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## Tax Division administrative manual : appointed members of the AICPA Tax Division, 1993/94

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TAX DIVISION  
ADMINISTRATIVE  
MANUAL

1993/94

**AICPA**

American  
Institute of  
Certified  
Public  
Accountants



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## MESSAGE FROM THE CHAIRMAN

Dear Tax Division Member:

This Manual informs you about **your** Tax Division. It provides an introduction for new members, a guide for continuing members, and in-depth procedures for active members in the division.

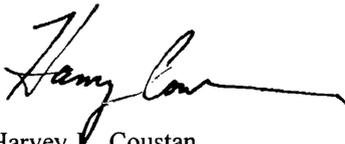
For those of you who are new members of the division, this Manual contains information about the general organization and procedures of the division, membership benefits, and your role within the division. It is the starting point for your experience with the division. You should become familiar with the sections of the Manual labeled "Overview" and those appearing at the beginning of each section in italics.

If you are a new member, you have joined approximately 25,000 other CPAs who have a strong interest in taxes and want special services from the AICPA in this area. Your division serves you by providing information on technical and practice issues, representing your interests in Washington, developing checklists and practice guides, and providing an organization we can be proud of that gives visibility to accountants in tax practice. You are encouraged to become as involved as your interests and schedule will permit. This Manual suggests how you can become more involved by attending meetings, corresponding with the Committees, and/or applying for committee membership. We encourage and welcome your participation.

For those who have been appointed to serve as one of the approximately 425 voting members of the division's Executive Committee, committees, or task forces, you have a special responsibility that goes along with the honor and prestige of appointment. The views you will help to form will become the official views of the nearly 315,000 members of the AICPA. To help you serve this role effectively, this Manual provides detailed guidance for your participation. Please read the "Overview" and "Detail" sections of the Manual and refer to them often as you undertake assignments or have questions. Voting members of the Executive Committee, committees, and task forces are listed in Appendix F of this Manual.

I sincerely look forward to working with you as we make the Tax Division a truly outstanding organization that represents the highest standards of professionalism. I hope you find your involvement with the Tax Division to be stimulating and rewarding. The staff and I would be pleased to discuss your role and responsibilities with you.

Sincerely,



Harvey L. Coustan  
Chairman  
AICPA Tax Division



## DIVISION MISSION AND STRUCTURE

### DIVISION MISSION

*At its March 1991 meeting, the Tax Executive Committee approved the following Mission Statement, Objectives and Strategic Thrusts for the Tax Executive Committee and the Tax Division—*

#### **Mission Statement**

*The mission of the Tax Executive Committee is to speak for the AICPA on tax matters, to act in the public interest in performing its functions, to encourage the participation of the volunteer members and to provide them with high quality information and services.*

*The Tax Executive Committee is the senior technical committee appointed by the Chairman of the Board of Directors, approved by the Board of Directors, and authorized by Council resolution to make statements on tax matters, without clearance by the Council or the Board of Directors. All activities of the division are accomplished through the efforts of committees and task forces reporting to the Tax Executive Committee for vote and appropriate action, with support of the Tax Division staff.*

#### **Objectives and Strategic Thrusts**

To achieve its mission, the Tax Executive Committee has developed the following four objectives, nine strategic thrusts, and major activities of the division—

*Objective 1 — Speak for the profession on tax matters*

- Strategic Thrust 1 — Develop positions on tax law and policy issues which are of importance to the accounting profession
  - Monitor legislative and regulatory developments
  - Develop recommendations to make the tax law simpler and more efficient
  - Develop appropriate tax policy positions
- Strategic Thrust 2 — Effectively communicate the AICPA's tax positions
  - Develop and maintain contacts with government officials and those in a position to influence tax policy and legislation
  - Attend Washington events to maintain and improve contact with legislators and staff
  - Assist Congressional committees and members by serving as a resource in the tax area

*DIVISION MISSION AND STRUCTURE*

- Maintain representation on the IRS Commissioner’s Advisory Group
- Testify on tax legislation and regulations
- Comment annually on tax forms
- Maintain active liaison with the American Bar Association Tax Section, Tax Executives Institute, U.S. Chamber of Commerce, American Bankers Association, American College of Trust and Estate Counsel and other organizations which may share the tax interests of the profession
- Invite government speakers to major meetings to encourage communications
- Sponsor an annual meeting between the division, state societies, and the IRS to improve tax administration
- Co-sponsor with the American Bar Association Tax Section the IRS National Office Tax Practitioners Technical Round Table to facilitate interaction between tax professionals and the IRS

*Objective 2* — Serve the public interest in tax matters

- Strategic Thrust 3 — Serve as an advocate for improvements to the tax law that will benefit the public
  - Encourage tax simplification and ease of administration
  - Recommend improvements to tax forms
- Strategic Thrust 4 — Maintain an active program of public and state society relations to provide helpful information to the public
  - Provide guidance and suggest topics for AICPA public information releases in the tax area
  - Clear AICPA tax public relations material
  - Maintain liaison with state society tax committees
  - Perform public service in the tax area, such as organizing the USA Today tax hotline
  - Arrange speakers for various state societies, educational institutions, and other organizations

*Objective 3* — Provide information to members of the Tax Division

- Strategic Thrust 5 — Provide tax publications for division members and other AICPA members
  - Publish a Tax Division Newsletter, containing practical information for members and information about the division’s activities
  - Develop tax practice guides and checklists

- Assist in making the *Tax Adviser* a prestigious tax publication, through the submission of articles and support of the Editorial Advisory Board
- Circulate copies of division correspondence to members
- Provide tax information to AICPA publications, including the *CPA Letter* and the *Journal of Accountancy*
- Maintain and improve tax coverage in the *Journal of Accountancy* and at the AICPA annual meeting
- Select topics and authors for tax studies (such as *Tax Research Techniques* and *U.S. Tax Aspects of Doing Business Abroad*) and assist in their review and editing
- Strategic Thrust 6 — Maintain and improve the quality of AICPA tax education
  - Assist in the review of AICPA CPE tax courses to assure that they are updated and helpful
  - Sponsor biennial Tax Education Symposium
- Strategic Thrust 7 — Provide an opportunity for a large number of AICPA members to participate in tax activities and discuss issues of common interest with other tax professionals.
  - Hold two Tax Division meetings a year, with a plenary session program and committee meetings
  - Assist the CPE Division in sponsoring tax conferences on tax topics of current interest

*Objective 4* — Provide services to members of the Tax Division

- Strategic Thrust 8 — Assist members in coping with tax practice issues
  - Help members expand the scope of their work in specialized areas
  - Provide guidance on good standards of tax practice for CPAs, through *Statements on Responsibilities in Tax Practice* and interpretations thereof
  - Assist CPAs in the area of tax practice management
  - Encourage helpful articles for practitioners to assist them in taking advantage of technological advances in the tax area
  - Review tax forms to make them more effective for practitioners
- Strategic Thrust 9 — Protect the right of the CPA to engage in the practice of taxation
  - Work through the National Conference of Lawyers and CPAs to help clarify the positions of both professions in the tax area
  - Study client/accountant privilege issues
  - Monitor and address practice restriction issues

## **OVERVIEW OF DIVISION MEMBERSHIP**

*There are approximately 25,000 volunteer members of the Tax Division. Volunteer members pay dues and receive agendas, minutes, and correspondence for one or more committees in which they have expressed an interest, and information on the work of the division. They also receive a package of membership benefits, including practice guides and subscriptions to the Tax Adviser and the Tax Division Newsletter. They are invited to attend division meetings and are welcome to become as active as possible in the work of the division. Approximately 425 of the volunteer members have been appointed to serve as voting members of the division's Executive Committee, committees, or task forces. Voting members help determine the official views of the AICPA on tax matters and are required to participate actively. They must attend meetings, complete assignments, and responsibly participate in shaping positions taken by the Institute. Detailed information on the roles and responsibilities of volunteer and voting members, as well as the process of becoming a voting member, are contained in this Manual.*

## **TAX EXECUTIVE COMMITTEE ROLE AND STRUCTURE**

### **OVERVIEW:**

*The Tax Executive Committee has general authority to act in the area of taxes on behalf of the AICPA. It plans, initiates, supervises, and coordinates all projects, programs, and activities of the division. The committee approves or disapproves all policy recommendations of the committees and authorizes all statements made by the AICPA in the area of taxes. It directs the work of all Tax Division committees and task forces, and maintains liaison with other national tax professional organizations. It has overall responsibility for programs of the voluntary membership of the AICPA Tax Division.*

### **DETAIL:**

The Tax Executive Committee is made up of a chairman and fourteen other members. The Tax Executive Committee is appointed annually by the Chairman of the AICPA Board of Directors. Generally, members of the Tax Executive Committee are selected from former committee chairmen and other members with substantial prior experience in the division. To facilitate active participation and attendance, they do not serve on committees or task forces while on the Tax Executive Committee.

The division vice president and directors have AICPA staff responsibility for the Tax Executive Committee and have the privilege of the floor at its meetings.

**Executive Committee Chairmen (Past 30 Years)**

1992-1994	Harvey L. Coustan
1990-1992	Leonard Podolin
1988-1990	Arthur S. Hoffman
1986-1988	Herbert J. Lerner
1983-1986	Albert B. Ellentuck
1980-1983	William L. Raby
1977-1980	Arthur J. Dixon
1974-1977	William C. Penick
1971-1974	Robert G. Skinner
1968-1971	William T. Barnes
1965-1968	Donald T. Burns
1962-1965	Thomas J. Graves

**COMMITTEE ROLE AND STRUCTURE**

*OVERVIEW:*

*There are thirty committees with approximately fifteen voting members each. Committee activities are divided into four areas to assist in clarity of assignments.*

- 1. Administrative*
- 2. Policy and Government*
- 3. Practice Support Services*
- 4. Technical*

*An organization chart of the committees by activity is included in Appendix C.*

*Objectives for all committees are listed in Appendix F of this Manual. To assist in coordinating the various technical committees, sections of the Internal Revenue Code and related Treasury Regulations have been assigned as shown in Appendix E. Each technical committee has general jurisdiction over tax legislation and administration within its assigned code sections.*

*Committees are encouraged to develop checklists and practice guides for distribution to the membership. Articles on tax topics and other projects should be undertaken by committees as appropriate.*

DETAIL:

**Committee Activities in General**

Technical committees monitor tax legislative and regulatory developments in their assigned Code sections. They review proposed regulations (see page 25), assist in improving tax forms, suggest subjects for revenue rulings, and make recommendations for improving tax administration (see page 27). They monitor legislative developments and make recommendations for improving tax legislation (see page 29). They assist in the review of CPE courses.

To aid the *Tax Adviser*, each committee in the division is responsible for producing and submitting to the magazine at least one article per year. While it is hoped that each of the committees will accomplish this on a voluntary basis, committee chairmen should assign members of their committees to meet this obligation in the event that no volunteers are available.

Committees identify the need for task forces within their areas of responsibility and propose them, along with an objective, to the chairman of the Tax Executive Committee. See "Task Forces" on page 12.

Committees assist in the development of Statements of Tax Policy within their areas of expertise, coordinating with the Tax Policy and Planning Committee. See "Statements of Tax Policy" on page 23.

In order to maintain and improve the quality of continuing tax education, the Tax Division assists the Continuing Professional Education Division in reviewing tax courses. This program is coordinated by the Tax Education Committee, and draws on the resources of the various technical committees.

All committees assist in developing practice guides for division members and assist with division publications and conferences within their areas of responsibility.

Inquiries from state societies and members should be responded to by the committees in a timely and effective manner.

Committees are charged with achieving the Strategic Thrusts and Directions identified by the AICPA.

**Role of Committee Chairmen**

Each committee has a chairman and members. The chairman and committee members are appointed annually by the Chairman of the AICPA Board of Directors. The committee chairman actively directs the work of the committee with staff assistance. The chairman has full responsibility for the completion of projects and for presenting them to the Tax Executive Committee in final form. The chairman will follow up on the activities of the committee and schedule as many meetings as may be required to complete assignments. The chairman should encourage full member participation in the activities of the committee.

When desirable, the chairman should recommend the formation of task forces to handle special projects for the committee.

### **Role of Volunteer Members**

In joining the Tax Division, AICPA members are given the opportunity to be associated with one or more of the committees in which they may be especially interested. Volunteer members who specify this association will receive the agenda and minutes of those committees and are welcome to attend the committee meetings of their choice as observers. Votes on tax issues and committee recommendations are limited to voting committee members.

All members may participate—

- By attending committee meetings as time permits.
- By discussing various alternatives, ideas, viewpoints, and perceptions at the meetings.
- By contributing to committee projects from time to time.
- By suggesting matters that should be considered, such as—
  - Recommendations for amendments to the Internal Revenue Code.
  - Issues to recommend to the Internal Revenue Service that need clarification in published pronouncements.
  - Comments concerning Revenue Rulings or other administrative decisions that are not in the best interests of simple, effective tax administration.
  - Administrative matters that should be brought to the attention of the Internal Revenue Service.
  - Suggestions for changes in Treasury Regulations, published Revenue Rulings, and tax forms and instructions.
  - Matters related to the educational needs of a CPA in tax practice.
  - Matters related to standards of good tax practice for CPAs.
  - Matters related to the scope and management of a tax practice.
  - Policy positions of the AICPA in the area of taxes.

Time will be set aside at each meeting for comments from the floor by those members who are observing the meeting. However, committee chairmen will have the discretion to expand or limit discussion at meetings in the interest of time constraints. Written communication about committee matters is also encouraged. Significant committee correspondence will automatically be sent to volunteer members of the committee.

## **Role of Voting Members**

In addition to their responsibilities as volunteer members, voting members are expected to participate actively in division work.

Voting members are responsible for attending all committee meetings, for the timely completion of assigned tasks, and for suggesting items for consideration by the division. Committee chairmen and staff evaluate current voting members for reappointment and recommend new chairmen or members to replace those who rotate off committees after three years of service. Committee appointments are for a one-year term, and those who make a positive contribution are usually offered reappointment for two additional terms.

Votes on tax issues and committee recommendations will be limited to voting committee members.

## **Selection of Voting Members**

### *OVERVIEW:*

*Every volunteer is heartily encouraged to apply for appointment to the division as a voting member. Recommendations for committee appointments will be made from the division membership. In appropriate circumstances, individuals who are not members of the AICPA may serve the division as consultants. The chairman and voting committee members are appointed annually by the Chairman of the AICPA Board of Directors after a thorough review of all applications.*

*Voting members are expected to participate actively and contribute to the excellence of division products. Voting members must attend all committee meetings, complete assigned tasks in a timely manner, and suggest items for consideration by the division. The rewards of this substantial commitment are many, including meeting and working closely with professional peers, developing knowledge of technical and practice issues, and developing a sense of accomplishment, prestige, and pride in being a part of the division and serving the profession.*

### **DETAIL:**

The fall Council meeting begins the new committee year. Immediately after, nominees are sought for appointment to committees for the following year. A long lead time is needed to seek new committee candidates, to evaluate present committee members, to forward the information gathered to the incoming chairman of the board for review and appointments, to invite appointees to serve, and to prepare and publish the Institute's *Committee Handbook* for the new committee year.

Tax Division members may apply for appointment as a voting member of a particular committee by mailing a completed application to the New York office of the AICPA. To obtain a committee appointment application, write to: Coordinator, Committee Appointments, AICPA, 1211 Avenue of the Americas, New York, NY 10036-8775. Applications should be returned by February 15 to be considered for the committee year which begins in October.

The appointment application package includes a pamphlet listing each committee, its objective, size, current major projects, the estimated number of meetings expected to be held during the committee year, and biographical information forms. The forms request the applicant's current specialized experience, occupational category, state CPA society or state board of accountancy activity, and the AICPA committees in which the applicant has an interest. A brief biographical sketch, showing any particular qualifications for a committee, can be attached to the forms to assist in consideration. Recommendations from the state society, the firm, and others can assist applicants. From February until June, the biographical information is put into a data bank and selections are made. Invitations to serve are sent to applicants in July, with acceptances due in August.

Generally, the Tax Division follows the policy that voting members should have a break in service after three consecutive one-year terms, except in unusual circumstances determined at the discretion of the Tax Executive Committee chairman. Ordinarily, members should not be continued on a committee beyond three years or rotated after three years to another committee, unless the individual is appointed to chair a committee.

In addition, a member should not be appointed as a voting member of a committee after serving any prior term as chairman of that same committee, except in unusual circumstances at the discretion of the Tax Executive Committee chairman. (This statement does not apply to task forces.) This policy serves to provide opportunities for more members seeking appointments to serve as voting members of committees.

Travel expenses of voting members in attending meetings may be reimbursed under the AICPA's expense reimbursement policy (see p. 19). Generally, where participation might otherwise have to be curtailed, expenses will be reimbursed.

