1996 ATA TAX MANUSCRIPT AWARD

Dr. David G. Harris is the recipient of the 1995-1996 ATA Manuscript Award. Professor Robert Ricketts of Texas Tech University presented a plaque to Professor Harris at the ATA luncheon in Chicago in August. David is currently an assistant professor at Penn State University. His award winning paper, "The Impact of U.S. Tax Law Revision on Multinational Corporations' Capital Location and Income-Shifting Decisions," was published in the Journal of Accounting Research in 1993. The paper was drawn from David’s dissertation, completed in 1993 at the University of Michigan. The ATA congratulates David on his achievement.

ATA/PRICE WATERHOUSE DISSERTATION AWARD

The American Taxation Association/Price Waterhouse Dissertation Award Committee is soliciting nominations for the ATA/Price Waterhouse Outstanding Dissertation Award. Candidates for the award must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Summary chapters of dissertations are not encouraged. Candidates must also submit a letter from the chairperson of their dissertation committee stating that the candidate has met all of the requirements for the submission. These materials must be submitted by February 28, 1997. The award winner will be honored at the annual ATA luncheon in August 1997. 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, 1996 through December 31, 1996 and be a member of the ATA. Please send nominations to:

Professor Sanjay Gupta
School of Accountancy
College of Business
Arizona State University
P.O. Box 873606
Tempe, AZ 85287-3606
Phone: (602) 965-6618
Fax: (602) 965-6392
Email: sanjay.gupta@asu.edu

NOMINATIONS FOR 1997-1998

The ATA Nominations Committee is seeking nominations for officers to serve for the 1997-98 fiscal year. We are very interested in your input. The following positions must be filled:

President-Elect
Vice President-Elect
3 Trustees
2 Publications Committee Members

Please send, fax or email your nominations by February 10 to:
Silvia A. Madoe
School of Business Administration
University of Missouri-St. Louis
8001 Natural Bridge Road
St. Louis, MO 63121-4499
Fax: (314) 516-6420
Email: smadoe@umsystem.edu

Minutes of the ATA Board of Trustees Meeting,
August 14, 1996

revised version of the Handbook do not appear in the minutes of the February meeting. Anna Fowler noted that several of these changes also involve changes to the by-laws.

Jeff Gramlich was asked to review the by-laws with respect to these changes and propose appropriate by-law changes at the midyear meeting.

11. Anna Fowler reported the results of the deliberations of the Nominations Committee.

12. Phil Harmelink reported for the 150-hour Committee. He reported concern that a school that offers a master's in accounting that is the equivalent of an M.S. in Tax (all the credits are tax courses) is in violation of the AACSB standards. Under the AACSB accreditation rules, this violates the accreditation standard that requires them to have no more than 21 hours in accounting/tax subjects. It was suggested that Phil contact Caroline Strobel who is on the AACSB Committee with his concerns.

13. Ed Outslay:
a. Asked Jeff Gramlich, as Secretary, to update the Officer's Handbook.
b. Asked what happened to the Ed Schnee committee report regarding tax scholarships to be funded by Ernst & Young. Silvia Madoe thought that the idea had been "put on hold" because it was thought that it was not a good time to approach Ernst & Young; maybe another approach of Ernst & Young would be appropriate soon.
c. Is still looking for volunteers for the Regional Committee and the Membership Committee.
d. Presented his proposed budget for the 1996-97 fiscal year.

Debra Hill completed the meeting by thanking the Trustees for their time.
AMERICAN TAXATION ASSOCIATION
1996-97 COMMITTEES

ATA/AA Teaching Innovations
Awards Committee
Jan Meade (chair), University of
Houston
Bill Duncan, Arizona State University
West
Suzanne Luttmann, Santa Clara
University
Melanie Mogg, College of St.
Scholastica (Duluth, MN)
Edward Schnee, University of Alabama
Joey Styrone, Augusta College
Deborah Thomas, University of
Arkansas

Charge:
1. Solicit applications from ATA
members by placing a notice in the
Fall 1996 ATA Newsletter.
2. Select the winner(s) and notify
the ATA President and the Dean
and Department Chair at the winner's
institution.
3. Arrange for a panel discussion or
workshop at the AAA Annual Meet-
ing or the ATA Midyear Meeting at
which the award winner(s) will
present their innovations.
4. Investigate publication of ab-
stracts of the award-winning innovation(s) in JATA.
5. Arrange for printing of award-
winning materials for distribution
to the ATA's members.
6. Arrange for the plaques, award
checks, and presentations by an
Arthur Andersen representative or
a committee member at the 1997
ATA Annual Program luncheon.

ATA/PW Doctoral Dissertation
Award Committee
Sanjay Gupta (chair), Arizona State
University
Caroline Craig, Illinois State University
Peter Frischmann, University of Wisconsin
Greg Geisler, Georgia State University
David Hulse, University of Kentucky
Ed Maydew, University of Chicago
James Young, George Mason University

Charge:
1. Review solicitation and selection
guidelines (formalized in 1992-93
in conjunction with the Awards
Committee).
2. Solicit applications from ATA
members by placing a notice in the
Fall 1996 ATA Newsletter.
3. Select the winner and notify the
ATA President and the Dean and
Department Chair at the winner's
institution.
4. Arrange for the plaque, award
check, and presentation by a Price
Waterhouse representative or
committee member at the 1997
ATA Annual Program luncheon.

