

Tax Policy Oversight Committee (TPOC)
Policy and Committee Reports
June 18, 2015

Mission

The Mission of TPOC is to foster ATA members in providing input to legislative policy makers as well as input to tax professionals by means of committee reports. Types of reports considered by the TPOC include policy reports, non-policy reports, or responses to comment requests by Treasury.

Organization

The TPOC oversees the work of the ATA Policy subcommittees appointed by the ATA President.

Process

1. ATA Policy subcommittees submit a one page proposal on the tax topic to be explored. The proposal should include (a) the issue to be addressed, (b) the reason the issue should be addressed by the ATA, and (c) the research and analysis process to be used.
2. The TPOC committee will evaluate the proposal and determine if it has merit as a policy statement by the ATA. If the TPOC believes the proposal has policy merit, the one page proposal will be forwarded to the ATA President.
3. The ATA President will forward the proposal to the Trustees for their approval. A super majority vote of 75% (may be electronic) is required to approve the proposal for research.
 - a. Once the proposal is approved for research, the subcommittee will be encouraged to pursue the topic.
 - b. The subcommittee will submit the final report to the TPOC for a blind review by at least two reviewers selected by the TPOC in consultation with the JLTR editor.
 - c. If the report is accepted by the TPOC in consultation with the ATA President, the subcommittee will prepare a one page synopsis of the report, which will be forwarded to the Trustees for their approval as a policy statement on behalf of the ATA. A super majority vote of 75% of the Trustees is required to approve the synopsis as an ATA policy statement. If the synopsis is approved by the Trustees, both the synopsis and the report will be published in JLTR with the synopsis published as an ATA policy statement; if the synopsis is not accepted by the Trustees, the report and synopsis will be published in JLTR as a committee report.
 - d. If the report is not accepted by the TPOC in consultation with the ATA President, the report may be submitted to JLTR for publication consideration, but there is no guarantee it will be accepted for publication.