### **Coordination With the Tax Executive Committee**

A member of the Tax Executive Committee provides liaison between each committee and the Tax Executive Committee. This person will attend committee meetings, where possible, and will keep in touch with the committee chairman. The Tax Executive Committee will meet with committee chairmen as needed to coordinate and direct the division's efforts. For more routine passing of information between the Tax Executive Committee and the committee, the liaison person will facilitate communication.

The Tax Executive Committee chairman, the committee chairman, and the staff will also assist in coordinating the work of the committees in relation to the Tax Executive Committee.

## **TASK FORCES**

Task forces are appointed by the chairman of the Tax Executive Committee to undertake a specific project of limited duration. Generally, task forces are established upon the recommendation of the committee that has general responsibility for the area of work of the task force. A task force is composed of a chairman and members and is supervised by and reports to the committee that has general responsibility for its area of work. Task force members may attend meetings of the committee to which the task force reports on the same basis as members of that committee except that they do not vote. The AICPA staff member who assists the supervising committee will also assist the task force.

To establish a task force, a committee should identify a need and propose a goal for the task force. A request for the formation of a task force is then submitted to the Tax Executive Committee. Periodically, an important task is identified by the Tax Executive Committee which may also initiate formation of task forces. A task force may be entirely or partially composed of members of the committee (including the Tax Executive Committee) under which it serves or may be composed entirely of other persons.

## **DIVISION STAFF**

The division staff consists of a Vice President—Taxation, two directors, eight technical managers, and secretarial and support staff. A technical manager, supervised by a division director, has AICPA staff responsibility for each committee. The responsible staff manager and division director have the privilege of the floor at meetings of the committee.

The AICPA staff, under the direction of the Vice President—Taxation, have duties to—

1. Carry out the general policies of the AICPA.
2. Assist with the work of the division in general.
3. Make recommendations of appropriate activities for the division.
4. Alert the division to situations warranting attention, including proposed legislation and regulations.
5. Maintain liaison with Congress and the administration, with state societies, and with various tax-oriented organizations.
6. Represent the division when authorized by the chairman of the Tax Executive Committee.

7. Make meeting plans and arrangements.
8. Assist in the preparation of agendas and minutes of meetings.
9. Complete other tasks as assigned by the chairman of the Tax Executive Committee or the executive staff of the AICPA.
10. Provide information to Tax Division members on division activities and serve their needs.
11. Publish a periodic newsletter.
12. Solicit agenda items from state societies and distribute to committees.

The responsible staff person for each committee is listed in Appendix D of this Manual.

### **SERVING THE PUBLIC INTEREST**

Positions taken on tax matters by the Tax Executive Committee become the official positions of the AICPA and reflect on the division's reputation as a proponent of a fair and effective tax system. In all division activities, members are acting on behalf of the AICPA and not on behalf of their clients, their firms, or themselves. Therefore, division members are serving the entire profession and must place public interests above self or specific client interests.

In fulfilling our public interest goal of improving the tax system, many of our committees meet from time to time with government representatives. Those government representatives, in fulfilling their responsibilities in the public interest, recognize the value of input and reactions from the practitioner community. They will, from time to time, discuss matters with division members that must be held in complete confidence. In these situations, Tax Division members must maintain that confidence and not reveal such information to colleagues or clients, or otherwise use this confidential information to the division members' private advantage.

Consistent with this public policy posture, firm affiliation should be excluded from AICPA testimony before congressional committees and the IRS and should be provided orally only if requested. Likewise, no reference should be made to AICPA Tax Division affiliation when members testify on their own behalf or for their firm except as used in a list of credentials. The firm affiliation of committee members will not be included in any publications of the AICPA Tax Division, except this Administrative Manual.

## MEETING PROCEDURES

### TAX DIVISION MEETINGS IN GENERAL

*The division (including all constituent committees) meets twice a year, in Spring and Fall. Additional division meetings or separate meetings of the Tax Executive Committee or of constituent committees and task forces may be scheduled as needed. Meeting agendas will be sent to all members in advance of the meeting.*

*All members are encouraged to attend division meetings. These meetings include committee meetings and plenary sessions with top speakers from the profession and government. Meeting dates are noted in the Tax Division Newsletter and in promotional material for the meetings. The schedule of future division meetings is printed on the inside back cover of this manual. The Spring meeting is in Washington, D.C., to facilitate contact with federal officials, and the Fall meeting is outside Washington. These meetings provide an excellent opportunity to meet with fellow tax professionals and government officials, learn of current developments in the tax law and the profession, attend in-depth presentations on practice and technical issues, and benefit from being a member of the division.*

*All Tax Division members are encouraged to submit agenda items for consideration by committees.*

### AGENDAS

Draft agendas will be prepared by the staff person responsible for the committee, and reviewed by the committee chairman prior to issuance. Agendas serve two major objectives: (1) they organize the work of the voting members, and (2) they inform volunteer members and others of the activities of the committees. The following guidelines should be used in preparing agendas:

1. Agenda items should be prioritized so that the most important work gets done first. This helps assure that there is adequate time for consideration of the more important items and allows the committee to abbreviate or defer consideration of less important matters. This speeds reading of the agenda by volunteer and other members who want to keep informed of important developments.
2. Individual responsibility for coverage of issues should be assigned in the agenda. This practice allows each agenda item to be fully prepared by the selected person, provides variety in style of presentations, and gives each member a full chance to lead. The name of the individual responsible for each agenda item should be underscored so that advance assignments can be easily noted by committee members.

3. Background information should be provided. If the committee has considered an issue previously, past deliberations and actions should be summarized. This refreshes the recollection of those who participated in the discussion and briefs new members or those who were absent. It also informs volunteer and other members of the issue.
4. The efforts of the committee should be productively focused by the agenda. If there is a specific action that needs to be taken, describe it. If the agenda item is for information only, tell the committee so that it won't waste time trying to figure out what it is supposed to do. If there is a limited number of alternative approaches, state them in the agenda. This helps volunteer and other members understand why the issue is being considered.
5. Attachments should be selected with care to serve the needs of the committee at the meeting. Attaching extensive primary source documents may be useful if the discussion will be broad-ranging and technical. Generally, however, extensive documents that do not focus on the specific issues are not useful in meetings. Sending unnecessary and disorganized background information to members adds to delays as well as expenses in producing agendas.
6. Generally, attachments should be in the order they will be considered in the agenda. References to attachments should be underscored in the agenda to facilitate cross-reference between the agenda and attachments. Each page of an attachment should be labeled with the letter used to identify the attachment. This facilitates adding material to the attachments without having to renumber subsequent pages, and makes finding material easier. If there are several documents relating to a topic or if attachments are long, pages can be numbered within each letter.
7. Generally, by the time the next meeting takes place, the minutes of the prior meeting will have been distributed, so there is no automatic need for an agenda item to review and approve the minutes of the prior meeting. Review of the prior minutes can be productive if the committee is picking up discussion where it left off, but otherwise this review gets a meeting off to a dull start with either minor corrections or a rubber-stamp approval.
8. A first agenda item might be to appoint a minutes taker and to add and prioritize any new items to the agenda.
9. A final agenda item might be to select subsequent meeting dates and locations.
10. Issues should be described in sufficient detail to inform volunteer members and other readers who may be less familiar with an issue. If an uncommon code section or a subsection is referred to, it should be described, at least by title.

11. Agendas should be prepared as close to the meeting date as possible so that they will be fresh, but must be completed six weeks before the meeting, so there will necessarily be a lot of work done just before mailing. This can be offset by preparing items as early as possible, such as continuing items from the prior meeting. Also, new items can be added at the meeting.
12. In preparing agendas, procedures for each committee will vary, but the following procedures will generally be used by the technical manager assigned to the committee:
  - a. Review prior agenda and minutes for carryover matters.
  - b. Review committee correspondence file for agenda topics.
  - c. Review Tax Executive Committee minutes for committee matters.
  - d. Discuss common agenda items with others at staff meeting.
  - e. Prepare list of agenda topics.
  - f. Circulate list to director and committee chairman.
  - g. Discuss agenda topics with committee chairman and director.
  - h. Prepare final agenda.
  - i. Cover and transmittal letter should be added by the secretary.
  - j. Mail to voting members directly through your secretary and to volunteer members through AICPA bulk mailing procedures.

## **VOTING PROCEDURES AND QUORUM**

### *OVERVIEW:*

*To fulfill its responsibility to comment for the AICPA on tax matters, the division has developed voting and clearance procedures to adequately represent the views of AICPA members.*

*In general, to establish a policy position, a majority vote of a committee is necessary to bring a policy position to the Tax Executive Committee for consideration. The Tax Executive Committee must approve the policy position by a vote of two-thirds or more of those present, but not less than half of the full membership of the committee, in order for a position to be approved as a policy position.*

*Tax Executive Committee action on non-policy matters requires a simple majority vote of those present.*

### **DETAIL:**

Where a motion proposes a policy position for the division, it must be approved by both the responsible committee and the Tax Executive Committee. The chairman of the body considering the motion is authorized to determine

whether or not the motion proposes a policy position for the division. To consider a motion that proposes a policy position for the division, a quorum of two-thirds or more of the total membership of the body must be present. If a quorum is present, a favorable vote of a majority of members present can approve a committee policy recommendation for Tax Executive Committee consideration. In forwarding a recommendation to the Tax Executive Committee, dissenting opinions and vote records are encouraged to give the Tax Executive Committee the full flavor of the committee's discussion of the issue. The Tax Executive Committee must approve a policy position by a favorable vote of two-thirds or more of those present, but not less than a majority of the total membership of the body is required to carry a motion.

In appropriate circumstances, the Tax Executive Committee is authorized to act without prior committee consideration. Such circumstances might occur when severe time limitations exist. The chairman of the Tax Executive Committee is authorized to decide when such appropriate circumstances exist. The Tax Executive Committee may also act alone in its capacity as adviser on Institute matters when it has been directed by the AICPA Council or the Board of Directors to review a proposal.

It is generally desirable to have the benefit of open committee discussion prior to voting on issues. However, where necessary for timely action or where deemed appropriate by the chairman of the Tax Executive Committee or committee, individual polling of members by mail or telephone may be used. When a telephone poll is conducted, a conference call should be utilized if feasible. To the extent possible, the appropriate committee chairman should be a party to such conference call. A motion that proposes a policy position must then be approved by a vote of two-thirds or more of the total membership of the body. When this procedure is used, issues must be clearly specified and sufficient information provided to allow members to vote in an informed manner.

Where it is helpful to comment, and time constraints do not permit or circumstances do not require an official policy position of the AICPA, the chairman of the Tax Executive Committee may authorize use of the following procedures:

- Comments should be developed by committee and task force members or other appropriate groups for submission to governmental agencies or congressional committees.
- Such submission should identify the committee or task force members responsible and be approved by the applicable committee chairman. Full committee review and approval would also be appropriate if time permits.
- Such submission must be approved by the chairman of the Tax Executive Committee and two or more members of a submissions review

working group, composed of Tax Executive Committee members and the AICPA Vice President—Taxation.

- Such submission must make clear the level of authority represented in the document. This should be accomplished by attributing the comments to the committee, task force, or other group that prepared the comments. If it is not otherwise clear, it must be stated that the submission does not necessarily speak for the entire AICPA.

If the division has approved a policy position that is the subject of proposed legislation, comments or testimony may be given subject to the approval by the chairman of the Tax Executive Committee. However, under such circumstances, where feasible, a draft of such comments or testimony should be circulated in advance to other members of the Tax Executive Committee.

At its discretion, the Tax Executive Committee may also submit a proposed policy position to the members of the division for an "advisory poll" before final action is taken.

The Tax Division is also involved in a program of publishing a series of Statements on Responsibilities in Tax Practice. Such statements must be approved by two-thirds or more of the full membership of the Responsibilities in Tax Practice Committee and two-thirds or more of the full membership of the Tax Executive Committee.

## MEETING SITE SELECTION

The Board of Directors has approved the following criteria to be used in the selection of sites for meetings of Institute committees.

Except in unusual circumstances, the meetings should be held at sites that—

- Minimize the time and distance of travel of a majority of committee members and staff.
- Are readily accessible by air transportation.
- Are reasonably accessible from airports by public transportation.
- Provide good accommodations at a reasonable cost.
- Are unlikely to detract from the success of the meeting because of the surroundings.
- May coincide with the site of another meeting at which the majority of committee members will be in attendance.
- Accommodate the needs of other groups with which the committee must meet to conduct its business.

Resort area sites may be utilized if they meet all of the above criteria. If it appears necessary to depart from these guidelines, the decision to do so requires

a two-thirds vote of the committee affected and should be cleared with the president of the AICPA.

Generally, all Spring Tax Division meetings are held in Washington, D.C., to facilitate interaction with government officials. Fall meetings are held outside of Washington, with two west coast meetings, then one on the east coast to balance the geographic distribution of meetings and allow all to participate.

Tax Executive Committee meetings that are open to the public are generally held in major metropolitan areas.

Hotel reservation cards will be sent to all division members approximately two months in advance of meetings.

In order to assure that qualifying members can be reimbursed for the cost of attending meetings and to reduce member administrative work, all meetings should be scheduled by the responsible Tax Division staff person in conjunction with the AICPA meetings department.

## **PUBLIC ATTENDANCE AT MEETINGS**

Tax Executive Committee meetings are open to the public, except for certain closed sessions where internal administrative work will be done. Announcements of open meetings of the Tax Executive Committee are published about one month in advance of the meeting in the *CPA Letter* along with a tentative agenda. The public does not have the privilege of the floor at open meetings, but will be given, to the extent available, copies of material relevant to the discussion and, at the discretion of the chairman, may be invited to comment.

Plenary sessions at division meetings are open to the public. Committee meetings are not open to the public but are open to Tax Division members who are associated with them. In addition, committee chairmen may invite individuals who have a particular interest in a specific issue to attend portions of their meetings. Time will be set aside at each meeting for comments from the floor by those members who are observing the meeting.

## **VOTING MEMBER TRAVEL REIMBURSEMENT**

Volunteer members who are not voting members are not entitled to travel expense reimbursement for attending meetings. At its October 20, 1990 meeting, the Council of the Institute adopted the following policy with respect to reimbursement of expenses for voting members attending meetings.

All members of Council, Boards, Committees, subcommittees and task forces (hereinafter "committees") are urged to devote the time necessary to fulfill the commitment associated with their acceptance of appointment. To enable all to do so and to alleviate unintended burdens, the policy of the Institute is to allow reimbursement of actual expenses only of those members

whose attendance at meetings would cause significant disruption to the professional practice, business or other activities in which they are involved. Members do not qualify for reimbursement where committee participation has no such significant effect.

Requests for reimbursement will, in all cases, be considered as coming from members entitled to reimbursement. Such requests will be subject to appropriate verification procedures within the AICPA staff. There will be no disclosure, outside of the AICPA staff, with a need to know, of the names of those who ask for reimbursement.

Reimbursement will be made for expenses incurred in connection with attendance at committee meetings as follows:

1. Reimbursement for transportation costs is limited to coach fare (unless unavailable) or its equivalent.
2. Reimbursement for other out-of-pocket expenses is confined to costs of local transportation, lodging, meals, and tips, and not to exceed an amount to be established from time to time by the Board of Directors.\* Costs of telephone calls, valet service, laundry, entertainment, green fees (golf), tennis fees, health club fees, in-room movies, mini-bars, and other personal expenses will not be reimbursed.
3. Expensive methods of surface travel should be avoided. For example, unless a meeting is being held in a particularly remote location (a rare occurrence), cost of car rentals will not be reimbursed.
4. Reimbursement will only be provided for funds actually spent. For example:
  - (a) Although reimbursement will be provided for full coach fare, it will only be made if a full coach fare is utilized. If a member flies at a reduced rate, reimbursement will only be made for the reduced rate.
  - (b) A member who uses frequent flyer miles to travel on Institute business can only request reimbursement for funds actually spent. If the frequent flyer ticket was free, the member is not eligible to request any reimbursement for air travel.
5. Reimbursement is authorized for members of Council attending the fall Council meeting, and for committee members attending committee meetings prior to the fall meeting of Council or immediately following the Annual meeting program, and no reimbursement will be made to any AICPA member in connection with attendance at the Annual

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\* At its April 1988 meeting, the Board established the current limit at \$200/day except for New York City and Washington, D.C., which will be at \$250/day.

meeting, except those participating as speakers or in other designated capacities, since all members are expected to attend the Annual meeting at their own expense.

In accordance with this procedure, members may request reimbursement for attending Tax Executive Committee, committee, and task force meetings at the division meeting, but will not be reimbursed for an additional hotel night to allow a member to attend the plenary session program.

Requests for reimbursement ordinarily should be submitted within sixty days after the meeting. In no event, however, will requests for reimbursement be honored for meetings during a fiscal year if submitted more than thirty days after the close of that fiscal year that ends on July 31. To maintain confidentiality, requests for reimbursement, accompanied by receipts, the original ticket receipt, and other supporting documentation should be sent directly to the Director of Financial Management at the AICPA's office (Harborside Financial Center, 201 Plaza Three, Jersey City, NJ 07311). A sample form is shown at Appendix B. These forms may be obtained from the Director of Financial Management.