ATA Tax Manuscript Award
Committee
Robert Halperin (chair), Fordham
University
T. J. Atwood, University of Missouri
Peggy Hite, Indiana University
Beth Kern, Indiana University South
Bend
Diane Riordan, James Madison
University
Mark Solomon, Walsh College
Ron Worsham, Brigham Young
University

Charge:
1. Review solicitation and selection
guidelines (formalized in 1992-93
in conjunction with the Awards
Committee).
2. Solicit nominations of published research from ATA members by
placing a notice in the Fall 1996
ATA Newsletter (at least one
author must be an ATA member).
3. Select the winner(s) and notify
the ATA President and the Dean
and Department Chair at the winner's institution.
4. Arrange for the plaque(s) and
presentation by the committee chair at the 1997 ATA Annual Program
luncheon.

Accreditation and Curriculum
Issues Committee
Cherie O'Neil (chair), University of
South Florida
Faye Bradwick, Indiana University of
Pennsylvania
Otto Chang, California State Univer-
sity, San Bernardino
Jack Fay, Stetson University
Phil Harmeling, University of New
Orleans
Ira Greenberg, University of Detroit
Mercy
Marsha Puro, Southern Illinois Univer-
sity at Edwardsville
Judy Sage, University of Illinois at
Chicago

Kathy Sinning, Western Michigan
University
John Streifeler, University of Nevada,
Reno

Charge:
1. Develop a database on disk of tax
course syllabi.
2. Organize and coordinate a syllabi
exchange at the 1997 Midyear
Meeting.
3. Work with the AICPA Tax Edu-
cation Subcommittee on course
content recommendations.
4. Work with the Midyear Meeting
Planning Committee to ensure
that at least one session related to
curriculum issues is offered at the
1997 Meeting.

Annual Meeting Program
Committee
Martha Wartick (chair), University of
Missouri-St. Louis
Susan Anderson (vice chair), University
of North Carolina at Greensboro
C. Bryan Cloyd, University of Texas
at Austin
D. Larry Crumpley, Texas A&M
University
Carol Fischer, St. Bonaventure Univer-
sity
Joey Hagan, East Carolina University
Shelly Foyd, Washington University
Ananth Seetharaman, St. Louis
University
Brian Spilker, Brigham Young University
Judy Swingen, Gulf Coast University
[Flt. Meyers, FL]
Tim Rupert, Northeastern University
Cyndi Vines, University of Arizona

Charge:
1. Coordinate the committee's ef-
forts with the AAA Annual Pro-
gram Committee and investigate
the possibility of joint sessions
with other AAA sections and with
other national tax organizations.
2. Review solicitation and selection
guidelines for papers to be pre-
 sented, panel discussions, ses-
 sion chairpersons and the lun-
cheon speaker.
3. Solicit papers, speakers, moder-
ators and discussants for the 1997
Annual Program.

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American Taxation Association  
1996–97 Committees  
(Continued from page 13)

4. Select papers, speakers, moderators, and discussants for the 1997 Annual Program.
5. Arrange all program details, including time and room assignments, video and audio equipment, luncheon menu, speaker's gift or honorarium and display of ATA publications and membership material. Coordinate these activities with the ATA Membership Committee and the various ATA awards committees.

Awards Committee
Susan Nordhauser (chair), University of Texas at San Antonio (1997)
Sally Jones, University of Virginia (1999)
Jack Kramer, University of Florida (1999)
James Parker, University of Missouri–Columbia (1997)
Boyd Randall, Brigham Young University (1998)
James Hasselbach, Florida State University (1998)

Charge:
1. Solicit nominations from the membership for the Ray M. Sommerfeld Outstanding Educator Award and the ATA Outstanding Service Award by placing a notice in the Fall 1996 ATA Newsletter.
2. Select the award recipients, if any, and notify the ATA President.
3. Arrange for the awards and presentation of the awards by the committee chair at the 1997 ATA Annual Program luncheon.

Complexity Reduction Subcommittee
Don Samelson (chair), Moorhead State University
Michael Brown, Abilene Christian University
Frank Condie, Utah State University
Dennis Lassila, Texas A&M University
Philip Malvihill, National University at San Diego
Tony Wilson, Delta State University

Charge:
1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year (e.g., “check-the-box” entity classification).
2. Decide whether to pursue ongoing projects from the prior year on corporate E&P, independent contractors, and the earned income credit or begin a new project on a different area.
3. Consider submitting the committee response to an appropriate journal or other publication.
4. Encourage technical or policy research in your area.

Computer Resources Committee
Jerry Stern (chair), Indiana University
Ken Andersen, University of Tennessee (ad hoc member)
Leonard Goodman, Rutgers University
Zite Hutton, Western Washington University
Tom Omer, University of Illinois at Chicago
Ron Tidd, Syracuse University
Jan Trewin, Drexel University
Len Weld, University of Texas at Tyler
Will Yancey, Texas Christian University (liaison with Midyear Meeting Committee)

Charge:
1. Assist the ATA Page Master in the maintenance and expansion of the ATA Home Page.
2. Develop a recommendation to the Board of Trustees by the midyear meeting as to how the home page should be monitored and how policy decisions should be made (i.e., develop a home page approval policy).
3. Help ATA members to compete successfully for NCAIR grants. Publicize information on funded grant proposals in the ATA Newsletter.
4. Publicize innovative uses of the computer and the Internet for classroom use through articles in the ATA Newsletter.
5. Assist JATA software editor in obtaining software reviews.
6. Work with the Midyear Meeting Committee on technical sessions involving computer applications.

