer Session
  - □ 1:30 p.m.–3:00 p.m.
    - □ (1) Editors Panel
    or
  - □ (2) Taxes on the Closed CPA Exam/Graduate Tax Education
- □ 3:30 p.m.–5:00 p.m.
  - □ (1) Research Methodology
    or
  - □ (2) Innovations in Teaching Tax

Please send this registration form with the credit card information completed or a check made payable to the American Accounting Association for the appropriate amount to:

Dr. Robert Gardner  
ATA Treasurer  
School of Accountancy and Information Systems  
Brigham Young University  
Provo, Utah 84602  
FAX (801) 378-5933

You may pay by credit card (MasterCard or Visa ONLY). If you pay by credit card you may fax this form to (801) 378-5933.

ONLY □ MasterCard or □ VISA Account Number: ________________________________

Signature ___________________________________________ Exp. Date: ____________

The refund policy is the same as for the AAA. No refunds for cancellations after February 21, 1997.  
All cancellations and additions must be received in writing.
HOTEL INFORMATION

Non-guaranteed reservations will only be held until 12:00 noon on the date of arrival, so it is suggested that you guarantee your reservation. You may make your reservation by completing the HOTEL FAX/MAIL RESERVATION FORM in this newsletter and mailing or faxing it to the hotel. Alternatively, you can call in your reservation to the Hilton reservation system at 1-800-HILTONS or directly to the hotel at (619) 276-4010. Be sure to mention that you are with the ATA to get the special rate.

Registration Information

To register, use the Registration Form in this newsletter. Meeting registration fee includes: name badge (required for admittance to all events), all meals specified in the program and a list of registrants. For those attending the JATA Conference, there is an additional charge of $25 to defray the added expense of duplication, postage and related costs. Papers for the JATA Conference will be mailed in advance to those who register by February 1, 1997. Those who register after February 1 will be able to pick up copies of the papers on the day of the Conference.

Additionally, those whose registration is received by February 1, 1997 will receive a 10 percent discount coupon for dinner at the Cavatappi Restaurant. Anyone whose registration is not received by February 8, 1997 will be charged a late registration fee of $25.00.

Special Airline Fares

Information will be included in the mailed package. AAA is currently negotiating these arrangements for the next year.

Getting Around San Diego

The San Diego International Airport is about 10 minutes from the hotel. The Hilton Beach and Tennis Resort runs a free shuttle service from 8:30 A.M. - 10:00 P.M. When you arrive, call from the hotel phone bank in the baggage claim area and the shuttle should arrive in 25 minutes or less. The return trips to the airport run every 45 minutes and space should be reserved ahead of time. A one-way cab to the Seaport Village or Gaslamp Quarter should run between $12-15. Rental cars can be picked up at the airport or at the hotel (National). Hotel parking is free.

Please address your questions regarding this meeting to Dick Weber at:

Phone: (517) 432-2925 or
Email: 21726RPW@msu.edu

HOTEL RESERVATION FORM

San Diego Hilton Beach and Tennis Resort
American Taxation Association
February 28-March 2, 1997
Fax to (619) 276-7992

Name ____________________________
Address ____________________________
City ____________________________ State ______ Zip ______
Telephone No. ____________________________
Arrival Date ____________________________ Time ____________________________ Departure Date ____________________________
Honors No. ____________________________ Credit Card Gtd. No. ____________________________

$140 Single
$140 Double King/2 Queen Beds

(Tax not included)

First night's deposit or credit card guarantee is required within 10 days after making your reservation. If a room at the requested rate is not available, a room at the nearest possible rate will be provided. All reservations must be received no later than January 27, 1997. Availability cannot be guaranteed after the above date. Take advantage of our convention rates—for a San Diego holiday; rates apply for three days before and three days after.

Children free while occupying the same room as adults.

Check-In Time: 3:00 P.M. Check-Out Time: 12:00 NOON
Allen N. Ford was honored as the recipient of the Ray M. Sommerfeld Outstanding Tax Educator Award during the ATA luncheon held in conjunction with the American Accounting Association's 1996 Annual Meeting in Chicago. The award is sponsored jointly by the American Taxation Association and Ernst & Young. Professor Ford obtained his baccalaureate degree from Centenary College and his doctorate from the University of Arkansas. He has been a visiting professor at the Universities of Texas, Florida, and North Texas, and on sabbatical at Brigham Young University. He has served on the faculties of Washington State University, University of Missouri and has been at the University of Kansas since 1976.