## **MINUTES OF MEETINGS**

A member of the committee should be appointed at the beginning of the meeting to record the minutes. That member will be responsible for the submission of minutes to the chairman of the committee and the responsible AICPA staff member within two weeks after completion of the meeting. The chairman or staff member will then review the minutes, make any corrections, and circulate a copy to all individuals on the committee correspondence-distribution list for any further corrections or comments.

In an effort to efficiently communicate meeting developments, the minutes should generally conform to the following format:

- Any votes taken or actions approved should be noted at the beginning of the minutes, followed by any specific assignments made.
- Minutes should then be numbered and titled in the same manner as the meeting agenda. Items on the agenda that are not covered in the meeting should be noted in the minutes. Additional items not listed on the agenda should be recorded at the end of the minutes.
- The minutes should contain a thorough explanation of the deliberations of the committee and any future action necessary.
- The minutes should record attendance at the meeting, including committee members, staff members, and guests. Attendance should also indicate voting members who were absent. This attendance record should be at the end of the minutes.

*MEETING PROCEDURES*

- When submitted, a title page should be included that is identical to the agenda title page with the exception that the word “minutes” is substituted for the word “agenda.”

## STATEMENTS OF TAX POLICY

### OVERVIEW:

*Statements of Tax Policy are major statements of the Tax Division on broad tax policy issues. The purpose of these statements is to present the policy of the AICPA on tax matters of broad, general interest in a series of well-researched, clearly written documents. The development of Statements of Tax Policy is the responsibility of the Tax Policy and Planning Committee working under the direction of the Tax Executive Committee.*

*Because of their importance, the division has established elaborate procedures to assure quality and to protect minority viewpoints. Copies of Statements of Tax Policy will be sent to all Tax Division members and to appropriate government officials. All other Institute members may obtain one copy of each statement on request.*

### DETAIL:

At present, the technical committees of the Tax Division have basic responsibility for the initiation of legislative proposals and for the development of comments on legislation proposed by Congress, Treasury, and others.

The recommendations and comments developed by the technical committees must be approved by the Tax Executive Committee as described on page 16.

The Tax Policy and Planning Committee may recommend the appointment of task forces assigned to undertake research and to prepare a position paper on an area of tax policy that the Tax Policy and Planning Committee and the Tax Executive Committee agree the Institute should address. The chairman of the Tax Executive Committee will appoint the chairman and other members of a task force.

In general, the procedures set forth above will be followed, even though a task force working under the direction of the Tax Policy and Planning Committee may be actively engaged in research on one or more subjects on which a technical committee has adopted a position or is considering a position for approval by the Tax Executive Committee. All technical committees of the Tax Division will be informed promptly of approved research projects. There may be occasions when the Tax Executive Committee decides that the final adoption of a legislative recommendation should await the outcome of the research efforts of the Tax Policy and Planning Committee. Under such circumstances, the Tax Executive Committee has sole authority for reaching a decision.

The Tax Policy and Planning Committee will consider completed position papers developed by the various task forces which propose tax policy positions. Upon approval as policy positions by the Tax Policy and Planning Committee, the positions are recommended to the Tax Executive Committee for final approval.

Before final consideration of a recommendation proposed by the Tax Policy and Planning Committee, the Tax Executive Committee, upon approval as a policy position, will expose the proposed tax policy recommendation to the appropriate technical committee for comment. It will also expose the proposed recommendation to all voting members of the Tax Division, the Board of Directors, state society committees on federal taxation, and others as appropriate.

Following exposure of a proposed tax policy recommendation, the Tax Executive Committee will consider it for adoption. Approval by the Tax Executive Committee as a policy position is required for adoption of the recommendation.

A position adopted by the Tax Executive Committee resulting from a recommendation of the Tax Policy and Planning Committee will remain in force and effect until such time as the Tax Executive Committee determines that the position should be changed. In arriving at the decision that such a position should be changed, the Tax Executive Committee will request the advice of the appropriate technical committee and the Tax Policy and Planning Committee.

Copies of Statements of Tax Policy will be sent to all Tax Division members and to appropriate government officials. All other Institute members may obtain one copy of each statement on request.

Following is a list of current Statements of Tax Policy of the division:

- *Taxation of Capital Gains*, 1974
- *Value-Added Tax*, 1975
- *Corporate Integration Statement (#10)* (replaced Statements)
- *Elimination of the Double Tax on Dividends*, 1976
- *Estate and Gift Tax Reform*, 1976 (withdrawn after most recommendations included in Tax Reform Act of 1976)
- *Taxation of the Formation and Combination of Business Enterprises*, 1979
- *Indexation of the Tax Laws for Inflation*, 1980
- *Analysis of Capital Cost Recovery Proposals*, 1980
- *Suggested Improvements for the Social Security Retirement System*, 1980 (revised 1987)
- *Implementing Indexation of the Tax Laws*, 1981
- *Integration of the Corporate and Shareholder Tax Systems*, 1993

## TAX ADMINISTRATION WORK

### REVIEW OF PROPOSED REGULATIONS

#### OVERVIEW:

*An important part of the division's work in tax administration is the review of proposed regulations. Each committee chairman and the AICPA staff review all proposed tax regulations relating to the technical area assigned to the committee and refer relevant proposals to voting members for review and comment. Detailed procedures assure that comments are carefully developed. Copies of comments are provided, without charge, to any member who sends a request with a stamped, self-addressed envelope.*

*All members are encouraged to submit comments on proposed regulations to the Tax Division for consideration for inclusion in the AICPA's comment document. Members should contact the appropriate AICPA staff person even after the official comment deadline, if they believe there are problems with a particular set of proposed regulations. Feedback from members regarding practical problems encountered with regulations is very helpful in the division's communications with the IRS.*

#### DETAIL:

After reviewing a newly issued set of proposed regulations, the committee chairman and staff person should determine whether the AICPA should comment on the proposed regulations. If they decide that comments should be prepared, they should choose a working group of committee members, including a working group chairman, to draft the comments. After contacting working group members to obtain their agreement to participate in the project, the staff person should send the proposed regulations, together with a cover letter, to all voting members of the committee. A copy of the cover letter, with no attachments, should be sent to each member of the Tax Executive Committee so that they are notified of the project at the earliest possible time. The cover letter should inform the voting members of the topic to be addressed, the members selected to serve on the working group, and the expected timetable for the project. Members who were not selected to serve on the working group should be invited to send their comments to the staff person by the appropriate due date.

If the chairman and staff person agree that comments should not be prepared, the voting members of the committee and the Tax Executive Committee should be informed of this decision immediately. Members who disagree with the conclusion not to comment should contact the committee chairman to express their views.

Through discussion with the committee chairman and the working group chairman, the staff person should determine the best procedure for developing

comments for the particular set of proposed regulations. Often, a conference call at the outset is useful to brainstorm ideas and to divide the writing assignments among the working group members. If the proposed regulations are short, or not easily divided, there may be no need for a conference call. All members would then be responsible for commenting on all aspects of the rules.

Working group members should determine whether the proposed regulations contain the following:

- Requirements not supported by statutory authority.
- Errors in statutory interpretation.
- Points that are unclear or ambiguous.
- Language and requirements that could be simplified.
- Aspects that could be modified to aid in tax administration by including safe harbors, examples, or other helpful guidance.
- Omissions.
- Other matters that deserve comment.

In drafting comments, members should identify transactions and situations in which the proposed regulations lead to incorrect or inequitable results. The comments should not involve lengthy legal analyses. Wherever possible, recommend improvements rather than merely criticize. It is crucial that the comments be in the interests of sound tax policy. Once the appropriate policy has been determined, the comments should strive to accomplish the policy in the simplest manner. Members should not use the comment document merely to advance a client's interests.

Each working group member should prepare comments in the format shown in Appendix A and submit his or her comments to the working group chairman and the AICPA staff person. The individual comments will be assembled into one document. The assembled document will be distributed to the working group for review. At this point in the project, another conference call may be useful to discuss the assembled document. Once the working group is satisfied with the comment document, it will be sent to the voting members of the committee for review. After approval by the voting members, the document will be sent to the Tax Executive Committee for review. If the IRS' comment deadline is approaching, it may be necessary for the committee to perform its review simultaneously with the Tax Executive Committee's review.

In preparing the project timetable at the outset, the schedule should include one week for the voting members' review, and two weeks for the Tax Executive Committee's review. The comment document should be sent to the Tax Executive Committee together with a "Document Review" form. All members of the Tax Executive Committee should make every effort to return the document review form to the staff person by the indicated deadline. The staff

person cannot proceed with the project until he or she obtains approval from two-thirds of the Tax Executive Committee members.

In those rare situations which do not allow sufficient time for full Tax Executive Committee review, the staff person may seek permission from the Vice President—Taxation to use expedited review procedures. An expedited review is performed by two Tax Executive Committee members in one week or less, depending on the deadline involved. If permission for an expedited review is granted, the staff person should work with the Administrative Assistant to the Vice President—Taxation to determine which two Tax Executive Committee members should perform the review. The Tax Executive Committee Chairman should receive a copy of the regulation comments at the same time as the expedited reviewers.

The AICPA staff person and the committee chairman should determine whether the proposed regulations are of such importance that testimony should be delivered at a public hearing, and should make a recommendation to the Tax Executive Committee chairman. If the Tax Executive Committee chairman agrees that the AICPA should testify, the staff person will submit the request in accordance with IRS instructions. The Tax Executive Committee chairman, or an appointed designee, will testify on behalf of the AICPA.

## **REVIEW OF IRS RULINGS**

Each technical committee is responsible for reviewing published Internal Revenue Service rulings within its assigned code section areas. All members are encouraged to submit suggestions for rulings which should be reviewed. Additionally, if an area is in need of a ruling, members are encouraged to bring this to the attention of the division.

No formal review and comment process applies to these rulings, but if an appropriate ruling comes to the attention of the committee, comments may be developed in a manner similar to that used in developing comments on proposed regulations.

In addition, each technical committee should prepare recommendations of issues and consider the development of a draft ruling for submission to the IRS National Office. This will assist the IRS in identifying subjects of interest.

Because the Tax Division will be associated with these committee proposals, Tax Executive Committee members will have a two-week period in which to review any proposed submission. Publicity of the program should emphasize the project itself, rather than any specific recommendation.

## **REVIEW OF IRS REGULATIONS PROJECTS LIST**

Periodically, the division reviews the list of IRS regulations projects to determine whether it believes the priorities of any regulations projects should be changed and to determine whether any projects should be commented on before issuance of proposed regulations.

In those areas in which regulations guidance is particularly needed, recommendations should be prepared (generally, in question-and-answer format) for submission to the IRS National Office.

## **REVIEW OF TAX FORMS**

The Tax Forms Committee meets annually with the staff of the Tax Forms Coordinating Committee of the IRS. At this meeting, the Tax Forms Committee discusses its annual report of recommendations for revision of tax forms and their related instructions. The report is intended to assist the IRS in developing tax forms that accurately reflect the tax law and are as simple as possible. Division members and state societies are requested to provide suggestions for the report.

The Tax Forms Committee may request the assistance of the technical committees in reviewing specific forms and instructions within their areas of responsibility.

## **MEETINGS WITH TREASURY AND IRS OFFICIALS**

As needed, the division schedules meetings with various officials of the Department of the Treasury and the Internal Revenue Service. These meetings are to discuss issues of concern to CPAs in tax practice and to the IRS. Division members are requested to suggest agenda items for such meetings.

The AICPA staff, along with the Tax Practice and Procedures Committee, maintains a liaison with officials of the Treasury and the IRS in an effort to learn of tax administration developments and to be prepared to comment effectively on various administrative proposals.

## TAX LEGISLATION WORK

### OVERVIEW:

*The staff, along with the Tax Legislative Liaison Committee and the chairman of the Tax Executive Committee, maintains liaison with Congress in an effort to learn of developing legislation and to be prepared to comment effectively on legislative proposals. Meetings are scheduled as needed with members and the staff of the congressional tax-writing committees to discuss tax legislative issues of interest to the AICPA and to inform Congress of work in the area of taxes. Periodic meetings are also held with members of the administration to assist in developing administration tax proposals.*

*In testimony before Congressional committees, the Chairman of the Tax Executive Committee generally represents the division.*

### DETAIL:

#### TAX LEGISLATIVE STUDIES

The division studies areas of the Internal Revenue Code for possible recommendations for major and minor revisions. Major studies have included—

- *Proposal for Complete Revision of Subchapter S Corporation Provisions, 1978*
- *An Analysis of Earnings and Profits With Recommendations, 1978*
- *Our Basic Retirement System—Social Security: Suggestions for Improvement, 1978*
- *Fringe Benefits: A Proposal for the Future, 1979*
- *Proposals for the Improvement of Subchapter K, 1979*
- *Tax Recommendations to Aid Small Business, 1980*
- *Underreported Taxable Income: The Problem and Possible Solutions, 1983*
- *Alternatives to the Present Tax System for Increasing Saving and Investment, 1985*
- *Design Issues in a Credit Method Value-Added Tax, 1990*
- *Tax Treatment of Nonbusiness Expenditures: The Form of the Tax Allowance—Deduction or Credit?, 1990*
- *Report on Corporate State Tax Administrative Uniformity, 1990*

## COMMENTS ON PROPOSED TAX LEGISLATION

Generally, comments on proposed legislation are developed by the committee responsible for the subject area. Recommendations are developed and voted on by the committees and Tax Executive Committee as tax policy issues.

The chairman of the Tax Executive Committee usually represents the division before Congress. When the occasion warrants, other members of the division will be called upon to assist the chairman. The chairman can authorize testimony bearing on technical aspects of proposed legislation based upon procedures outlined beginning on page 17. Except in unusual circumstances, the division will not testify beyond the technical aspects of proposed legislation, unless the testimony reflects positions that have been adopted by the division. The chairman is authorized to decide when the unusual circumstances are present and when the matters are technical in nature.

No individual or group of individuals is authorized to represent the division (or any committee or task force thereof) before Congress without the approval of the chairman of the Tax Executive Committee. The Vice President—Taxation will inform the Government Relations Division, in advance, of statements to be made to any branch of the federal government.

Where testimony on the policy aspects of proposed tax legislation is involved, the procedures outlined beginning on page 16 will be followed. Where testimony relates to the technical aspects of proposed legislation, the procedures outlined beginning on page 17 should generally be applied.

Comments on proposed legislation are normally submitted to the congressional committee considering the bill, to the staff of the Joint Committee on Taxation, to key administration officials, and to other interested parties.

## STATEMENTS ON RESPONSIBILITIES IN TAX PRACTICE

### OVERVIEW:

*The Tax Division promulgates a series of Statements on Responsibilities in Tax Practice that are intended to advise CPAs of the division's opinion on what constitutes good standards of tax practice. The statements are advisory in nature and are not binding on CPAs, unlike provisions of the law governing return preparers, rules governing practice before the IRS, and the AICPA Code of Professional Conduct.*

*Statements on Responsibilities in Tax Practice seek to delineate the extent of a CPA's responsibilities to clients, to the public, to the government, and to the accounting profession. They consider the requirements placed on practitioners by the federal government and the AICPA Code of Professional Conduct and, in light of these, present the division's opinions about what constitutes good standards of responsibility in tax practice.*

*The purposes of the statements include—*

- Identifying and developing appropriate standards of responsibilities in tax practice and promoting their uniform application by CPAs.*
- Increasing the understanding of the responsibilities of the CPA by Treasury Department and IRS officials and encouraging the development of similar standards for their personnel.*
- Fostering increased public compliance with and confidence in our tax system through awareness of good standards of tax practice.*

### DETAIL:

The division is authorized to make such statements under its general authority to express opinions on matters of policy related to taxation. No other division or committee of the AICPA is authorized to express such opinions in the area of taxation.

Detailed procedures are established to assure quality and to protect minority views, including a required two-thirds majority vote of both the Responsibilities in Tax Practice Committee and the Tax Executive Committee, as well as an exposure draft to all division members and others.

## PROCEDURES FOR DEVELOPING RESPONSIBILITIES STATEMENTS

Because of the importance of Statements on Responsibilities in Tax Practice, the division has established the following procedures for their issuance.