Concerns of New Tax Faculty Committee
Anne Christensen (chair), Portland State University

Hughlene Burton, San Jose State University
Andy Cuccia, University of Illinois at Urbana–Champaign
Allen Ford, University of Kansas
Kim Key, University of North Carolina at Wilmington
Karen Lanese, University of Tennessee at Chattanooga
Sarah Nutter, George Mason University
Tom Porcaro, Miami University (Ohio)
Toby Stock, University of Colorado at Boulder (liaison with Midyear Meeting Committee)

Charge
1. Develop a session for new and first-time faculty at the midyear meeting in conjunction with the Membership Committee.
2. Prepare a recommendation as to whether to develop an ATA directory that can be accessed on the ATA Home Page.
3. Identify new members to the ATA and encourage them to attend the midyear meeting by way of a personal letter.
4. Investigate whether a Working Paper listing can be developed for the ATA Home Page.
5. Welcome and introduce new faculty attending the midyear meeting at the opening luncheon.
6. Work with the Membership Committee to identify new tax faculty listed in the Hasselback directory who do not belong to the ATA and send them a personal letter inviting them to join (include membership forms).
7. Work with the Teaching Resources Committee to encourage new faculty to more fully use the Teaching Consultants Program.
8. Send letters to doctoral students and encourage them to attend the midyear meeting and join the ATA.
9. Work with the President's Strategic Planning Committee to develop a survey of new and established faculty to identify how the ATA can best meet their needs.

Corporate Tax Policy Subcommittee
Richard Leaman (chair), University of Denver
Douglas Barney, Indiana University Southeast

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American Taxation Association
1996–97 Committees
(Continued from page 14)
John Barrack, University of Georgia
Bill Raabe, University of Alabama at Birmingham
Robert Rosen, Ernst & Young

Charge:
1. Develop at least one response to proposed legislation or regulations to be submitted to the appropriate body during the year (e.g., section 355 ruling requests).
2. Consider submitting the committee response to an appropriate journal or other publication.
3. Encourage technical or policy research in your area.

Graduate Tax Education Committee
Caroline Strobel (chair), University of South Carolina
Tonya Flesher, University of Mississippi
Fred Jacobs, University of Minnesota
Allan Karnes, Southern Illinois University at Carbondale
Robert Oliva, Florida International University
Robert Walsh, Webber College
Michene Wingate, University of Colorado at Denver
Haroldene Wunder, California State University, Sacramento
Scott Yetman, Drake University

Charge:
1. Follow-up funding request for graduate tax scholarships (see Schnee committee report). If funding is approved, determine mechanism for soliciting scholarship requests and awards.
2. Work with Carol Schafer at the AICPA Tax Division to determine what synergies can be developed between the Tax Division's Tax Education Subcommittee and the ATA.
3. Consider developing a database of graduate tax syllabi (corporate, estate and gift, international, research, flow-through entities) that can be put on a disk and distributed to interested ATA members.

JATA Conference Committee
Terry Shevlin (chair), University of Washington
David Harris, Penn State University
Rae Newberry, University of Arizona
Edmund Otslai, Michigan State University
Richard Sansing, Yale University
William Terando, University of Notre Dame

Charge:
1. Solicit and select the papers for the 1997 JATA Conference.
2. Select discussants for the selected papers.

Membership Committee
Bobbie Markindale (chair), Dallas Baptist University
Barry Greenwald, Missouri Western State College
David Jaeger, University of North Florida

Charge:
1. Identify target groups with potential ATA members and provide materials about membership to such groups. Groups to consider include:
a. Graduate students with an interest in taxation;
b. Individuals teaching tax courses (including CPE courses and those at two-year colleges);
c. Members of other tax organizations (e.g., National Tax Association);
d. CPA practitioners specializing in taxation or in recruitment.
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American Taxation Association
1996-97 Committees
(Continued from page 15)

2. Ensure that membership information is available for display and distribution at the AAA Annual Meeting and regional meetings. Coordinate this activity with the AAA Annual Program Committee and the Committee on AAA Regional Programs.

3. Work with the Concerns of New Faculty Committee to develop a session at the ATA Midyear Meeting targeted to new and prospective members of the ATA.

4. Alert accounting department chairs that the ATA has a Web Page site for posting tax faculty positions and encourage them to send such information to the ATA Page Master.

Midyear Meeting Program Committee
Richard Weber (chair), Michigan State University
Art Cassill, University of North Carolina at Greensboro
Grover Cleveland, Metropolitan State University
David Davidson, California State University, Long Beach
Shirley Dennis-Escobet, University of Miami
Cherie O'Neill, University of South Florida
Caroline Strobel, University of South Carolina
John Willgus, Oklahoma State University
Gerry Wittenbach, San Diego State University
Will Yancy, Texas Christian University

Charge:
1. Plan the 1997 Midyear Meeting, including session topics, speakers, rooms, meals, and breaks.
2. Arrange for a luncheon speaker and an appropriate gift or honorarium.
3. Handle registration and all onsite activities.
4. Promote the meeting at the 1996 Annual Meeting by providing a handout about the meeting.
5. Secure evaluations of meeting components (program, speakers, food, hotel, etc.) from attendees at the midyear meeting. Forward summary data to the ATA President and the two past Presidents for site selection of the 1999 Midyear Meeting. Forward summary data to the President-Elect and Vice President-Elect for planning the 1998 Midyear Meeting.
6. Assist the President-Elect and Vice President-Elect in preliminary planning for the 1998 Midyear Meeting.