Professor Ford is an accomplished researcher, having published in The Accounting Review, The Journal of Taxation, The Journal of the American Taxation Association and numerous other periodicals. In addition, Professor Ford possesses an outstanding service record, including his work with the American Taxation Association and the American Accounting Association. He has been named an Arthur Andersen Faculty Fellow, spoken at numerous conferences and served as a Continuing Professional Education Instructor for several professional associations.

Although Professor Ford has an enviable record in research and service, his real forte is teaching. He was selected as the first Larry Horner/KPMG Peat Marwick Distinguished Teaching Professor. He has also been chosen for many other teaching awards including the Byron T. Shutz Award for Distinguished Teaching in Economics and Business at the University of Kansas, the Henry Bubb Award for Distinguished Teaching in Business, the Beta Gamma Sigma Outstanding Educator Award, the Bernard Fink Award for Outstanding Classroom Teaching, and the Burlington Northern Foundation Faculty Achievement Award.

One of the nominators stated that, "He had met a number of Professor Ford's former students through continuing education programs and, to a person, they all respect him and consider him to be one of the finest teachers they have ever encountered." Another nominator stated, "For several years I have been in a position to evaluate Allen and I am still amazed by the many superlatives students and alumni use in describing Allen Ford's teaching." He states, "These extremely positive comments are usually mixed with statements, stating Allen's courses are some of the most difficult the students have ever experienced. It is clear that Allen demands much, but gives back to the students even more." I would like to quote from a 1987 letter from former Dean John Tuttlefson: "Ford is vigorous and demanding. He expects his students to mirror his thoroughness and leads them to the highest level of performance possible. His students soon come to realize that studying under his direction is a very special opportunity, demanding though it may be. He has had a very substantial impact on his students through formal instruction as well as personal mentor, and unusually large numbers of University of Kansas accounting majors enter the field of taxation and enjoy remarkable success. Most attribute their success to Allen Ford's influence."

Professor Ford is so dedicated to tax education that for the past seven years he has voluntarily taught course overloads. Several summers he has volunteered to teach graduate tax courses without pay. He agrees to do these kind of things because he is incapable of rejecting students who need the courses. His commitment to students is unparalleled and renders him justly deserving of the Ray M. Sommerfeld Outstanding Tax Educator Award.

At the ATA luncheon, Arthur Gordon from Ernst & Young presented Allen with a glass sculpture commemorating the Ray M. Sommerfeld Award. In addition to providing the sculpture, the Ernst & Young Foundation has also provided a $5,000 scholarship which Allen dedicated to the University of Kansas.
Al Mitchell was selected as the third recipient of the ATA Outstanding Service Award. In presenting the award at the 1996 ATA luncheon, Ed Milam, Chairman of the 1996 Awards Committee noted that Professor Mitchell served two separate terms on the Board of Directors of the ATA and was the organization's President when the first issue of JATA was published.

Professor Mitchell was one of the first academics active in the Tax Division of the AICPA. In addition, he was one of the leaders of a small group that created what is now known as the AICPA National Tax Education Program. He was also involved in the establishment of the Wolkson and Scholes Stanford Summer Tax Conference, the Tax Research Conference at the University of Oklahoma, and the database at the University of Michigan. He has been active with the AACSB where he has served on the Visitation and Accreditation Committees and was one of the sixteen members involved in writing an entirely new set of accreditation standards.

He received his undergraduate degree from the University of Colorado and his doctorate from the University of Missouri. He has served on the faculties of the University of Missouri, the University of Iowa, West Texas State University (as Dean) and most recently at James Madison University where he is currently Professor Emeritus. However, Professor Mitchell is probably best known for his time with Ernst & Young where he served as the National Director of Tax Education for ten years and as the Director of the Tax Research Grant Program, a position he still holds.

Professor Mitchell has served as an important link between academics and the profession. He has been a great friend of the ATA and all tax faculty and is truly a most deserving recipient of the ATA Outstanding Service Award. He was honored at the ATA luncheon held in conjunction with the American Accounting Association's Annual Meeting held in Chicago in August 1996.

---

1996 ATA/PRICE WATERHOUSE
DOCTORAL DISSERTATION AWARD

From left to right: Susan Anderson, Deen Kemsley and Stan Smith.