1. ***Development of subject.*** Appropriate subjects for the statements will be developed by the Responsibilities in Tax Practice Committee of the Tax

Division (hereinafter referred to only as the "committee"). The subjects developed must meet the following criteria:

- a. The subject should cover an area not addressed in an existing statement.
  - b. The subject should be general and broad enough to merit issuance of a separate statement.
  - c. There should be a recognized need for additional guidance in the subject area.
2. ***Draft of proposed statements.*** The committee will prepare the "initial draft" of any proposed statement, generally acting through subgroups.
  3. ***Committee approval of draft statements.*** The initial draft of a proposed statement requires the approval as a policy position by the committee prior to submission for consideration of the Tax Executive Committee.
  4. ***Tax Executive Committee approval of draft statements.*** The Tax Executive Committee will review the initial draft of a proposed statement. If substantive changes are made in the draft, it will be referred back to the committee for reconsideration with a report of the changes and the reasons therefor. This procedure will be followed, where necessary, for successive drafts of a proposed statement. Approval as a policy position by the committee and the Tax Executive Committee is required before a draft can be submitted for exposure outside the Tax Division.
  5. ***Exposure draft.*** After appropriate approval by the Tax Executive Committee, an "exposure draft" will be submitted for comment to the following groups and individuals:
    - a. Members of the Tax Division
    - b. Members of the Board of Directors
    - c. Members of the Council of the AICPA
    - d. Chairman of the Professional Ethics Executive Committee
    - e. State society committees on taxation, with information copies to state society presidents and executive directors
    - f. Institute's legal counsel
    - g. Commissioner of Internal Revenue (for information only)
    - h. Director of Practice, Internal Revenue Service (for information only)
  6. ***Publicity for exposure draft.*** Concurrently with the circulation of the exposure draft to interested parties, notification of the progress of the proposed statement will be given in the *Journal of Accountancy*, the *Tax Adviser*, and the *CPA Letter*.

7. **Comments on exposure draft.** Comments on the exposure draft will be considered by the committee. Revisions will be made when deemed appropriate and a "final draft" prepared. The final draft must be approved by the committee as a policy position.
8. **Tax Executive Committee approval of final draft.** The final draft, as approved by the committee, will be considered by the Tax Executive Committee together with all pertinent data, including comments on the exposure draft, and opinion of legal counsel. If substantive changes are made by the Tax Executive Committee in the final draft, it will be referred to the committee for reconsideration with a report of changes and the reasons therefor. Approval as a policy position by the committee will be required for the Tax Executive Committee to consider a "revised final draft."
9. **Published statement.** After a final draft of a proposed statement has been approved as a policy position by the Tax Executive Committee and the committee, it will be deemed ready for publication.
10. **Publicity and distribution of adopted statement.** Statements on Responsibilities in Tax Practice that are adopted by the Tax Division will be publicized in the *CPA Letter*, the *Journal of Accountancy*, and the *Tax Adviser*. A copy of each statement will be distributed to all Tax Division members and to AICPA practice units. All other Institute members may obtain one copy of each statement on request.
11. **Amendments.** The procedures described for development of a new statement shall be observed in considering amendment of any statement previously issued by the division.

## DISSENTS

Any member of the committee or the Tax Executive Committee who votes against a final draft of a proposed statement will have the following three options if the final draft is approved:

1. No action may be taken, in which case the draft will be published as a statement approved as a policy position by the committee and the Tax Executive Committee, without reporting the specific vote.
2. Recognition of dissent may be requested, in which case the statement will be published with a note recording such member's dissent from the statement.
3. Publication of the dissenting opinion may be requested, in which case a brief explanation of the dissent, supplied by the dissenter, will be published with the statement.

## **VOLUNTARY TAX PRACTICE REVIEW PROGRAM**

Over the course of several meetings in 1990 and 1991, the Tax Executive Committee approved *Guidelines for Voluntary Tax Practice Review* (VTPR) as a practice guide for distribution to all Tax Division members. This practice guide is designed to assist all tax practitioners, from sole practitioners to large departmentalized tax practices, to design their own individualized systems of tax practice quality control. In addition, the practice guide can be used by tax practitioners wishing to review their own tax practices from a quality control standpoint, or to have an outside tax practitioner review their practices.

The VTPR program is a voluntary, quality-assurance program, intended to help members maintain or upgrade their practices, avoid penalties and liabilities, and increase tax practice profitability.

The members and staff of the Tax Division will continue to support the VTPR program by revising and updating the practice guide, developing CPE materials to familiarize AICPA members with the program and its benefits, and serving as a focal point for suggestions about the VTPR program.

## PUBLIC INFORMATION AND COMMUNICATIONS

### AUTHORITY TO SPEAK FOR THE INSTITUTE ON TAX MATTERS

#### OVERVIEW:

*As a Senior Technical Committee of the AICPA, the Tax Executive Committee is authorized to speak for the entire AICPA on matters related to taxation, without clearance from the AICPA Council or Board of Directors. This is a substantial responsibility, and procedures have been developed to assure the quality of our positions, protect minority views, and clearly and strongly speak for the membership.*

*Accordingly, all inquiries from the press on division positions should be referred to the staff for handling. Members should make it clear that they are not speaking for the AICPA in any public addresses on tax matters, unless material has been properly cleared.*

*In accordance with the authority of the Tax Executive Committee to act for the AICPA in the area of taxes, it is essential that statements to all outside groups that may be attributed to the AICPA be reviewed and approved by the Tax Executive Committee.*

#### DETAIL:

The basis of the Tax Executive Committee authority is a resolution adopted by the AICPA Board of Directors at its meeting on July 13–14, 1970. The text of the resolution follows:

WHEREAS, the accounting principles board, the committee on auditing procedure (currently, the executive committees of the accounting and auditing standards divisions), and the executive committees of the divisions of federal taxation,\* management advisory services, and professional ethics—herein referred to as “senior technical committees”—have been delegated authority by the Council of the American Institute of Certified Public Accountants to make public statements in their respective areas of specialization in accounting; and

WHEREAS, many other committees, particularly those cooperating with government agencies and other bodies, are required to give consideration to accounting problems in their activities; and

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\* *Ed. note:* The Tax Division and the Tax Executive Committee were formerly known as the Federal Taxation Division and the Federal Taxation Executive Committee, respectively.

WHEREAS, consistency in all public statements issued in the name of the Institute is obviously desirable.

BE IT RESOLVED:

(1) No committee shall make public statements on accounting matters not yet covered by recommendations or pronouncements of senior technical committees without prior review by the chairman of the senior technical committee authorized to make such decision or by members of that senior technical committee whom the chairman may designate. The purpose of the review is to preclude public statements that may be inconsistent with those previously made or under consideration by senior technical committees.

(2) Subject to the limitation of paragraph (1) committees may confer or correspond with any appropriate party about technical problems, existing standards, recommendations or pronouncements of senior technical committees, and any other matters which the committee believes pertinent to the subject which it has under consideration.

Accordingly, without clearance from the AICPA Council or Board of Directors, the Tax Division is authorized to make public statements on matters related to taxes, including tax legislation, tax administration, statements on responsibilities in tax practice, and information to assist AICPA members in maintaining and increasing their proficiency in taxes. All statements involving policy or technical matters issued on the authority of the division should clearly be identified as AICPA positions. Committees must clear all policy recommendations with the Tax Executive Committee.

In accordance with this policy, Tax Division members should make clear that, in public addresses on tax matters, they are not speaking on behalf of the AICPA or its Tax Division unless all clearance procedures have been finalized.

All press releases and similar communications made on behalf of the Institute to reporters and financial writers shall be channeled through a division director, the Vice President—Taxation, or the Vice President—Communications for proper clearance.

#### **AUTHORITY TO INTERPRET GENERAL STANDARDS RELATED TO TAX MATTERS**

The Tax Executive Committee has not requested authority to interpret general standards or to establish technical standards in the tax area under Rules 201 and 202 of the AICPA Code of Professional Conduct. It may do so in the future, and other divisions may not do so in the tax area.

Generally, inquiries from Institute members and nonmembers requesting clarification or interpretation of a published statement will be referred to a

committee for disposition. At the discretion of the chairman of the committee, its members or the Institute staff will be requested to draft replies to the inquiries.

The following statement was made by the AICPA Board of Directors at its meeting on May 8, 1981:

Inquiries have been raised as to the authority of the Federal Taxation Division Executive Committee to interpret the general standards of the profession as they apply to tax practice. The answer is that it does have that authority.

The bylaws authorize the Council to designate certain committees as "senior committees." There are presently twelve committees designated as "senior." The Federal Taxation Division Executive Committee was one of the first to be so designated.

Council has designated seven of the twelve senior committees as "senior technical committees" authorized to make public statements on matters related to their area of practice, without prior clearance with the Council or the Board of Directors. The more than one hundred other AICPA committees report to the Board of Directors and any public statements of these committees must be cleared by the board. Once again, the Federal Taxation Division Executive Committee was one of the first to be designated as a "senior technical committee" authorized to speak publicly without prior clearance.

Under the AICPA bylaws, these designations unquestionably make the Federal Taxation Division Executive Committee the Institute's chief representative and spokesman on tax matters. Its authority to speak publicly on matters in its area of responsibility without prior clearance is not diminished by the fact that it has not asked Council for specific authority to interpret general standards as set forth in Rule 201 or to establish standards under Rule 204 [now Rule 202].

The adoption of Rule 201 had no direct effect on the existing Statements on Responsibilities in Tax Practice or the ability of the Federal Taxation Division Executive Committee to continue the series by issuing additional Statements. What Rule 201 provided was a vehicle by which a committee could request designation so that its interpretations of the general standards would be enforceable under the Code. Its pronouncements, however, are expressive of the best thinking of the only committee charged with representing the AICPA in the field of federal taxation. Further, no other body within the AICPA, save only the Professional Ethics Division, is authorized to interpret the standards of the profession as they relate to tax practice.

## **AGREEMENT ON PERSONAL FINANCIAL PLANNING MATTERS**

The Tax Executive Committee is the senior technical committee of the AICPA designated to represent the Institute on tax matters before any committee of Congress, other government bodies, and the public. With respect to all other senior technical committees, it has exclusive responsibility for technical tax and tax policy issues within the Institute. This includes, but is not limited to, development of, or comments on, tax policy matters; technical review and comments on rulings, regulations, and legislation; tax administration matters; issuance of Statements of Tax Policy; Statements on Responsibilities in Tax Practice; and guidance on the practice of tax by CPAs.

The Personal Financial Planning Executive Committee has responsibility to provide guidance on the practice of personal financial planning by CPAs. Personal financial planning involves analysis of financial condition, cash flow planning, income tax planning, risk management, investment planning, retirement planning, education funding, and estate planning.

The Tax Executive Committee shall have the authority to review and approve the tax aspects of any pronouncements, publications, or guidance by the Personal Financial Planning Executive Committee prior to the exposure of those statements to the membership or the public.

A liaison committee shall be established that consists of three members of each Executive Committee with staff from each division. This liaison committee is expected to meet at least semiannually. If official positions, pronouncements, or publications developed by the Personal Financial Planning Executive Committee or Tax Executive Committee involve policy or technical issues that potentially overlap the authority of the other Executive Committee, the liaison committee shall seek to resolve any such conflicts, with such resolution reported to the two Executive Committees. Unresolved issues will be referred to the Board of Directors. One member from each Executive Committee will be designated to serve as co-chairman of the liaison committee.

The respective Executive Committee chairmen and the appropriate staff members will be included in the distribution lists by both divisions. Consideration will be given to a liaison relationship between relevant committees of the two divisions.

## **DIVISION PUBLICATIONS AND CONFERENCES**

### **PUBLICATIONS**

#### ***The Tax Adviser***

The *Tax Adviser* is a monthly publication for tax practitioners published by the AICPA. It is distributed to all Tax Division members as part of their package of benefits. All members are encouraged to write and submit articles to the *Tax Adviser*.

The editor of the *Tax Adviser* is a member of the AICPA staff. The editor is assisted in planning and policy decisions, as well as in obtaining and reviewing articles, by the Editorial Advisory Board of the *Tax Adviser*.

The *Tax Adviser* seeks to provide useful information for the tax practitioner at a sophisticated level and frequently reports on the activities of the Tax Division.

#### ***Tax Practice Guides and Checklists***

Distributed every fall, these guides and checklists provide members with invaluable material for preparation and review of all principal tax forms, letters of transmittal to clients, model engagement letters, and other helpful guides.

#### ***Tax Division Newsletter***

The Tax Division produces a periodic newsletter, written and edited by the staff, that is distributed to all members. Members are encouraged to contribute either newsworthy items or practical advice to the staff for possible publication in the newsletter.

### **CONFERENCES**

#### ***National Conference on Federal Taxes***

The Tax Division assists the Continuing Professional Education Division in conducting an annual National Conference on Federal Taxes to further the tax knowledge of CPAs. The conference generally addresses a major tax theme of current interest to CPAs and features individual speakers or panels that discuss important aspects of the theme. The emphasis of the conference is on practical planning suggestions. Panels are composed of government officials, division members, and other outstanding CPAs in tax practice. The two-day conference is held in the fall, in Washington, D.C. The Tax Education Committee and the division staff assist in the preparation of the conference.

### ***Employee Benefits Conference***

The Tax Division and the Federal Government Division sponsor an annual, three-day employee benefits seminar. The conference provides participants with the latest tax, accounting and auditing information concerning employee benefits, including qualified retirement plans, deferred compensation and health or other welfare plans for their clients and themselves. The emphasis of the conference is on practical planning techniques. The conference is directed to those participants with an intermediate to advanced level of knowledge in the employee benefits field.

### ***Advanced Estate Planning Conference***

The Tax Division and the Continuing Professional Education Division jointly sponsor an annual Advanced Estate Planning Conference. This program is designed specifically to help CPAs serve their individual clients more successfully. Responsibility for this conference is on a steering committee, which has members from the Tax Education, Fiduciary Income Tax, and Estate and Gift Tax Committees of the Tax Division, as well as the AICPA Continuing Professional Education Division.

### ***ABA/AICPA/IRS National Office - Tax Practitioners Technical Roundtable***

The Tax Division and the Tax Section of the American Bar Association cosponsor a meeting with IRS officials to discuss procedural and substantive tax administration issues.

### ***CPA/IRS National Office Tax Season Wrap-Up***

The division coordinates a post-tax season program between the IRS and the state societies to discuss any problems that may have arisen.

### ***Graduate Tax Education Symposium***

The Tax Education Committee conducts a biennial symposium to discuss the state of graduate tax education and recent developments affecting tax education in general.

### ***Invitational Conferences***

The division periodically sponsors invitational conferences to improve the tax law. Such conferences address issues such as small business tax simplification and reduction of income tax complexity. These are invitational conferences intended to bring together top tax experts in the government and the accounting profession to address major issues.

## **RELATIONS WITH OTHER ORGANIZATIONS**

### **STATE SOCIETIES**

The Tax Division maintains an informal liaison with the tax committees of the various state societies. This liaison is intended to provide a mutual benefit to the state societies and the AICPA in various tax matters of common interest. State societies will be invited to submit agenda items on the same basis as division volunteer members (see material on page 9). The staff will assign the agenda items to the responsible committee for consideration.

### **OTHER ORGANIZATIONS**

The chairman of the Tax Executive Committee appoints one or more Tax Executive Committee members to serve as liaison to other organizations, including the Section of Taxation of the American Bar Association. This liaison maintains relations and helps identify issues and coordinate work in areas of shared interest.

## ARTHUR J. DIXON MEMORIAL AWARD

*The Arthur J. Dixon Memorial Award is the highest award given by the accounting profession in the area of taxes.* The award was established in 1982 in memory of Arthur J. Dixon, who served as chairman of the Tax Executive Committee from 1977 to 1980. He served the division and the profession with distinction, and was a "tax person's tax person." The award is given for distinguished services in the area of taxes in the spirit of Arthur J. Dixon's professionalism.

Past recipients have been:

- 1982 Arthur J. Dixon (posthumous)
- 1983 Robert G. Skinner
- 1984 Bernard Barnett
- 1985 William C. Penick
- 1987 Don J. Summa
- 1988 George E. Tornwall
- 1989 William T. Diss
- 1990 Dominic A. Tarantino
- 1991 William L. Raby
- 1992 Donald H. Skadden
- 1993 Saul Braverman

Tax Executive Committee members and others nominate candidates who are reviewed by a task force of the Tax Division Administrative Committee. The task force selects two candidates, and reports its recommendations directly to the Tax Executive Committee. The Tax Executive Committee decides whether the award will be presented and, if so, to whom. The award is presented at a Tax Division meeting.

# APPENDIX A

## FORMAT FOR COMMENTS ON PROPOSED REGULATIONS



**AICPA**

American  
Institute of  
Certified  
Public  
Accountants

1455 Pennsylvania Avenue, NW  
Washington, DC 20004-1081

(202) 737-6600  
Fax (202) 638-4512

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Comments on Proposed Regulations Section 1.585 Regarding  
the Method of Accounting for Bad Debts by Large Banks

Section 585 Working Group Members

Karen C. Gardner, Chairman

John W. Alexander

Marc D. Levy

Patricia M. Hale, AICPA Technical Manager

Submitted to the Internal Revenue Service  
February 20, 1991

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Comments on Proposed  
Regulations Section 1.585  
Regarding the Method of Accounting  
for Bad Debts by Large Banks

February 20, 1991

GENERAL COMMENTS

On December 12, 1990, proposed regulations were issued to implement Internal Revenue Code section 585(c). This section, enacted by the Tax Reform Act of 1986, prohibits large banks from using the reserve method of accounting for bad debts. On the whole, we are pleased with the results reached in these proposed regulations. The rules are generally well-written, and they generally provide equitable results. In the Specific Comments section of this document we have described areas where the regulations could be improved by providing further clarification or amendment.