Nominations Committee
Silvia Madero (chair), University of Missouri-St. Louis
Debra Hill, University of Texas at Arlington
Richard Boley, University of North Texas
C. Bryanloyd, University of Texas at Austin
Charles Swenson, University of Southern California

Charge:
1. Review the procedures of prior nominating committees.
2. Solicit nominations from the membership by placing a notice in the Fall 1996 ATA Newsletter and from the Board of Trustees for a slate of officers for 1997-98. The slate for 1997-98 includes the following positions:
   a. President-Elect
   b. Vice President-Elect
   c. Secretary (only if the current Secretary declines to stay on for a second year)
   d. Treasurer (only if the current Treasurer declines to stay on for a second year)
   e. Three Trustees
   f. Two members of the Publications Committee
3. Contact prior years' committee chairs to obtain names (nominations) of persons who would make effective officers and trustees.
4. Select the candidates for nomination by April 1, 1997 and notify the 1996-97 President-Elect of their names.
5. Present the slate to the Board of Trustees at the August 1997 meeting and to the ATA membership at the 1997 ATA Annual Program business meeting.

Penalty Administration Subcommittee
Greg Carnes (chair), Northern Illinois University
Andy Cuccia, University of Illinois at Urbana-Champaign

Steve Dilley, Michigan State University
Sharon Lassar, Florida Atlantic University
Gene Seago, Virginia Polytechnic Institute and State University
Janet Trewint, Drexel University

Charge:
1. Provide feedback and any services to the IRS Office of Penalty Administration.
2. Communicate with the ATA Relations and the IRS Committee to determine if there are projects of mutual interest that can be coordinated between the two committees.

Publications Committee
Doug Shackelford (director), University of North Carolina at Chapel Hill
Susan Anderson, University of North Carolina at Greensboro (1997)
Brian Greenstein, Seton Hall University (ex officio)
Sanjay Gupta (director-elect), Arizona State University
John Robinson, University of Texas at Austin (1998)
Terry Shevlin, University of Washington (ex officio)
Robert Trezevant, University of Southern California (1998)
Patrick Wilkie, George Mason University (1997)

Charge:
1. Study and report to the President and the Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any recommended changes to the Publications Committee Handbook.
3. Make a recommendation regarding oversight of the ATA Home Page and whether the ATA Page Master and the chair of the Computer Resources Committee should be an ex officio member of the Publications Committee. (The recommendation should be made in consultation with the Computer Resources Committee to the Board of Trustees at the 1997 Midyear Meeting.)

Regional Programs Committee
Julia Brazelton (chair), College of William and Mary

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American Taxation Association
1996-97 Committees
(Continued from page 16)

Ellen Cook (vice chair), Southwest
Louisiana University (Southwest)
Rick Crosser, Weber State University
(Western)
Harold Goedde, Woomer & Nistendirk,
CPAs (Mid-Atlantic)
Susan Kattelus, Eastern Michigan
University (Midwest)
Bruce Lubich (Northeast)
Kevin McFarlane (Southeast)
Peter Salzarulo, Miami University
(Ohio)
Harold (Deenie) Wunder, Cali-
ifornia State University, Sacramento
(Western)

Charge:
1. Establish contact with the AAA
Regional Vice President and re-
gional program chairs to ensure
that the ATA is represented on all
regional programs.
2. Assist the Regional Vice President
and program chairs in organiz-
ing sessions on tax research and
tax education issues.
3. Attend regional program plan-
ing meetings.
4. Coordinate with any organizations
sponsoring pre- and post-
meeting seminars at the regional
meetings.
5. Assist the Membership Commit-
te in distributing materials
about the ATA at the regional
meetings.
6. Introduce tax practitioners to the
ATA by involving them in planning
and presenting some sessions.
7. Publish information about the tax
portion of the regional meetings in
the Spring ATA Newsletter.

Relations with the IRS
Treasury Committee
Roby Sawyers (chair), North Carolina
State University
Ron Allen, Georgetown University
A. J. Cataldo, Virginia Polytechnic In-
stitute and State University
Larry Garrison, University of Mis-
souri-Kansas City
Lil Mills, University of Arizona
Ken Orbach, Florida Atlantic University
Jack Robison, California Polytechnic
State University (St. Luis Obispo)

Charge:
1. Identify IRS, Treasury, and Congres-
sional officials who would be inter-
ested in ATA members' research.
2. Determine an appropriate
method for communicating ATA
members' research to interested
officials.
3. Contact IRS and Treasury offi-
cials to identify research topics
that would be beneficial for ATA
members to pursue.
4. Make the ATA members aware of
any IRS-sponsored research con-
ferences that ATA members could
attend.
5. Determine the future of APA agree-
ments with the Treasury/IRS and
publicize to the membership.
6. Continue to work with Bob Rosen
to secure an ATA "slot" on the
Commissioner's Advisory Group
or nominate an ATA member for
an at-large position.
7. Communicate with the ATA Pen-
alties Administration Subcom-
mittee to determine if there are
projects of mutual interest that
can be coordinated between the
two committees.
8. Determine how the ATA can as-
sist the IRS in its curriculum de-
development at "IRS University" (com-
unicate with Doug Izard, Director).