Dr. Deen Kemsley is the recipient of the 1996 ATA/Price Waterhouse Doctoral Dissertation Award. Ron Kovatis of Price Waterhouse presented a plaque and $85,000 to Professor Kemsley at the ATA luncheon in Chicago last August. Deen is currently a faculty member at Columbia University. Deen received his Ph.D. from the University of North Carolina at Chapel Hill. His award-winning dissertation "The Effect of Taxes on the Choice Between Exports and Foreign Production," was chaired by Dr. Julie Collins. The ATA congratulates Deen on his achievement.

THE 1996/1997 Awards Committee is soliciting nominees for the
ATA OUTSTANDING SERVICE AWARD

Please submit appropriate support and documentation for your nominee(s) to the Chair of the ATA Awards Committee:

Professor Susan Nordhauser
Division of Accounting and Information Systems
University of Texas at San Antonio
San Antonio, TX 78249

Nomination Deadline:
January 15, 1997

ANNUAL MEETING
LUNCHEON SPEAKER

This year's annual meeting luncheon speaker was Joseph M. Mikrut, Associate Deputy Chief of Staff of the Joint Committee on Taxation, where he is presently coordinating the analysis of proposals to replace the current federal income tax system.
MINUTES OF THE ATA BOARD OF TRUSTEES MEETING
Annual Meeting August 14, 1996

Officers and Board of Trustees Members Present: Frances Ayres, Shirley Dennis-Escoffier, Anna Fowler, Jeff Gramlich, Phil Harpelink, 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.

1. President Debra Hill announces 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 expected election at tomorrow's business meeting.

2. Jeff 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.

3. Debra Hill distributed and reviewed the current financial statements for the ATA. Debra said that the ATA is in a good financial position, but noted that the viability of the ATA Midyear 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. Silvia suggested that we first contact KPMG about this since this firm has underwritten the first two midyear meetings.

4. 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 all of its four AAA allocated sessions 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.

John Robinson endorsed the idea of having a Vice Chair of the Committee who will be Chair in the following year. John suggested, and Debra 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. Debra asked that one copy of the report be given to the incoming Chairman of the Annual Meeting Committee, and that the Secretary archive the three most 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. Ed suggested, and others agreed, that the listing should refer to the affiliation at the time the individual served as president. John Robinson suggested that the entire list be reviewed for accuracy and completeness.

5. Shirley Dennis-Escoffier presented the final report of the 1996 Midyear Meeting Program Committee. Debra Hill congratulated Shirley on a very successful midyear meeting and on the preparation of an impressive color report describing the meeting. Shirley reported that the San Francisco Bay area has tentatively been chosen for the site of the 1999 Midyear Meeting. There was some discussion that the San Diego meeting should be evaluated to determine whether the West Coast location affects attendance.

6. Sandra 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. Terry 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.

Terry Shevlin announced that the 1996 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."

Terry Shevlin asked that the Trustees join him in thanking Sandra Kramer for making the editorship transition a smooth one.

(Continued on page 11)
7. Dick Weber, incoming Vice President, distributed the planned program for the 1997 Midyear Meeting. Dick 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.

Dick Weber also asked that the Committee of Former Vice Presidents, which decides on the ultimate location of midyear 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.

8. Jerry Stern reported for the Computer Resources Committee, noting that the primary accomplishment has been to improve and expand the ATA Home Page; Jerry thanked Tom Omer for his continuing efforts related to the ATA Home Page.

Jerry 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.

Debra Hill asked Tom Omer if the ATA should be funding the home page. Tom responded that, so far, no funding was necessary other than that which he has been receiving from his home university. Silvia 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 email message to him at: tomer@uiuc.edu.

Jerry 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 also for ATA stationary, journals, etc. After some discussion, it was moved, seconded and voted affirmatively that the blue and black logo present as "#1" by Jerry'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.

9. 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 Debra Hill earlier this year, chaired by Greg Barnes. 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 the Treasury, the 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).

Ed Outslay pointed out the importance and respect that ATA policy subcommittees receive because they are perceived to be independent of client pressures. Tom 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.

Tom Omer said that he has frequently been contacted by officials of foreign governments who desire our expertise. Ken Orbach asked that these contacts be forwarded to the Chairman of the Tax Policy Oversight Committee via email.

10. Jeff 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 Sandra Kramer and Terry Shavelin.
   b. The Publications Committee solicited applications for the position of ATA Newsletter Editor. Brian 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.

Tom 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. Tom 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.

Silvia Madeo suggested that a current copy of the by-laws be put up on the home page. Jeff Gramlich is to obtain a current copy of the by-laws and forward them to Tom Omer.

Ed Outslay expressed concern that the changes of the components of the Publications Committee that are reflected in the 

(Continued on page 12)