One overall concern we have is that the proposed regulations exclude organizations that maintain a bad debt reserve under section 593 from the rules providing for reserve recapture and the cut-off method. We strongly believe this exclusion is inappropriate and not supportable in the Code nor in legislative history. To the contrary, The General Explanation of the Tax Reform Act of 1986 (p. 556), prepared by the Staff of the Joint Committee on Taxation, clearly explains that a large thrift that ceases to be eligible for section 593 becomes a "large bank" for reserve purposes if it otherwise satisfies the definition of section 581. It is not logical to conclude that in such a situation an institution no longer qualifying as a thrift under section 593 must use the bad debt deduction rules under section 585, yet is prohibited from following the reserve recapture rules provided for in the same Code section. We recommend elimination of the exclusion of section 593 organizations from the application of these proposed regulations. If special consideration should be given to section 593 organizations, any such rules should be either covered in the regulations forthcoming under section 593, or issued in conjunction with those regulations.

## SPECIFIC COMMENTS

### 1. Prop. Reg. Sections 1.585-5(b)(2), -5(b)(3)(i) and -7(d)(3)

Important Terms Left Undefined. The proposed regulations use the terms: "significant portion," "substantially all" and "significant amount." Prop. Reg. § 1.585-5(b)(2) provides for carryover of the "large bank" taint in certain transfers by a large bank of a "significant portion" of its assets. Prop. Reg. § 1.585-5(b)(3)(i) provides for carryover of the "large bank" taint in certain acquisitions of "substantially all" of the assets of a large bank. Prop. Reg. § 1.585-7(d)(3) provides for the application of an anti-abuse rule to a bank that elects the cut-off method and disposes of a "significant amount" of its pre-disqualification loans in a tax motivated transaction.

These terms are obviously intended to establish a threshold beyond which a particular rule becomes applicable. Unfortunately, however, the proposed regulations fail to define these terms. While Example 4 of Prop. Reg. § 1.585-5(b)(4) implies that the transfer of one third of a bank's total assets constitutes a significant portion, no other guidance is provided. In order to eliminate doubt regarding whether a particular transaction is below or above the applicable threshold, we urge that the final regulations define each of these terms as a specific percentage of assets (for "significant portion" and "substantially all") or pre-disqualification loans (for "significant amount").

### 2. Prop. Reg. Section 1.585-5(b)(3)(ii)

Application to Taxable Asset Purchases. Prop. Reg. § 1.585-5(b)(3) applies when a corporation acquires "substantially all" of the assets of a "large bank" in either a taxable or nontaxable transaction. Prop. Reg. § 1.585-5(b)(3)(ii) provides that regardless of whether section 381 applies to an acquisition, Reg. § 1.381(c)(4)-1 must be used to determine the predominant accounting method after the acquisition.

This requirement extends the "once a large bank, always a large bank" rule (section 585(c)(2)) to taxable asset acquisitions in which the accounting method of the transferor historically has been irrelevant. To our knowledge, this requirement has not been imposed previously on asset purchases even when the transferor may have been precluded statutorily from using a particular method of accounting (e.g., a transferor with average gross receipts exceeding \$5 million (section 448)). In fact, we

believe the IRS does not have the authority to impose this requirement outside the context of a section 381 transaction.

Safeguards against transactions designed to circumvent the requirements of section 585(c)(2) are provided in other sections of the proposed regulations. Prop. Reg. § 1.585-5(b)(2) prevents the adoption of the reserve method when the transferor retains control of the transferee or assets are disposed in a section 355 transfer. However, Prop. Reg. § 1.585-5(b)(3)(ii) may preclude the continued use of the reserve method even when the transferor and the transferee are totally unrelated.

The final regulations should not apply section 381 to taxable asset acquisitions in determining the transferee's post-acquisition method of accounting.

### 3. Prop. Reg. Section 1.585-5(b)(3)(ii)

Requirement to Integrate "Separate and Distinct" Trade or Business. This paragraph states that "if an acquiring corporation has more than one banking business immediately after the acquisition, all such businesses are treated as one integrated business." (Emphasis added.) This requirement is inconsistent with sections 381 and 446, which clearly recognize that taxpayers can operate separate and distinct trades or businesses and have different methods of accounting for those businesses. (Reg. § 1.381(c)(4)-1(b)(2).) Further, the section 381 regulations provide rules applicable to situations where the acquiring corporation does not operate separate and distinct trades or businesses. (Reg. § 1.381(c)(4)-1(b)(3).) Different rules should not be instituted for purposes of section 585.

Taxpayers able to establish the operation of separate and distinct "banking businesses" should not be required to integrate those businesses for purposes of determining their predominant method of accounting.

#### 4. Prop. Reg. Section 1.585-5(c)(4)(ii)

Large Bank Status for Estimated Tax Purposes. In determining whether an institution is a "large bank," the formula for estimating the tax bases of assets held on any report date during the year utilizes a "tax/book ratio" as of the close of the current taxable year. As a result, before the formula can be applied to each report date, the tax bases of assets at the end of the year must be known.

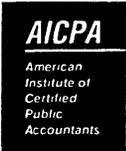
It follows, then, that it cannot be determined conclusively whether a year is a disqualification year until that year has, in fact, passed. We recommend that the final regulations provide that for purposes of determining estimated tax payments under section 6655, any bad debt reserve recapture to be recognized in the disqualification year should be deemed to occur on the last day of such taxable year.



**APPENDIX B**

**VOTING MEMBER EXPENSE  
REIMBURSEMENT FORM**





Date     /     /    

## Request for Reimbursement

**IMPORTANT: Please be sure to prepare only one form for each meeting.**

<p><b>Please print:</b></p> <ul style="list-style-type: none"> <li>• Committee or Task Force Name _____</li> <li>• Member Name _____</li> <li>• Name of Assigned AICPA Staff _____</li> <li>• Dates of Meeting _____ (MONTH) _____ (DAYS) _____ (YEAR)</li> <li>• Location of Meeting _____</li> <li>• Other Explanation _____</li> </ul>	<p style="text-align: center;"><b>MAILING INSTRUCTIONS:</b></p> <p>The completed form should be mailed to:</p> <p><b>Director, Financial Management American Institute of Certified Public Accountants Harborside Financial Center 201 Plaza Three Jersey City, NJ 07311-3881</b></p>
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REIMBURSABLE EXPENSES (SEE POLICY ON REVERSE SIDE)					
ITEM AND DESCRIPTION	AMOUNT				
TRANSPORTATION (COACH RATE—UNLESS UNAVAILABLE)	\$ _____				
LOCAL TRANSPORTATION (BUS, RAIL, CAB)					
AUTO _____ MILES @28¢ = \$ _____ PARKING \$ _____ TOLLS \$ _____					
MEALS (Must be listed separately—even if itemized on hotel bill)	AMOUNT				
	\$ _____				
LODGING (Charges for hotel room, taxes, etc.)					
OTHER—EXPLAIN					
NOTE: SEE REVERSE SIDE FOR LIMITATIONS ON EXPENSES AND SPECIFIC REQUIREMENTS FOR RECEIPTS AND DOCUMENTATION. PLEASE SUBMIT ORIGINAL RECEIPTS FOR ALL INDIVIDUAL EXPENSE ITEMS IN EXCESS OF \$25.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"> <b>Total Per Diem Costs</b>  <small>(Not to exceed \$200/day)                      (NYC &amp; DC = not to exceed \$250/day)</small> </td> <td style="width: 20%; text-align: right;">\$ _____</td> </tr> <tr> <td><b>Total Reimbursement Requested</b></td> <td style="text-align: right;">\$ _____</td> </tr> </table>	<b>Total Per Diem Costs</b> <small>(Not to exceed \$200/day)                      (NYC &amp; DC = not to exceed \$250/day)</small>	\$ _____	<b>Total Reimbursement Requested</b>	\$ _____
<b>Total Per Diem Costs</b> <small>(Not to exceed \$200/day)                      (NYC &amp; DC = not to exceed \$250/day)</small>	\$ _____				
<b>Total Reimbursement Requested</b>	\$ _____				

<p><i>Make check payable to (please type or print):</i></p> <ul style="list-style-type: none"> <li>• Name _____ <small>(INDIVIDUAL, FIRM OR COMPANY)</small></li> <li>• Address _____ <small>(STREET ADDRESS OR P.O. BOX)</small></li> <li>• _____ <small>(CITY, STATE AND ZIP CODE)</small></li> </ul>	<p>_____ (MEMBER'S SIGNATURE)</p> <p>_____ (DATE)</p> <p>AICPA APPROVAL _____</p>
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AICPA USE ONLY			
• Account No. _____	\$ _____	• Account No. _____	\$ _____
• Account No. _____	\$ _____	• Account No. _____	\$ _____

## AICPA REIMBURSEMENT POLICY

The following policy was adopted by the Council of the Institute on October 20, 1990:

All members of Council, Boards, Committees, subcommittees and task forces (hereinafter "committees") are urged to devote the time necessary to fulfill the commitment associated with their acceptance of appointment. To enable all to do so and to alleviate unintended burdens, the policy of the Institute is to allow reimbursement of actual expenses only of those members whose attendance at meetings would cause significant disruption to the professional practice, business or other activities in which they are involved. Members do not qualify for reimbursement where committee participation has no such significant effect.

Requests for reimbursement will, in all cases, be considered as coming from members entitled to reimbursement. Such requests will be subject to appropriate verification procedures within the AICPA staff. There will be no disclosure, outside of the AICPA staff, with a need to know, of the names of those who ask for reimbursement.

### ADMINISTRATIVE GUIDELINES

#### Eligibility

Reimbursement is strictly limited to:

1. Members of the Board of Directors
2. Members of Council
3. Members, or non-member consultants, appointed to serve on: (a) committees, (b) subcommittees, (c) task forces established by committee chairmen, or (d) groups established by the Chairman of the Board of Directors.

#### Limitations

1. Reimbursement for transportation costs is limited to coach fare (unless unavailable) or its equivalent. The cost applicable to personal stopovers will not be reimbursed.
2. Reimbursement for meals, lodging, tips and other out-of-pocket expenses may not exceed an amount to be established from time to time by the Board of Directors. (As of 4/88, the amounts are \$250/day for New York City and Washington, D.C. and \$200/day for all other locations.) Cost of telephone calls, valet service, laundry, entertainment, greens fees (golf), tennis fees, health club fees, in-room movies, mini-bars and other personal expenses will not be reimbursed.
3. Expensive methods of surface travel should be avoided. For example, unless a meeting is being held in a particularly remote location (a rare occurrence) cost of car rentals will not be reimbursed.
4. Reimbursement will only be provided for funds actually spent. For example:
  - (a) Although reimbursement will be provided for full coach fare, it will only be made if a full coach fare is utilized. If a member flies at a reduced rate, reimbursement will only be made for the reduced rate.
  - (b) A member who uses frequent flyer miles to travel on Institute business can only request reimbursement for funds actually spent. If the frequent flyer ticket was free, the member is not eligible to request any reimbursement for air travel.
5. Reimbursement is authorized for members of Council attending the fall Council meeting, and for committee members attending committee meetings prior to the fall meeting of Council or immediately following the Annual meeting program, and no reimbursement will be made to any AICPA member in connection with attendance at the Annual meeting, except those participating as speakers or in other designated capacities, since all members are expected to attend the Annual meeting at their own expense.

#### Receipts and Documentation

All individual expense items in excess of \$25 should be supported by original receipts. Charges for airline travel *MUST* be supported by the passenger coupon portion of the ticket. Hotel charges *MUST* be supported by an itemized bill with evidence of payment. Original documentation is requested in all cases. In unusual circumstances, if originals are not available, copies will be accepted. Expenses that are not properly documented will not be reimbursed.

#### Timing

Requests for reimbursement ordinarily should be submitted within sixty days after a meeting. In no event, however, will requests for reimbursement be honored for meetings during a fiscal year if submitted more than thirty days after the close of that fiscal year which ends on July 31.

#### Submission Instructions

To maintain confidentiality, requests for reimbursement, accompanied by receipts, tickets, and other supporting documentation should be sent directly to the Director, Financial Management at the AICPA's offices in Jersey City, N.J.

## APPENDIX C

# COMMITTEE ORGANIZATION CHART

**TAX EXECUTIVE COMMITTEE (p. 81)**

<u><i>Administrative</i></u>	<u><i>Policy and Government</i></u>	<u><i>Practice Support Services</i></u>	<u><i>Technical</i></u>
Tax Division Administrative (p. 82)	Relations With the Bar (p. 84)	Responsibilities in Tax Practice (p. 88)	Bank and Savings Institutions Taxation (p. 95)
Tax Division Communications (p. 83)	Tax Legislative Liaison (p. 84)	Tax Computer Applications (p. 89)	Corporations and Shareholders Taxation (p. 96)
	Tax Policy and Planning (p. 85)	Tax Education (p. 90)	<ul style="list-style-type: none"> <li>• Consolidated Tax Issues Task Force (p. 97)</li> <li>• Bankruptcy and Insolvency Issues Task Force (p. 97)</li> <li>• Earnings and Profits Task Force (p. 98)</li> <li>• Alternative Minimum Tax Task Force (p. 99)</li> </ul>
	<ul style="list-style-type: none"> <li>• Capital Gains Task Force (p. 86)</li> <li>• Consumption Taxation Task Force (p. 87)</li> </ul>	<ul style="list-style-type: none"> <li>• Model Tax Curriculum Task Force (p. 92)</li> <li>Tax Practice Guides (p. 92)</li> <li>Tax Practice Management (p. 93)</li> <li>• Tax Specialization Task Force (p. 94)</li> </ul>	Employee Benefits Taxation (p. 100)
	Tax Simplification (p. 87)		Energy Taxation (p. 101)
			Estate and Gift Tax (p. 101)
			<ul style="list-style-type: none"> <li>• The Recognition of the Appreciation of Assets at Death Task Force (p. 102)</li> </ul>
			Fiduciary Income Tax (p. 103)

- Individual Taxation (p. 104)
- Interest Expense Task Force (p. 105)
- Domestic Relations Task Force (p. 106)
- Insurance Industry Taxation (p. 106)
- International Taxation (p. 107)
- Investment Company Taxation (p. 108)
- Partnership Taxation (p. 109)
- S Corporation Taxation (p. 110)
- Small Business Taxation (p. 111)
- State and Local Taxation (p. 112)
- Tax Accounting (p. 113)
- Workload Compression Task Force (p. 114)
- Tax Exempt Organizations (p. 115)
- Tax Forms (p. 116)
- Tax Practice and Procedures (p. 117)

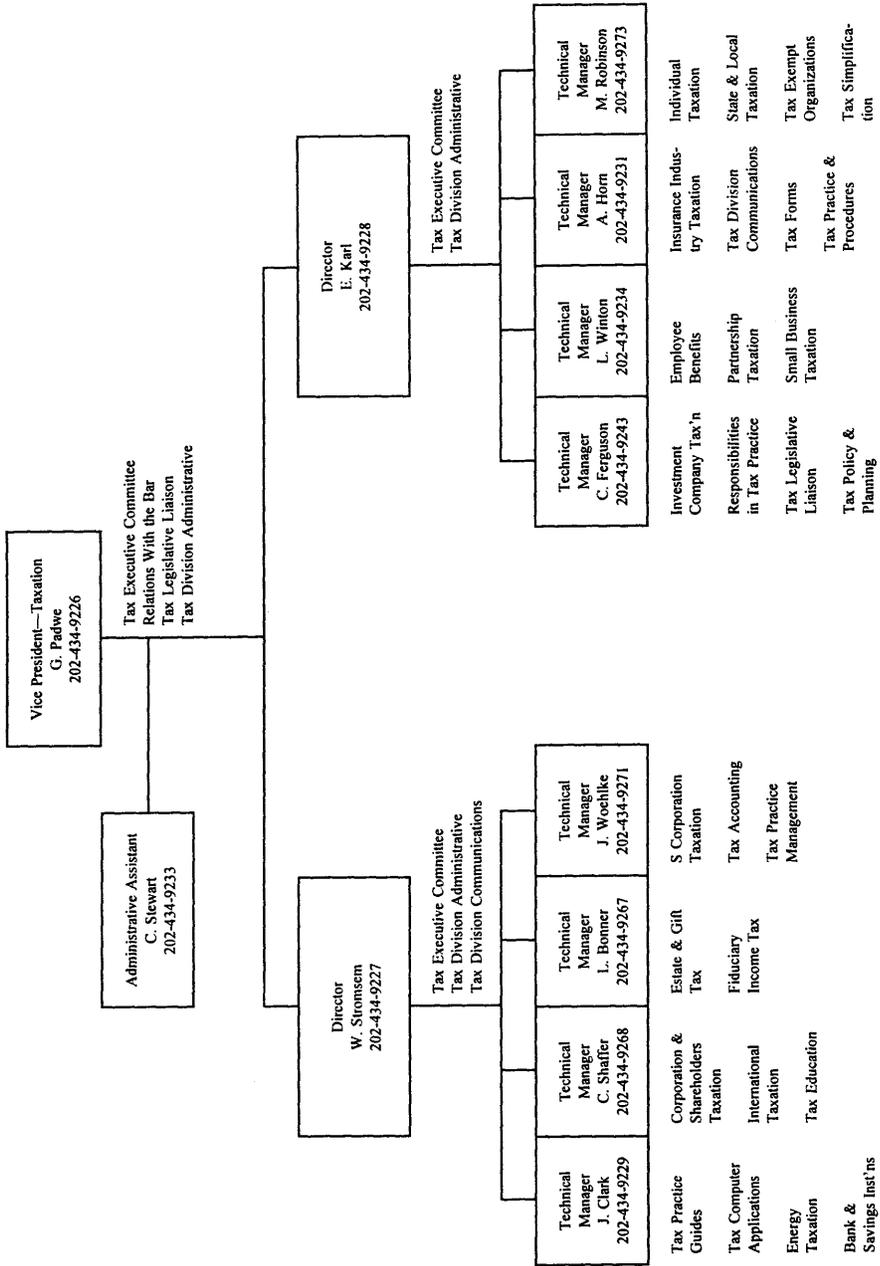


APPENDIX D

TAX DIVISION STAFF  
ORGANIZATIONAL CHART



**TAX DIVISION COMMITTEES  
GROUPED BY STAFF ASSIGNMENT**





# APPENDIX E

## TECHNICAL COMMITTEE CODE SECTION ASSIGNMENTS



All committees are responsible for achieving their assigned objectives as listed in Appendix F. To help coordinate the efforts of the various technical committees and to assist members in routing inquiries to the proper committee, the following section assignments are made from the Internal Revenue Code and related Treasury Regulations.