Research Resources and
Methodologies Committee
Mike Roberts (chair), University of
Alabama
Amy Dunbar, University of Iowa
Charles Enis, Pennsylvania State
University
Ken Klaussen, University of Waterloo
Alan Macnaughton, University of
Waterloo
Gary McGill, University of Florida
Roxanne Spinelle, Virginia Common-
wealth University
Peter Westort, University of Massa-
chusetts Boston

Charge:
1. Plan and administer a research
session at the 1997 ATA Midyear
Meeting (coordinate with the
chair).
2. Solicit and select the two new fac-
ulty papers to be presented at the
1997 ATA Midyear Meeting (put
a notice in the Fall 1997 ATA
Newsletter).
3. Develop a proposal for a half-day
research program for the AAA's
1997 Annual Meeting. Develop,
administer, and present such
program.
4. Report the committee's activities
in the ATA Newsletter.
5. Determine if there is a future
topic for an ATA monograph; if
so, formulate a proposal to the
Board of Trustees.

Tax Accounting Policy
Subcommittee
Gene Seago (chair), Virginia Polytech-
nic Institute and State University
Ken Abramowicz, University of Alaska
Fairbanks
Debra Callihan, Virginia Polytechnic
Institute and State University
Dennis Gaffney, University of Toledo
Don Samelson, Moorhead State
University

Charge:
1. Develop at least one response to
proposed legislation or regula-
tions to be submitted to the ap-
propriate body during the year.
2. Consider submitting the com-
mittee response to an appropriate
journal or other publication.
3. Encourage technical or policy re-
search in your area.

Tax Policy Research Oversight
Committee
Ken Orbach (chair), Florida Atlantic
University
Stu Karlnsky, San Jose State University
James E. Wheeler, University of
Michigan

Charge:
1. Monitor legislative and regulatory
activity for the purposes of iden-
tifying topics for consideration by
the tax policy subcommittees.
2. Recommend items for consider-
ation to the subcommittees and
advise the ATA President of the
recommended items.
3. Review and approve the state-
ments and pronouncements of
the policy subcommittees under
the normal review policy but,
when necessary, implement the
expedited review and approval
process.

Teaching Resources
Committee
Susan Weithrich (chair), Seattle
University
Steve Colburn, University of Maine
(Continued on page 19)
1996 BUSINESS MEETING OF THE AMERICAN TAXATION ASSOCIATION
Chicago, August 15, 1996

President Debra Hill called the meeting to order at 10:15 a.m.
Incoming Secretary Jeff Gramlich asked for and received a motion that the minutes of the last business
meeting be accepted. A motion was received and seconded, followed by a
voice vote in favor of adopting the minutes from the February business meeting.

In place of absent Treasurer Betty Jackson, Hill presented the membership with current financial statements.
Outgoing JATA Editor Sandra Kramer gave her final report for the year ended June 1, 1996. Kramer noted that the first JATA Supplement was delivered during the past year, and that papers from the February 1996 conference are in printing and should be received by the membership before the February 1997 mid-year business meeting. During the year ended May 31, 1996, 53 new manuscripts and 18 revisions were received; she noted that the pace of submissions to JATA is up slightly over the previous year. The acceptance rate for papers in the past year was 24 percent of those received. Sandra thanked the members of her editorial board and all of the ad hoc reviewers who have served during her tenure.

Terry Shevlin took over as Editor of JATA on June 1, 1996. Terry announced that the 1998 JATA Conference in Atlanta would be called “Multi-jurisdictional Taxation,” to include both international tax and state and local taxes. He repeated his call for tax policy papers for the 1997 JATA Conference.

John Robinson, Chair of the Annual Meeting Program Committee, reported that there had been several good papers submitted for presentation at the Annual Meeting. As a result, his committee had decided to forgo a panel discussion and have four instead of three sets of paper presentations.

Dan Hollingsworth, Chair of the Teaching Innovations Award Committee, reported that no award winner was selected for 1996 due to the lack of qualified submissions: only one had been received in the past year. President Hill responded that the Trustees had made several suggestions for improving the award, including making it an “Excellence in Teaching” award, instead of an “Innovation” award. Dan expressed his appreciation of Arthur Andersen, and especially Howard Engle, for their continuing support of this award. Hill said that suggestions from the Trustees on increasing the number of submissions would be forwarded to Jan Meade, incoming Chair of the Committee.

Jerry Stern, Co-Chair of the Computer Resources Committee (along with Jack Kramer), thanked Tom Omer for establishing, maintaining, and improving the ATA Home Page. Stern also reported that the report of the current survey of computer usage is available on the ATA Home Page. Stern noted that RIA was used almost twice as heavily as Lexis by schools without graduate tax programs. Committee members gave presentations on uses of technology in taxation at the AICPA Graduate Tax Symposium as well as at the ATA Midyear Meeting. For 1997, the focus will be using the Internet and other electronic media in tax courses.

Cherie O’Neill, Chair of the Curriculum Issues Committee, called for faculty to submit syllabi to her for the introductory tax course for both graduate and undergraduate students. When completed, O’Neill said that the syllabi would be available for downloading from the Internet. At the San Diego meeting in February 1997, the committee would like to see a gathering where teachers can exchange ideas for tax courses.

Mark Higgins reported as Chair of the Membership Committee. He said that over 100 applications for membership to the ATA have been received via the ATA Home Page. During the year, the committee redesigned the membership brochure.

Shirley Dennis-Escoffier, Chair of the Midyear Meeting Committee, reported the results of the midyear meeting. She noted that attendees were very satisfied with a variety of aspects of the New Orleans meeting. Shirley announced that the San Francisco Bay Area has been selected the as the 1999 Midyear Meeting site.

Jeff Gramlich, Chair of the Publications Committee, reported that the committee had suggested to the Trustees that the JATA Editor offer a free one-year transferable subscription to referees who provide on-time reviews. Two purposes were cited: to encourage timely reviews, and to broaden the readership of JATA. The committee’s recommendation has been adopted by the Board of Trustees and has recently been implemented. Jeff also reported that applications for the editor of the ATA Newsletter had been solicited, obtained, and reviewed. The Publications Committee selected Brian Greenstein, who has accepted his duties as incoming editor of the ATA Newsletter beginning with the Fall 1996 issue.

Anne Christenson, speaking on behalf of the Regional Programs Committee, credited the Chairs of the individual regional programs for a successful year of programs in which a total of 80 papers had been submitted.

In place of Bob Rosen, Chair of the Committee on Relations with the IRS and Treasury, Hill announced that the committee worked to establish a new tax policy subcommittee, the Penalty Administration Committee. Debra said that Ken Orbach had been nominated as a possible member of the IRS Commissioners Advisory Group.

Fran Ayres, Chair of the Research Resources and Methodologies Committee, thanked Adrian Slaymaker and Alan MacNaughton for their exceptional contributions during the past year. Fran said that the committee’s major activity was the panel discussion at the midyear meeting. An informal transcript of the discussion is available on the ATA Home Page. Fran noted that the continuing education session at the annual meeting had been replaced by workshops at the midyear meeting.

Ken Orbach, Chair of the Tax Policy Research Oversight Committee, explained that the Oversight Committee monitors legislative and regulatory activity, and recommends various topics for the subcommittees to explore. Orbach introduced the Chairs of the tax policy subcommittees.

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1996 ATA Business Meeting
(Continued from page 18)

- Don Samelson, Chair of the Complexity-Reduction Subcommittee, reported that the committee recently finalized a study on simplification for the self-employed. The results of that study will be published in a 1997 JATA article. The committee is beginning research projects on employee/independent contractor classification and simplification of corporate earnings and profits.

- Stu Karlinsky, Chair of the Corporate Tax Policy Subcommittee, stated that comments on the Corporate AMT had been submitted to policy-makers and published in Tax Notes.

- John Beehler, Chair of the Family Tax Policy Subcommittee, noted that the committee had focused on two major projects. The first was looking into personal financial planning software packages. The committee found that many were available at a 50 percent discount to academics. The second project involved proposals related to the estate gift area. One proposal concerned the significant reduction in the value of closely-held businesses in the estate.

- David Harris, Chair of the International Tax Policy Subcommittee, reported that the committee solicited feedback on the Internet, but the response was very limited.

- Greg Carnes, Chair of the Penalty Administration Subcommittee, said that the purpose of this new committee is to give the ATA more visibility with the IRS. One possibility is that the committee could help the IRS research issues such as whether changes in tax laws improve compliance or not.

- Gene Scaglione, Chair of the Tax Accounting Policy Subcommittee, pointed out in their report to the IRS some conflicts in tax laws that should be resolved. They commented on IRS rulings that didn't help to clear up tax rules. The committee suggested some bright-line rules regarding the amortization of intangibles under Section 197.

- Jim Hamill, Chair of the Flow-Through Entities Tax Policy Subcommittee, was not present, so Ken Orbach read from that committee's report. The committee submitted comments to the Treasury Department on proposed regulation Section 1.731-2, dealing with a GAAP provision treating certain marketable securities as money for purposes of a partnership distribution of provisions.

Jack Robison, Chair of the Teaching Resources Committee, stated that the main result of the committee this year was updating a list of teaching consultants available to the various tax classes. He noted that 40 percent of the teaching consultants listed had never been contacted. A teaching session is planned for the February 1997 Midyear Meeting.

Doug Shackelford, Chair of the New Faculty Concerns Committee, reported that assistant professors are generally enthusiastic about the ATA's concern for new tax faculty. Doug said that new faculty are particularly happy about the teaching and research content of the midyear meeting.

Anna Fowler, Chair of the Nominations Committee, thanked the members of her committee for their work. The Committee sent letters requesting nominations, and an announcement was published in the newsletter. The committee reviewed service records and met in New Orleans. It was moved and seconded that the slate be accepted. There being no nominations from members, the slate was unanimously elected. Debra Hill will chair this committee in the upcoming year.

Dick Weber, Vice President, announced plans for the February midyear meeting in San Diego. He reminded the members that the topic of the JATA Conference will be tax policy. One focus of this meeting will be the uses of technology in tax practice, research and teaching. Dick asked the members to complete a survey of their interest in the technology session. Dick pointed out a misprint in the registration form: the price for guest dinner tickets is $28, not $18.

Debra Hill thanked Tony Curatola for his extended service as editor of the ATA Newsletter. She then turned the gavel over to Ed Outslay, incoming President.

In brief, Ed Outslay recognized Jane Burns' retirement from academia and noted her many contributions to the ATA, including serving as President and as Editor of JATA. He noted that the ATA is lucky to have members who are willing to work tirelessly to support its journal. Ed encouraged further support of the ATA midyear meeting, noting that this meeting has become the centerpiece of our organization. He gratefully acknowledged the many volunteers who make the ATA work through various committees. Ed explained that the ATA will stagnate if it is not responsive to the needs of all of its members. He proposed that the Concerns of New Faculty Members Committee and a new Strategic Planning Committee survey the membership to find out how the ATA is perceived and how the organization can be improved. Ed asked the Teaching Resources Committee to consider whether a teaching monograph would be appropriate this year. Finally, Ed explained his proposed budget, and encouraged attendance at the 1997 Midyear Meeting in San Diego.