## BY COMMITTEE

<u>Committee</u>	<u>Code Section</u>
<b>Bank and Savings Institutions Taxation (p. 95)</b>	
Banking Institutions	581-596
<b>Corporations and Shareholders Taxation (p. 96)</b>	
Tax on Corporations	11-12
Changes in Rates During a Taxable Year	15
Credit for Overpayment of Tax	35
General Business Credit; Carryback and Carryforward of Unused Credits	38-39
R and D Credit	41
Investment Credit	46-50
Regular and Alternative Minimum Tax	53-59
Itemized Deductions	161-196
Amortization of Intangibles	197
Corporate Itemized Deductions	241-250
Nondeductible Items	261-263
Nondeductible Items	264-269
Nondeductible Items	274-275
Corporate Acquisition Indebtedness	279
Nondeductible Items	280A-G
Corporate Preference Items	291
Corporate Distributions and Adjustments	301-302
Stock Redemptions to Pay Death Taxes	303
Corporate Distributions and Adjustments	304-362
Corporate Distributions and Adjustments	368-381
Net Operating Loss Carryforwards	382
Limitations on Excess Credits	383
Limitation on Preacquisition Losses	384
Treatment of Corporate Interests as Stock or Debt	385
Accumulated Earnings Tax	531-537
Corporate Shareholder Basis in Stock	1059
Allocation of Purchase Price	1060
Consolidated Returns	1501-1563
Greenmail	5881

<u>Committee</u>	<u>Code Section</u>
<b>Employee Benefits Taxation (p. 100)</b>	
Miscellaneous Exclusions	104–107
Retirement Savings	219
Deferred Compensation, etc.	401–425
Self-Employment Tax	1401–1403
Employment Taxes	3101–3509
Qualified Pension Plan Excise Taxes	4971–4981A
<b>Energy Taxation (p. 101)</b>	
Nonconventional Source Fuel	29
Gasoline Tax Credit	34
Alcohol Used as a Fuel	40
Environmental Tax	59A
Alcohol Fuel Credit	87
Itemized Deductions	161–196
Amortization of Intangibles	197
Intangible Drilling Costs	263(c)
Uniform Capitalization	263A
Disposal of Coal or Domestic Iron Ore	272
IDC and ME and D Costs	291(b)
Mining and Solid Waste Reclamation	468
Natural Resources	611–638
Gain from Dispositions of Oil and Gas Properties	1254
Energy Excise Taxes	4041–4121
Environmental Excise Taxes	4611–4662
Windfall Profit Taxes	4986–4997
Trust Funds	9500–9602
<b>Estate and Gift Tax (p. 101)</b>	
Certain Death Payments; Gifts and Inheritances	101–102
Holders of Life or Terminable Interest	273
Stock Redemptions to Pay Death Taxes	303
Estate Taxes	2001–2057
Estates of Nonresidents Who Are Not Citizens	2101–2108
Estate Taxes	2201–2210
Gift Taxes	2501–2524
Generation–Skipping Transfer Tax	2601–2663
Special Valuation Rules	2701–2704

<u>Committee</u>	<u>Code Section</u>
<b>Fiduciary Income Tax (p. 103)</b>	
Estates, Trusts, Beneficiaries and Decedents	641–692
<b>Individual Taxation (p. 104)</b>	
Tax on Individuals	1–5
Changes in Rates During a Taxable Year	15
Nonrefundable Personal Credits	21–26
Earned Income Credit	32
Credit for Overpayment of Tax	35
Regular and Alternative Minimum Tax	53–59
Computation of Taxable Income	61–74
Individual Commodity Credit Loans	77
Computation of Taxable Income	79–86
Interest on Municipal Bonds	103
Exclusions	108–135
Personal Exemptions	151–153
Itemized Deductions	161–196
Individual Itemized Deductions	211–217
Nondeductible Items	261–263
Nondeductible Items	264–269
Nondeductible Items	280A–F
Golden Parachute Payments	280G
Ordinary and Capital Gains and Losses	1001–1059A
Ordinary and Capital Gains and Losses	1071–1241
Ordinary and Capital Gains and Losses	1245–1253
Ordinary and Capital Gains and Losses	1255–1257
Employee Benefits Excise Taxes	4999–5000
<b>Insurance Industry Taxation (p. 106)</b>	
Insurance Companies	801–846
<b>International Taxation (p. 107)</b>	
Foreign Tax Credit	27
Withholding on Nonresident Aliens	33
Dividends Received from Foreign Corporations	78, 245
Stapled Entities	269B
Foreign Corporations	367
Allocation of Income and Deductions Among	
Taxpayers	482
Foreign Personal Holding Companies	551–558
Income from Sources Within or Without the U.S.	861–999
Passive Foreign Investment Companies	1291–1297

<b><u>Committee</u></b>	<b><u>Code Section</u></b>
Recoveries of Foreign Expropriations	1351
Withholding on Nonresident Aliens and Foreign Corporations	1441-1446
Transfers to Avoid Income Tax	1491-1494
Estates of Nonresidents Who Are Not Citizens	2101-2108
Foreign Insurers Excise Taxes	4371-4374
<b>Investment Company Taxation (p. 108)</b>	
Dealers in Tax Exempt Securities; Commodity Credit Loans	75-77
Regulated Investment Companies	851-855, 860
Wash Sales and Straddles	1091-1092
Short Sales and Options	1233-1234
Contracts Marked to Market	1256
Excise Taxes on RICs	4981-4982
<b>Partnership Taxation (p. 109)</b>	
At-Risk Limitation	465
Passive Activity Limitations	469
Partners and Partnerships	701-761
Registration of Tax Shelters	6111-6112
Treatment of Partnership Items	6221-6233
Failure to File Partnership Returns	6698
Abusive Tax Shelter Penalty	6700
Abusive Tax Shelter Penalties	6707-6708
Required Payments for Fiscal Year Entities	7519
REITs and REMICs	856-860G
<b>S Corporation Taxation (p. 110)</b>	
S Corporations and their Shareholders	1361-1379
Treatment of Subchapter S Items	6241-6245
Required Payments for Fiscal Year Entities	7519
<b>Small Business Taxation (p. 111)</b>	
Changes in Rates During a Taxable Year	15
Indian Employment Credit	45
Investment Credit	46-49
Targeted Jobs Tax Credit	51-52
Personal Service Corporations (PSCs)	269A
Fiscal Year PSCs	280H
Taxable Year of PSCs	441(i)
Accumulated Earnings Tax	531-537

<u>Committee</u>	<u>Code Section</u>
Personal Holding Companies	541-547
Dividends Paid Deduction	561-565
SBIC and 1244 Stock	1242-1244
Empowerment Zones	1391-1397
<b>State and Local Taxation (p. 112)</b>	
Tax Exempt Bonds	141-150
<b>Tax Accounting (p. 113)</b>	
Nuclear Decommissioning Costs	88
Uniform Capitalization	263A
Fiscal Year PSCs	280H
Accounting Periods	441-444
Methods of Accounting	446-464
Sale and Leaseback	467
Inventories	471-475
Tax Accounting Adjustments	481-483
Special Rules for Bonds	1271-1288
Readjustment of Taxes Between Years	1311-1341
Required Payments for Fiscal Year Entities	7519
Below Market Loans	7872
<b>Tax Exempt Organizations (p. 115)</b>	
Tax Exempt Bonds	141-150
Debts Owed by Political Parties	271
Indirect Contributions to Political Parties; Member- ship Organization Expenses	276-277
Tax Exempt Organizations	501-528
Cooperatives and Their Patrons	1381-1388
Public Charities and Private Foundations Excise Taxes	4911-4963
Disclosure of Nondeductibility of Contributions	6113
<b>Tax Legislative Liaison (p. 84)</b>	
Joint Committee on Taxation	8001-8005
<b>Tax Practice and Procedures (p. 117)</b>	
Tax on Withheld Wages	31
Withholding	1461-1464
Employment Taxes	3101-3509
Procedure and Administration	6001-6110
Procedure and Administration	6114-6216

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<u>Committee</u>	<u>Code Section</u>
Procedure and Administration	6301-6697
Procedure and Administration	6701-6706
Procedure and Administration	6709-6714
Procedure and Administration	6721-7215
Procedure and Administration	7231-7518
Procedure and Administration	7521-7871
<b>Tax Practice Management (p. 93)</b>	
Disclosure of Tax Information by Preparers	6713, 7216

## BY CODE SECTION

<u>Code Section</u>	<u>Title</u>	<u>Committee</u>
1-5	Tax on Individuals	Individual
11-12	Tax on Corporations	Corporation
15	Changes in Rates During a Taxable Year	Individual, Corporation, Small Business
21-26	Nonrefundable Personal Credits	Individual
27	Foreign Tax Credit	International
28	Clinical Testing Expenses	Corporation
29	Nonconventional Source Fuel	Energy
31	Tax on Withheld Wages	Tax Practice and Procedures
32	Earned Income Credit	Individual
33	Withholding on Nonresident Aliens	International
34	Gasoline Tax Credit	Energy
35	Credit for Overpayment of Tax	Individual, Corporation
38-39	General Business Credit; Carryback and Carryforward of Unused Credits	Corporation
40	Alcohol Used as a Fuel	Energy
41-42	Research Credit; Low Income Housing Credit	Corporation
45A	Indian Employment Credit	Small Business
46-50	Investment Credit	Corporation, Small Business
51-52	Targeted Jobs Tax Credit	Small Business
53-59	Regular and Alternative Minimum Tax	Individual, Corporation
61-74	Computation of Taxable Income	Individual
75-77	Dealers in Tax Exempts; Commodity Credit Lines	Investment Company Taxation
78	Dividends Received from Foreign Corporations	International
79-86	Computation of Taxable Income	Individual
87	Alcohol Fuel Credit	Energy
88	Nuclear Decommissioning	Tax Accounting

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<u>Code Section</u>	<u>Title</u>	<u>Committee</u>
	Costs	
101-102	Certain Death Payments; Gifts and Inheritances	Estate and Gift
103	Interest on Municipal Bonds	Individual
104-107	Miscellaneous Exclusions	Employee Benefits
108-135	Exclusions	Individual
141-150	Tax Exempt Bonds	State and Local, Tax Exempt Organizations
151-153	Personal Exemptions	Individual
161-196	Itemized Deductions	Individual, Corporation, En- ergy (to the extent provisions apply)
197	Amortization of Goodwill and Certain Other Intangibles	Corporation
211-217	Individual Itemized Deductions	Individual
219	Retirement Savings	Employee Benefits
241-244	Corporate Itemized Deductions	Corporation
245	Dividends from Foreign Corporations	International
246-250	Corporate Itemized Deductions	Corporation
261-263	Nondeductible Items	Individual, Corporation
263(c)	Intangible Drilling Costs	Energy
263A	Uniform Capitalization	Tax Accounting, Energy (to extent provisions apply)
264-269	Nondeductible Items	Individual, Corporation
269A	Personal Service Corporations	Small Business
269B	Stapled Entities	International
271	Debts Owed by Political Parties	Tax Exempt Organizations
272	Disposal of Coal or Domestic Iron Ore	Energy
273	Holder of Life or Terminable Interest	Estate and Gift
274-275	Nondeductible Items	Corporation
276-277	Indirect Contributions to Political Parties;	Tax Exempt Organizations

<u>Code Section</u>	<u>Title</u>	<u>Committee</u>
	Membership Organi- zation Expenses	
279	Corporate Acquisition Indebtedness	Corporation
280A–F	Nondeductible Items	Individual, Corporation
280G	Golden Parachute Payments	Individual
280H	Fiscal Year PSCs	Small Business, Tax Ac- counting
291	Corporate Preference Items	Corporation
291(b)	IDC and ME and D Costs	Energy
301–302	Corporate Distributions and Adjustments	Corporation
303	Stock Redemptions to Pay Death Taxes	Estate and Gift, Corporation
304–362	Corporate Distributions and Adjustments	Corporation
367	Foreign Corporations	International
368–381	Corporate Distributions and Adjustments	Corporation
382	Net Operating Loss Carryforwards	Corporation
383–386	Corporate Distributions and Adjustments	Corporation
401–425	Deferred Compensation, Etc.	Employee Benefits
441–464	Tax Accounting Periods and Methods	Tax Accounting
441(i)	Taxable Year of PSCs	Small Business
465	At-Risk Limitation	Partnerships
467	Sale and Leaseback	Tax Accounting
468	Mining and Solid Waste Reclamation	Energy
469	Passive Activity Limitations	Partnerships
471–474	Inventories	Tax Accounting
475	Mark to Market Accounting Method for Securities Dealers	Tax Accounting
481	Tax Accounting Adjustments	Tax Accounting
482	Allocation of Income and	International, Tax Accounting

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<u>Code Section</u>	<u>Title</u>	<u>Committee</u>
	Deductions Among Taxpayers	
483	Interest on Certain Deferred Payments	Tax Accounting
501-528	Tax Exempt Organizations	Tax Exempt Organizations
531-537	Accumulated Earnings Tax	Small Business, Corporation
541-547	Personal Holding Companies	Small Business
551-558	Foreign Personal Holding Companies	International
561-565	Dividends Paid Deduction	Small Business
581-596	Banking Institutions	Bank and Savings Institutions
611-638	Natural Resources	Energy
641-692	Estates, Trusts, Beneficiaries and Decedents	Fiduciary
701-761	Partners and Partnerships	Partnerships
801-846	Insurance Companies	Insurance Industry
851-855, 860	RICs	Investment Company Taxation
856-860G	REITs and REMICs	Partnership Taxation
861-999	Income from Sources Within or Without the U.S.	International
1001-1059A	Ordinary and Capital Gains and Losses	Individual
1060	Allocation of Purchase Price	Corporation
1071-1083	Ordinary and Capital Gains and Losses	Individual
1091-1092	Wash Sales and Straddles	Individual, Investment Company Taxation
1101-1231	Ordinary and Capital Gains and Losses	Individual
1233-1234A	Short Sales and Options	Individual, Investment Company Taxation
1235-1241	Ordinary and Capital Gains and Losses	Individual
1242-1244	SBIC and 1244 Stock	Small Business