The meeting adjourned at 11:50 a.m.

American Taxation Association
1996–97 Committees
(Continued from page 17)

Terry Crain, University of Oklahoma
Richard Davis, Susquehanna University
Sue Gately, Texas Tech University
David Maloney, University of Virginia
Bobbie Martin, Dallas Baptist University

Charge:
1. Plan and administer a teaching session at the 1997 ATA Midyear Meeting (coordinate with the chair).
2. Continue the efforts of the Volunteers for Teaching Consultants Program (update, expand, publish a listing in the ATA Newsletter).
3. Determine whether a teaching-oriented monograph would be useful to the ATA membership and, if so, prepare a proposal for the Board of Trustees' consideration (e.g., innovative teaching approaches, using the Internet, bringing research into the classroom).
PRICE WATERHOUSE FELLOWSHIP IN TAX AWARD

The Price Waterhouse Foundation is soliciting applications for the Price Waterhouse Fellowship in Tax award. This fellowship program consists of two $25,000 fellowships of one semester's duration each (excluding the summer) designed to provide "release time" to assistant professors in tax. The goal is to enable these junior faculty to devote concentrated time to writing and research necessary for advancement.

Past fellowship award recipients include:

- Michael Roberts—University of Alabama at Tuscaloosa, Spring 1990.
- Michael Schadowal—University of Texas at Austin, Spring 1990.
- Shing-wu Wang—University of Arizona, Fall 1991.
- Robert Trezevant—University of Southern California, Spring 1993.
- Doug Shackelford—University of North Carolina at Chapel Hill, Spring 1993.
- Sanjay Gupta—Arizona State University, Fall 1993.
- Daniel Murphy—University of Tennessee, Fall 1993.
- Peter Frischmann—University of Wisconsin—Madison, Fall 1994.
- Bryan Cloyd—University of Texas at Austin, Fall 1995.
- Brian Spilker—Brigham Young University, Spring 1996.
- Toby Stock—University of Colorado at Boulder, Fall 1996.
- Elizabeth Plummer—University of Georgia, Spring 1997.

For the Fall 1997 and Spring 1998 semesters, the application deadline is March 31, 1997 with the winner announced by May 19, 1997.

For a list of eligibility criteria and information on the application process, please contact:

Anne McGovern
Price Waterhouse LLP
1251 Avenue of the Americas
New York, NY 10020
(212) 819-5035

CALL FOR PAPERS
1997 Annual Meeting

All ATA members are encouraged to submit papers and proposals for special sessions (e.g., technical forums, panel discussions, etc.) for the 1997 AAA Annual Meeting. The meeting will be held August 17-20, 1997, in Dallas, Texas. All papers and proposals for special sessions must be submitted along with the submission form which appears in the Accounting Education News. A submission fee of $15 (U.S.) must accompany each submission. Checks are payable to the American Accounting Association. All submissions must be received by January 13, 1997.

Submissions should be sent to:
Professor Marly Wartick
Department of Accounting
School of Business Administration
University of Missouri—St. Louis
8001 Natural Bridge
St. Louis, MO 63121-4499
Email: smwart2@umsystem.edu

NEWSLETTER DEADLINES

The deadlines for submitting information to the ATA Newsletter are as follows: Spring 1997 Issue—December 13, 1996 and Summer 1997 Issue—April 21, 1997. Please send information to:

Brian R. Greenstein
Director, Tax and Financial Planning Programs
W. Paul Stillman School of Business
Seton Hall University
South Orange, NJ 07079
Phone: (201) 761-9428
Fax: (201) 762-2455
Email: Greensbr@lannmail.shu.edu

Faculty announcements submitted to the ATA Newsletter are published in the Winter and Spring issues. The announcements are selected on an FIFO and space available basis. Please send a hard copy of your announcement with a disk to the above address. Alternatively, submissions may be emailed to Greensbr@lannmail.shu.edu.

CALL FOR APPLICATIONS
Ernst & Young Tax Camp:
A Microeconomics Approach to Tax Education

Many tax educators have had exposure to the microeconomics framework articulated by Myron Scholes and Mark Wolfson. This summer the Ernst & Young Foundation will sponsor a re-engineered summer tax camp designed to help faculty incorporate the framework into the classroom. Specifically, the camp will focus on the development and implementation of materials for use in microeconomics-based undergraduate and Master's of Accounting courses.

The camp will be facilitated by Professors Julie Collins and Doug Shackelford and will include the sharing of materials and approaches used by them and others. It is designed for faculty who have experience or interest in incorporating a microeconomics framework into their tax courses and have completed their doctoral education.

The camp will be held from July 7-13 in Santa Cruz, California. Ernst & Young will cover travel, food and lodging costs for all participants.

To apply to attend the 1997 Ernst & Young Tax Camp, please send a vita and a brief discussion of your experience or interest in microeconomics-based education by February 1 to:

Professors Julie Collins or Doug Shackelford
Kenan-Flagler Business School
C.B. 3490, Carroll Hall
University of North Carolina at Chapel Hill, NC 27599-3490
CALL FOR SUBMISSIONS
ATA/Arthur Andersen Teaching Innovations Awards

Members of the ATA are invited to submit materials for the 1996-97 ATA/AA Teaching Innovations Awards. Winners of the awards will be presented with plaques and $2,500 cash at the annual ATA luncheon in August 1997. They also will receive reimbursement for an appropriate amount of travel costs to the annual AAA meeting.

Awards may be made in two categories:
1. Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum), and
2. Innovations in advanced tax courses (either required or elective courses for which an introductory tax course is a prerequisite and which are offered in any undergraduate or graduate business curriculum).

Submissions could include, but are not limited to the following:
• A new framework or paradigm on which the organization of a course is based.
• An unusual use of a learning technique or methodology.
• The use of original cases or other course materials designed by the instructor.
• An experiment in group learning or problem solving, or
• Integration of non-technical issues (ethics, communication skills, etc.) into the tax curriculum.

Submission
To be eligible, an innovation must have been used in a course that the author(s) has taught or is currently teaching. If the subject matter of the course is not primarily tax, the innovation is eligible only if the tax module or component of the course is at least one-third of the course content as clearly indicated by the course syllabus. Textbooks, portions thereof, or supplementary textbook materials for which the author(s) is receiving or has received royalties are ineligible.

Submissions should consist of two copies of the following items:
1. A title page including the title/description of the innovation, names(s) of submitting author(s), affiliation, author(s) address and phone numbers (office, home, and fax). The title page is the only page that should contain the name(s) and affiliation(s) of the author(s).
2. A summary (limited to five pages) of the innovation that includes:
   a. A description of the course in which the innovation was used,
   b. The number and type of students enrolled in the course,
   c. The relationship of the course to the institution's accounting or business curriculum,
   d. The unique features of the innovation,
   e. The pedagogical objective of the innovation and the extent to which these objectives were met,
   f. The extent to which the innovation is transferrable (i.e., can be used by other instructors at other academic institutions),
   g. The approximate amount of course time (in and out of class) devoted to the innovation and the extent the use of this time necessitated reductions in substantive course material coverage, and
   h. Information on the technical tax topic covered.
3. A syllabus for the course in which the innovation was used.
4. Any appropriate supporting documentation (limited to 10 pages), including course evaluations and printed or audio/visual materials used.
5. If appropriate, a description of the impact of the innovation on students not registered for the course or on academic colleagues with regards to the course.

Submissions must be postmarked on or before January 30, 1997. Please send submissions to:
Professor Janet Meade
Department of Accountancy and Taxation
College of Business Administration
University of Houston
Houston, TX 77204-6283
Phone: (713) 743-4841
Email: jmeade@uh.edu

CALL FOR PAPERS
1998 Journal of the American Taxation Association Conference

The fourth Journal of the American Taxation Association Conference will be held in conjunction with the Association's midyear meeting in February 1998. The topic of the 1998 Conference will be "Multi-jurisdictional Tax Issues." Papers that address interesting and relevant international, state, and/or local tax issues will be considered. All research methodologies will be considered (including analytical, archival, behavioral, and experimental).

Research appropriate for this conference would include the role of international, state or local taxes on, but not limited to, the following decisions.

1. Location
2. Investment
3. Financing
4. Compensation
5. Organizational form
6. Transfer pricing
7. Repatriation policy

Papers selected for presentation at the conference will be published in a supplemental issue of The Journal of the American Taxation Association. Papers not accepted for the conference will be considered for publication in the Journal through the normal review process at the option of the author(s).

Papers should be sent to:
Professor Terry Shevlin
Editor, JATA
Department of Accounting
University of Washington
Box 353200
Seattle, WA 98195-3200

Three copies conforming to JATA's published preparation and style guidelines should be submitted along with the submission fee of $25. Please indicate in the submission letter that the paper is submitted for the conference. To be considered, papers must be received no later than October 15, 1997.

Please share this announcement with any of your colleagues who may be interested.
The ATA Home Page has a new address. Over the summer the ATA Home Page made the transition from Northeastern University to the University of Illinois at Chicago. The new address for the page is:
http://omer.actg.uic.edu:8001/ata.html

The new address is on a faster server which should provide better access time for ATA members.
Several changes are planned for the page over the next academic year.

- First, the ATA trustees have decided on a logo for the ATA Home Page. With the help of Jerry Stern and Suzanne Kopplin, sample logos were developed and presented to the trustees. The final logo decision was made at the ATA Trustee meeting in Chicago. The logo should be visible on the home page as soon as a resized and finalized image is available.

- Second, a search engine has been added to the home page that allows members to keyword search for information available on the home page. To use the search engine select the link labeled "Search." Additional information is added to the home page the search engine index will be expanded. Suggestions about what should or should not be available through the search engine should be forwarded to the ATA Webmaster.

- Third, the email directory available on the home page will be expanded during the academic year. The current directory is password protected to prevent general public use. Contact Tom Omer at tomer@uic.edu for the password. In addition to the online directory features, a copy of the entire directory will be available in pdf format for downloading (requires Adobe Acrobat Reader). If your email address is incorrect or not listed in the directory, please contact the ATA Webmaster to update your information.

Finally, the ATA Home Page is only valuable if used by ATA members. If you have any suggestions about online materials, hyperlinks, or other services you would like to see on the home page please contact the ATA Webmaster.

Email: tom@uic.edu
Phone: (312) 996-4438

or mail your suggestion to:
Professor Thomas Omer
Department of Accounting
University of Illinois at Chicago
601 South Morgan M/C 066
Chicago, IL 60607