<u>Code Section</u>	<u>Title</u>	<u>Committee</u>
1245–1253	Ordinary and Capital Gains and Losses	Individual
1254	Gain from Dispositions of Oil and Gas Properties	Energy
1255	Ordinary and Capital Gains and Losses	Individual
1256	Contracts Marked to Market	Individual, Investment Company Taxation
1257	Ordinary and Capital Gains and Losses	Individual
1271–1288	Special Rules for Bonds	Tax Accounting
1291–1297	Passive Foreign Investment Companies	International
1311–1341	Readjustment of Taxes Between Years	Tax Accounting
1351	Recoveries of Foreign Expropriations	International
1361–1379	S Corporations and their Shareholders	S Corporation
1381–1388	Cooperatives and their Patrons	Tax Exempt Organizations
1391–1397	Empowerment Zones and Enterprise Communities, Etc.	Small Business
1398–1399	Bankruptcies	Individual
1401–1403	Self-Employment Tax	Employee Benefits
1441–1446	Withholding on Nonresident Aliens and Foreign Corporations	International
1461–1464	Withholding	Tax Practice and Procedures
1491–1494	Transfers to Avoid Income Tax	International
1501–1564	Consolidated Returns	Corporation
2001–2057	Estate Taxes	Estate and Gift
2101–2108	Estates of Nonresidents Who Are Not Citizens	International, Estate and Gift
2201–2210	Estate Taxes	Estate and Gift
2501–2524	Gift Taxes	Estate and Gift
2601–2663	Generation Skipping Transfer Tax	Estate and Gift
2701–2704	Special Valuation Rules	Estate and Gift

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<u>Code Section</u>	<u>Title</u>	<u>Committee</u>
3101–3509	Employment Taxes	Employee Benefits, Tax Practice and Procedures
4041–4121	Energy Excise Taxes	Energy
4371–4374	Foreign Insurers Excise Taxes	International
4611–4662	Environmental Excise Taxes	Energy
4911–4963	Public Charities and Private Foundations Excise Taxes	Exempt Organizations
4971–4981A	Qualified Pension Plan Excise Taxes	Employee Benefits
4981–4982	Excise Taxes on RICs	Investment Company Taxation
4986–4997	Windfall Profit Taxes	Energy
4999–5000	Employee Benefits Excise Taxes	Individual
5881	Greenmail	Corporation
6001–6110	Procedure and Administration	Tax Practice and Procedures
6111–6112	Registration of Tax Shelters	Partnerships
6113	Disclosure of Deductibility of Contributions	Tax Exempt Organizations
6114–6216	Procedure and Administration	Tax Practice and Procedures
6221–6233	Treatment of Partnership Items	Partnerships
6241–6245	Treatment of Subchapter S Items	S Corporation
6301–6697	Procedure and Administration	Tax Practice and Procedures
6698	Failure to File Partnership Returns	Partnerships
6700	Abusive Tax Shelter Penalty	Partnerships
6701–6706	Procedure and Administration	Tax Practice and Procedures
6707–6708	Abusive Tax Shelter Penalties	Partnerships
6709–6712	Procedure and Administration	Tax Practice and Procedures

<u>Code Section</u>	<u>Title</u>	<u>Committee</u>
6713	Disclosure of Return Information Tax Practice Management	
6714, 6714 [sic 6715]	Civil Penalties	Tax Practice and Procedures
6721-7215	Procedure and Administration	Tax Practice and Procedures
7216	Disclosure of Return Information	Tax Practice Management
7231-7518	Procedure and Administration	Tax Practice and Procedures
7519	Required Payments for Fiscal Year Entities	Partnerships, S Corporation, Tax Accounting
7521-7871	Procedure and Administration	Tax Practice and Procedures
7872	Below Market Loans	Tax Accounting
8001-8005	Joint Committee on Taxation	Legislative Liaison
9001-9042	Financing of Presidential Elections	Tax Exempt Organizations
9500-9602	Trust Funds	Tax Exempt Organizations, Energy (to the extent provi- sions apply)



## APPENDIX F

### COMMITTEE AND TASK FORCE OBJECTIVES AND VOTING MEMBER COMMITTEE LISTS



**TAX EXECUTIVE COMMITTEE**

*OBJECTIVE:* To plan, initiate, supervise, and coordinate all of the projects, programs and activities of the Tax Division.

**Coustan, Harvey L., Chairman** . . . Ernst & Young, 233 S. Wacker Drive, 11th Floor, Sears Tower, Chicago, IL 60606 **(312) 879-3495** FAX (312) 879-4004

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**Huber, William F.** . . . Price Waterhouse, 1177 Avenue of the Americas, 28th Floor, New York, NY 10036 **(212) 596-8160** FAX (212) 596-8878

**Jones, Robert L.** . . . Hariton, Mancuso & Jones, P.C., 1101 17th St. NW, 12th Floor, P.C., Washington, DC 20036 **(202) 296-2250** FAX (202) 955-3690

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**Mendelson, Dan L.** . . . Deloitte & Touche, 1001 Pennsylvania Avenue, NW, Suite 350N, Washington, DC 20004 **(202) 879-5315** FAX (202) 638-7311

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**Schecter, Paul A.** . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036 **(202) 822-4246** FAX (202) 835-1482

**Starkman, Jay** . . . Jay Starkman, P.C., 2531 Briarcliff Road, NE, #116, Atlanta, GA 30329 **(404) 636-1400** FAX (404) 636-1130

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**Podolin, Leonard** . . . Arthur Andersen & Co., 69 West Washington Street, Chicago, IL 60602 **(312) 50-2217** FAX (312) 507-3360

**LIAISON FROM TAX LEGISLATIVE LIAISON COMMITTEE:**

**Pecarich, Pamela J.** . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036 **(202) 822-4239** FAX (202) 463-6124

STAFF AIDES:

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**Edward S. Karl** . . . Director—Tax Division (202) 434-9228 FAX (202) 638-4512

ADMINISTRATIVE COMMITTEES

TAX DIVISION ADMINISTRATIVE COMMITTEE

*OBJECTIVE:* To monitor activities relative to the Administrative Manual, meeting and program design, staff matters, appointments, awards and continuous surveillance of the organization and operation of the Tax Division as a whole. Members should be experienced veterans of the Tax Division.

**Hoffman, Arthur S.**, *Chairman* . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenues of the Americas, 5th Floor, New York, NY 10036 (212) 523-1512 FAX (212) 523-1201

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**Phillippi, Charles W.** . . . Phillippi, Wright & Co., P.C., Suite 210, 6301 Indiana School Road, NE, Albuquerque, NM 87110 (505) 888-0388 FAX (505) 888-0370

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**Edward S. Karl** . . . Director—Tax Division (202) 434-9228 FAX (202) 638-4512

**TAX DIVISION COMMUNICATIONS COMMITTEE**

**OBJECTIVE:** To monitor activities relative to internal and external communications, including meeting notices, minutes, mailings of all kinds, periodicals, the *Tax Adviser*, the *Tax Division Newsletter*, publications and public relations activities and programs, and relations with other divisions of the AICPA, and to establish procedures for costing and marketing practice guides and other materials prepared by the Tax Division. Members should have expertise in written and verbal communications.

**Reilly, Kevin F.,** *Chairman* . . . Pannell Kerr Foster, P.C., 5845 Richmond Highway, Suite 630, Alexandria, VA 22303 **(703) 329-1952** *FAX (703) 329-1959*

**Fay, Jack R.** . . . Stetson University, Dept. of Accounting, School of Business Admin, Deland, FL 32720 **(904) 822-7422** *FAX (904) 822-8832*

**Gordon, Barton M.** . . . Gleeson, Sklar & Sawyers, Suite 100, 7250 North Cicero Avenue, Chicago, IL 60646 **(708) 673-4500** *FAX (708) 673-3949*

**Heaney, Jack** . . . Jack Heaney, 100 Manhattan Avenue, Suite 2110, Union City, NJ 07087 **(201) 348-3475** *FAX (201) 348-6497*

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**Virga, Sharon** . . . 1505 Crystal Drive, Suite 213, Arlington, VA 22202 **(703) 418-4655** *FAX (703) 418-4655*

**EXECUTIVE COMMITTEE LIAISON:**

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## POLICY AND GOVERNMENT COMMITTEES

### RELATIONS WITH THE BAR COMMITTEE

*OBJECTIVE:* To maintain cooperative relations between the AICPA and the American Bar Association, to identify areas of common concern to the legal and accounting profession and refer them to the appropriate bodies within the AICPA and ABA for further consideration, and to settle differences by discussion and mutual agreement. The members of this committee serve as the CPA representatives on the National Conference of Lawyers and CPAs.

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STAFF AIDE:

**Gerald W. Padwe** . . . Vice President—Taxation (202) 434-9226 FAX (202) 638-4512

### TAX LEGISLATIVE LIAISON COMMITTEE

*OBJECTIVE:* To assume responsibility for the image and effectiveness of the Tax Division with government; to assure that Tax Division activities are considered constructive and in the public interest; to avoid appearance of a self-serving posture; to advise and coordinate legislative recommendations; to cooperate with others in the AICPA in government activities; and, to coordinate the activities and meetings of other committees with government. Members should have knowledge of the political process and have good written and verbal communication skills.

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**Schwarz, II, Melbert E.** . . . Price Waterhouse, 1801 K Street, NW, Suite 700, Washington, DC 20006 (202) 822-8578 FAX (202) 296-2785

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**Carol B. Ferguson** . . . Technical Manager—Tax Division (202) 434-9243 FAX (202) 638-4512

**TAX POLICY AND PLANNING COMMITTEE**

*OBJECTIVE:* To assume responsibility for the preparation and maintenance of documents, statements and position papers dealing with significant matters of tax policy; to provide adequate research and thoughtful consideration of such matters since many will effect the image and reputation of the profession; to assume responsibility for identifying future issues affecting the profession and the Tax Division and to develop strategic planning responses. Members should have knowledge of current and future issues of the profession as well as drafting skills.

**Wright, David T., Chairman** . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036 (202) 822-4262 FAX (202) 775-0025

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**CAPITAL GAINS TASK FORCE**

*OBJECTIVE:* To re-examine Tax Policy Statement 1, *Taxation of Capital Gains*, with a view to updating it, challenging its conclusions, and recommending an appropriate position on the tax treatment of capital gains and indexation of related law.

**Wiese, Donald C., Chairman** . . . 65463 East Brassi Drive, Tucson, AZ 85737 **(602) 742-2138** NO FAX

**Berg, Alan C.** . . . Berg, DeMarco, Lewis, Sawatski & Co., 630 Dundee Road, Suite 425, Northbrook, IL 60062 **(708) 291-9600** FAX (708) 291-9693

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**CONSUMPTION TAXATION TASK FORCE**

**OBJECTIVE:** To re-examine Tax Policy Statement 2, Value Added Tax, and the related AICPA study documents, and review and reevaluate their conclusions. To identify and analyze consumption tax alternatives, and the implications of each, with a view towards recommending an appropriate policy position for the AICPA.

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STAFF AIDE:

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**TAX SIMPLIFICATION COMMITTEE**

**OBJECTIVE:** To work actively in the public interest in the area of simplification; to deal with broad conceptual matters that would improve the tax law and the related process; the committee will coordinate with other committees in this effort. Members should have an extensive understanding of the political process.

**Johnson, Janice M., Chairman** . . . Coopers & Lybrand, 1301 Avenue of the Americas, 9th Floor, New York, NY 10019 (212) 259-1114 FAX (212) 259-1330

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## **PRACTICE SUPPORT SERVICES COMMITTEES**

### **RESPONSIBILITIES IN TAX PRACTICE COMMITTEE**

*OBJECTIVE:* To identify and develop appropriate guidelines for responsibilities in tax practice and to disseminate information to CPAs to assist them in the implementation, observation and application of such guidelines. To monitor and comment upon the development, promulgation and implementation of legislation and pronouncements by the Treasury Department and Internal Revenue Service related to tax practice by CPAs, and to advise CPAs concerning their responsibilities in connection with such matters. To encourage the Internal Revenue Service to develop and implement commensurate guidelines for their personnel in the administration of tax laws, regulations and procedures.

**Rothbarth, Jean L.**, *Chairman* . . . Arthur Andersen & Company, 69 West Washington Street, Room 1630, Chicago, IL 60602 **(312) 507-2827** FAX (312) 507-3360

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**TAX COMPUTER APPLICATIONS COMMITTEE**

**OBJECTIVE:** To develop practice guides for the application and quality control of computers to tax practice; to monitor all matters related to the applications of computers in tax practice, including IRS use; to survey Tax Division membership; to determine uses of computer equipment by tax practitioners and to disseminate the results through appropriate channels; to review and develop information pertinent to software and hardware developments as related to tax practice; and to act as liaison with other AICPA bodies concerned with the issue.

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STAFF AIDE:

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## TAX EDUCATION COMMITTEE

**OBJECTIVE:** To continually review graduate and undergraduate tax education and tax-oriented continuing professional education with a view to recommending to the educational community and, if applicable, the AICPA's CPE Division changes in course content, curricula, or accreditation rules for graduate tax programs or other changes which are responsive to the needs of the practitioners. To coordinate or assist in coordinating other tax education activities within the Tax Division.

**Strobel, Caroline D., *Chairman*** . . . University of South Carolina, College of Business Admin., Columbia, SC 29208 (803) 777-2713 FAX (803) 777-6876

**Besikof, Marshall J.** . . . Lurie, Besikof, Lapidus & Co., 2501 Wayzata Blvd., Minneapolis, MN 55405 (612) 377-4404 FAX (612) 377-1325

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STAFF AIDE:

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### **MODEL TAX CURRICULUM TASK FORCE**

**OBJECTIVE:** The task force shall formulate and recommend a model tax curriculum to be used by institutions of higher learning in preparing their tax students to compete in the marketplace. The curriculum shall be developed in consultation with the AICPA Academic and Career Development Executive Committee.

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**STAFF AIDE:**

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### **TAX PRACTICE GUIDES COMMITTEE**

**OBJECTIVE:** To create and assemble various practice guides for distribution to members, including checklists, sample engagement letters, standard election wording, and other practice guides useful to members including a mechanism for technical support. Marketing of practice guides products will be the responsibility of the Tax Division Communications Committee.

**Holman, Robert L., Chairman . . .** Donaldson, Holman and West, P.C., 2001 Park Place, Suite 1000, Birmingham, AL 35203 **(205) 252-0001** *FAX (205) 282-0188*

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**Waters, B. Quinn** . . . Purvis, Gray and Company, 2222 NE First Street, P.O. Box 23999, Gainesville, FL 32602 **(904) 378-2461** FAX (904) 378-2505

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**STAFF AIDE:**

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**TAX PRACTICE MANAGEMENT COMMITTEE**

**OBJECTIVE:** To monitor all matters related to (a) the Tax Division's Voluntary Tax Practice Review program, (b) the management and scope of the tax function within the practice unit (excluding those areas specifically assigned to other Tax Division committees), and (c) privileged communication and working paper access.

**Pielech, Robert M., Chairman** . . . Pielech & Pielech, One Welby Road, New Bedford, MA 02745 **(508) 995-8590** FAX (508) 995-0046

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STAFF AIDE:

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**TAX SPECIALIZATION TASK FORCE**

**OBJECTIVE:** To study the current state of specialization in the accountancy and other professions with particular emphasis on the requirements for, and effects of, tax specialization.

**Berlin, Julian D., Chairman** . . . Yount, Hyde & Barbour, 50 South Cameron Street, P.O. Box 2560, Winchester, VA 22601 (703) 662-3417 FAX (703) 662-4211

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**Matthews, Gregory E.** . . . G.E. Matthews & Associates, 1345 16th Street, North, St. Petersburg, FL 33705 (813) 823-1080 FAX (813) 821-1713

**O'Connell, Jr., Frank J.** . . . Seyfarth, Shaw, Fairweather & Geraldson, 815 Connecticut Avenue, NW, Washington, DC 20006 (202) 463-2400 FAX (202) 828-5393

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## TECHNICAL COMMITTEES

### BANK AND SAVINGS INSTITUTIONS TAXATION COMMITTEE

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to banks and savings institutions.

**Antczak, Ernest J., Chairman** . . . Michigan National Corporation, Mail Code 10-98, 27777 Inkster Road, Farmington Hills, MI 48018 **(313) 473-3243** *FAX (313) 473-3441*

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EXECUTIVE COMMITTEE LIAISON:

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STAFF AIDE:

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**CORPORATIONS AND SHAREHOLDERS TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to all corporate tax provisions.

**Rosen, Robert M.**, *Chairman* . . . Ernst & Young, 1200 19th St., NW, 3rd Floor, Washington, DC 20036 (202) 663-9622 FAX (202) 663-9510

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**STAFF AIDE:**

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**CONSOLIDATED TAX ISSUES TASK FORCE**

**OBJECTIVE:** To provide input on currently proposed and pending consolidated return regulations, including those dealing with investment adjustments, section 382 and SRLY, consolidated AMT, deferred intercompany transactions, as well as other current Treasury consolidated return issues.

**Huber, William F., Chairman** . . . Price Waterhouse, 1177 Avenue of the Americas, 28th Floor, New York, NY 10036 (212) 596-8160 FAX (212) 596-8878

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**BANKRUPTCY AND INSOLVENCY ISSUES TASK FORCE**

**OBJECTIVE:** To coordinate all matters involving bankruptcy and insolvency; to liaise with Tax Division committees with responsibility for specific code sections involving bankruptcy and insolvency related issues; to monitor federal bankruptcy legislation particularly to the extent proposed changes in the U.S. Bankruptcy Code would have an impact on bankrupt or insolvent taxpayers; to liaise with other professional bodies and associations which deal with bankruptcy and insolvency matters; and to formulate and submit to Congress, Treasury and the IRS technical and policy recommendations for improvements in taxation matters relating to bankruptcy and insolvency.

**Rowe, Brian E., Chairman** . . . Rowe & Rowe, 2616 Mesilla, NE, Suite 1-A, Albuquerque, NM 87110 (505) 881-4990 FAX (505) 888-4713

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### ***EARNINGS AND PROFITS TASK FORCE***

**OBJECTIVE:** To simplify the definition of earnings and profits. To develop alternative methods for determining accumulated earnings and profits balances in order to facilitate taxpayer compliance with the definition of earnings and profits. To consult with Congressional and Treasury staffs regarding these alternatives and the development of a statutory definition of earnings and profits. To communicate the results of our efforts to the membership in the form of a published report.

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**Low, Dixon** . . . KPMG Peat Marwick, 213 South Jefferson Street, Roanoke, VA 24011 (703) 982-0505 FAX (703) 342-3270

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**ALTERNATIVE MINIMUM TAX TASK FORCE**

**OBJECTIVE:** The objective of the Alternative Minimum Tax (AMT) Task Force is to review the corporate AMT from the perspective of its complexity and effectiveness in achieving the stated purpose of having businesses with economic incomes pay a minimum income tax. Proposals (legislative or regulatory) will be presented to simplify the AMT and are consistent with its purpose.

**Sair, Edward A., Chairman** . . . Deloitte & Touche, 1001 Pennsylvania Avenue, NW, Suite 350N, Washington, DC 20004 **(202) 879-4931** FAX (202) 879-5309

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**EMPLOYEE BENEFITS TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to employee benefit plans and deferred compensation for employees and self-employed individuals.

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**ENERGY TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process concerning the area of energy taxation, energy credits, and related matters.

**Jones, J. Ray, Chairman** . . . Arthur Andersen & Company, 711 Louisiana, Suite 1300, Houston, TX 77002 (713) 237-2727 FAX (713) 237-5667

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**EXECUTIVE COMMITTEE LIAISON:**

**Kubik, J. Fred** . . . Baird, Kurtz & Dobson, 125 N. Market, Suite 925, Wichita, KS 67202 (316) 265-2811 FAX (316) 265-9405

**STAFF AIDE:**

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**ESTATE AND GIFT TAX COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to estate, gift, and generation-skipping transfer taxes and development of estate planning materials.

**Vorsatz, Mark L., Chairman** . . . Arthur Andersen & Company, 333 West San Carlos Street, Suite 1500, San Jose, CA 95110 (408) 998-2112 FAX (408) 998-2151

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STAFF AIDE:

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**THE RECOGNITION OF THE APPRECIATION OF ASSETS AT DEATH TASK FORCE**

**OBJECTIVE:** To study and formulate a position on the issues relevant to taxation of asset appreciation at death.

**Hoffman, Arthur S., Chairman** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Floor, New York, NY 10036 (212) 523-1512 FAX (212) 523-1201

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**FIDUCIARY INCOME TAX COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to the income taxation of estates, trusts, beneficiaries and decedents.

**Koplin, Joseph K., Chairman** . . . Joseph K. Koplin, 1400 4 Penn Center Plaza, Philadelphia, PA 19103 (215) 923-7644 *FAX (215) 981-0652*

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**Schaengold, David** . . . David Tarlow & Co., 60 E. 42nd Street, New York, NY 10165 (212) 697-8540 *FAX (212) 573-6805*

**Stricklin, Peggy E.** . . . Stricklin & Associates, P.C., 1660 Lincoln Street, Suite 1415, Denver, CO 80264 (303) 839-1498 *FAX (303) 839-1027*

**Sweeney, Peter A.** . . . Vladem, Lerman, Sweeney & Co., 5212 Old Orchard Road, Suite 525, Skokie, IL 60077 (312) 708-6696 *FAX (312) 966-6808*

**Taylor, Rick J.** . . . KPMG Peat Marwick, 2001 M Street, NW, Washington, DC 20036 (202) 467-3891 *FAX (202) 822-8887*

EXECUTIVE COMMITTEE LIAISON:

**Luchs, Lorin D.** . . . BDO Seidman, 1707 L Street, NW, 8th Floor, Washington, DC 20036 **(202) 833-2280** FAX (202) 833-5363

STAFF AIDE:

**Loretta M. Bonner** . . . Technical Manager—Tax Division **(202) 434-9267**  
FAX (202) 638-4512

**INDIVIDUAL TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to taxation of individuals including computation of taxable income, classification of income as active, passive, or portfolio, determination of gain or loss on disposition of property, readjustment of tax between years, and certain tax credits.

**Lifson, David, Chairman** . . . Hays & Company, 477 Madison Avenue, 10th Floor, New York, NY 10022 **(212) 572-5500** FAX (212) 572-5572

**Bramson, David J.** . . . Blackman, Kallick, Bartelstein, 300 S. Riverside Plaza, Suite 660, Chicago, IL 60606 **(312) 207-1040** FAX (312) 207-1066

**Brooks, Ann C.** . . . Hartmann, Blackmon & Kilgore, P.C., P.O. Box 1469, Fairhope, AL 36533 **(205) 928-2443** FAX (205) 928-6921

**Bukofsky, Ward M.** . . . Braverman, Codron & Company, 233 S. Beverly Drive, Beverly Hills, CA 90212 **(310) 278-5850** FAX (310) 271-7065

**Cherry, Timothy P.** . . . Elliott, Davis & Company, P.O. Drawer 429, 340 Main Street, Professional Building, Greenwood, SC 29646 **(803) 229-4951** FAX (803) 229-7822

**Fox, Gary A.** . . . Crowe Chizek & Co., 330 E. Jefferson Boulevard, South Bend, IN 46624 **(219) 236-7604** FAX (219) 236-8692

**Gracik, Jr., L. Michael** . . . Keiter, Stephens, Hurst, Gary & Shreaves, P.O. Box 32066, Richmond, VA 23294 **(804) 747-0000** FAX (804) 747-3632

**Harvey, Wayne L.** . . . Harvey & Parmelee, P.O. Box 348, 7239 S. Washington Avenue, Whittier, CA 90608 **(310) 698-9891** FAX (310) 698-0428

**Herbert, Thomas M.** . . . Olivas & Company, Ltd., P.O. Box 25683, 912 First Street, NW, Albuquerque, NM 87125 **(505) 842-9991** FAX (505) 842-9994

**Lee, Nadine G.** . . . Ernst & Young, 787 Seventh Avenue, New York, NY 10019 **(212) 773-1697** FAX (212) 773-3441

**Pearlman, Alvin M.** . . . Beyer & Pearlman, Inc., 8626 Winton Road, Cincinnati, OH 45231 **(513) 522-1680** FAX (513) 522-7835

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**Sherman, Thomas A.** . . . Coopers & Lybrand, 650 Third Avenue South, Minneapolis, MN 55402 **(612) 370-7514** FAX (612) 373-7172

**Voynich, William G.** . . . Robinson, Grimes & Company, P.C., P.O. Box 4299, 5637 Whitesville Road, Columbus, GA 31904 (706) 324-5435 FAX (706) 324-1209

**EXECUTIVE COMMITTEE LIAISON:**

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**STAFF AIDE:**

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**INTEREST EXPENSE TASK FORCE**

**OBJECTIVE:** The task force will identify all material areas of complexity, inconsistency, and gross inequity relating to individual interest expense. It will investigate possible legislative and regulatory alternatives, and make specific recommendations. The task force will promote implementation of its recommendations approved by its parent committees.

**McDermott, William T., Chairman** . . . Ernst & Young, P.O. Box 3-B, 901 East Cary Street, Suite 1500, Richmond, VA 23206 (804) 775-4406 FAX (804) 775-4467

**Alport, Alan** . . . Blackman, Kallick, Bartelstein, 300 South Riverside Plaza, Chicago, IL 60606 (312) 207-1040 FAX (312) 207-1066

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**Hale, Patricia M.** . . . 9300 Colesville Road, Silver Spring, MD 20901 (301) 589-2043 FAX (301) 589-2180

**Klaus, Kenton J.** . . . Arthur Andersen & Co., 333 West Monroe Street, Chicago, IL 60603 (312) 507-6980 FAX (312) 507-1289

**Strauss, Kenneth J.** . . . Morrison Brown Argiz & Company, 9795 South Dixie Highway, Miami, FL 33156 (305) 667-3500 FAX (305) 661-9542

**STAFF AIDE:**

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**DOMESTIC RELATIONS TASK FORCE**

*OBJECTIVE:* The task force will address divorce and other family matters issues which have unclear or inequitable tax treatment under current law. The task force will recommend administrative and legislative changes to the law in the area of domestic relations. The solutions offered will result in a simpler and fairer tax treatment of parties in a divorce.

**Walker, Stephen M.**, *Chairman* . . . Rogoff, Diamond & Walker, CPAs, 1001 Medical Arts, NE, P.O. Box 25707, Albuquerque, NM 87125 **(505) 242-5271**  
*FAX (505) 247-3067*

**Evers, Lori** . . . Evers & Fox, P.C., CPAs, 6151 Powers Ferry Road, NW, Suite 550, Atlanta, GA 30339 **(404) 988-9969** *FAX (404) 988-0415*

**Joseph, Douglas A.** . . . Blum, Shapiro & Co., P.C., 29 South Main Street, P.O. Box 272000, West Hartford, CT 06127 **(203) 561-4000** *FAX (203) 521-9241*

**Pearson, Robert A.** . . . Baird, Kurtz & Dobson, Commerce Tower, 911 Main Street, Suite 1900, Kansas City, MO 64105 **(816) 221-7544** *FAX (816) 221-8323*

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STAFF AIDE:

**Mark B. Robinson** . . . Technical Manager—Tax Division **(202) 434-9273**  
*FAX (202) 638-4512*

**INSURANCE INDUSTRY TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to insurance companies.

**Devanney, William T.**, *Chairman* . . . Conseco, Inc., 11825 N. Pennsylvania Street, Carmel, IN 46032 **(317) 573-2739** *FAX (317) 573-6903*

**Alberte, Thomas J.** . . . Blue Cross & Blue Shield, United of Wisconsin, 401 W. Michigan Street, Milwaukee, WI 53203 **(414) 226-6976** *FAX (414) 226-6229*

**Cherwoo, Sharda** . . . Ernst & Young, 1111 Summer Street, Stamford, CT 06905 **(203) 326-8296** *FAX (203) 326-8341*

**Corcoran, John J.** . . . Cigna Corporation, 1601 Chestnut Street, TLP-13 Two Liberty Place, Philadelphia, PA 19192 **(215) 761-1538** *FAX (215) 761-5545*

**Jordan, Joseph M.** . . . KPMG Peat Marwick, 345 Park Avenue, New York, NY 10154 **(212) 758-9700** *FAX (212) 872-3003*

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**Olds, Stephen Scott** . . . Coopers & Lybrand, 350 S. Grand Avenue, Los Angeles, CA 90071 **(213) 356-6169** FAX (213) 356-6363

**Quimby, Larry B.** . . . Price Waterhouse, 30 S. 17th Street, Philadelphia, PA 19103 **(215) 575-5662** FAX (215) 575-5030

**Ryan, George A.** . . . Travelers Insurance Co., Plaza Building 4PB, One Tower Square, Hartford, CT 06183 **(203) 277-5465** FAX (203) 954-4331

**Wirthlin, Rex L.** . . . Pacific Mutual Life, Insurance Company, 700 Newport Center Drive, Newport Beach, CA 92660 **(714) 640-3477** FAX (714) 760-6810  
EXECUTIVE COMMITTEE LIAISON:

**Schecter, Paul A.** . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036 **(202) 822-4246** FAX (202) 835-1482

STAFF AIDE:

**Anita Horn** . . . Technical Manager—Tax Division **(202) 434-9231** FAX (202) 638-4512

## INTERNATIONAL TAXATION COMMITTEE

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to the taxation of income from the international business activities of U.S. persons, nonresident aliens, and foreign corporations; to monitor and actively participate in the continuing interpretation of existing statutes; and to encourage CPA awareness of the emerging issues in this area.

**Moore, Thomas M., Chairman** . . . Price Waterhouse, 300 Atlantic Street, Stamford, CT 06901 **(203) 965-5621** FAX (203) 965-5609

**Arthur, J. Robert** . . . Johnson & Johnson, Room WH2143, Tax Department, One Johnson & Johnson Plaza, New Brunswick, NJ 08933 **(908) 524-3314** FAX (908) 524-2066

**Benson, David M.** . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036 **(202) 822-4768** FAX (202) 835-1482

**Clemens, Martin L.** . . . DowElanco Company, 9002 Purdue Road, Indianapolis, IN 46268 **(317) 876-5882** FAX (317) 871-8426

**Ferraro, Eugene N.** . . . Deloitte & Touche, 1633 Broadway, 3rd Floor, New York, NY 10019 **(212) 492-3724** FAX (212) 489-6944

**Jacobson, Craig** . . . Saint-Gobain Corporation, One New Bond Street, MS 412-203, Worcester, MA 01615 **(508) 795-2926** FAX (508) 795-2761

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**Mott, John G.** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212) 708-6012 FAX (212) 708-8291

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**Zink, William J.** . . . Grant Thornton, 130 East Randolph Drive, One Prudential Plaza, Suite 700, Chicago, IL 60601 (312) 856-0200 FAX (312) 565-4719

EXECUTIVE COMMITTEE LIAISON:

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STAFF AIDE:

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**INVESTMENT COMPANY TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to regulated investment companies.

**Sherwood, Robert A., Chairman** . . . Price Waterhouse, 160 Federal Street, Boston, MA 02110 (617) 439-7405 FAX (617) 439-7393

**Burke, Donald C.** . . . Merrill Lynch Asset Management, P.O. Box 9011, Princeton, NJ 08543 (609) 282-2527 FAX (609) 282-2211

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**Hervey, Richard M.** . . . Gordon, Altman & Butowsky, 114 West 47 Street, New York, NY 10036 (212) 626-0828 FAX (212) 626-0799

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**Leventhal, Howard** . . . Arthur Andersen & Co., 1345 Avenue of the Americas, New York, NY 10105 (212) 708-4348 FAX (212) 489-6475

**Moody, Garry L.** . . . Fidelity Investments, AACCS, 82 Devonshire Street, ZPI, Boston, MA 02110 (617) 330-2999 FAX (617) 439-1056

**Smith, Wayne E.** . . . Deloitte & Touche, One Financial Center, Boston, MA 02111 (617) 261-8714 FAX (617) 451-9169

**EXECUTIVE COMMITTEE LIAISON:**

**Jones, Robert L.** . . . Hariton, Mancuso & Jones, P.C., 1101 17 St. NW, 12th Floor, Washington, DC 20036 (202) 296-2250 FAX (202) 955-3690

**STAFF AIDE:**

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**PARTNERSHIP TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to partners and partnerships.

**Carman, William T., Chairman** . . . Arthur Andersen & Company, 717 17th Street, Suite 1900, Denver, CO 80202 (303) 291-9121 FAX (303) 291-9200

**Bischoff, William R.** . . . P.K.I., 2412 Jefferson Court Lane, Suite 1635, Arlington, TX 76006 (817) 469-6692 FAX (817) 469-6692

**Brumbaugh, Mark B.** . . . Coopers & Lybrand, 1800 M Street, NW, Washington, DC 20036 (202) 822-5608 FAX (202) 296-8931 or (202) 296-8933

**Danola, William R.** . . . Deloitte & Touche, P.O. Box 919, 1633 Broadway, 4th Floor, New York, NY 10019 (212) 492-3195 FAX (212) 492-3178

**Donovan, III, James J.** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Avenue, 6th Floor, St. Louis, MO 63105 (314) 727-8150 FAX (314) 727-9195

**Green, Denise A.** . . . Hanke, Green & Stein, P.C., 745 E. Mulberry, Suite 600, San Antonio, TX 78212 (210) 732-4000 FAX (210) 732-4400

**Heller, Kenneth H.** . . . George Mason University, 4400 University Drive, Department of Accounting/BULE, Fairfax, VA 22030 (703) 993-1770 FAX (703) 993-1809

**Knott, Joseph M.** . . . Kenneth Leventhal & Company, Suite 1700, 2049 Century Park E., Los Angeles, CA 90067 (310) 277-0880 FAX (310) 284-7970

**Metzger, Moshe Y.** . . . Goldstein, Golub, Kessler & Company, P.C., 1185 Avenue of the Americas, 5th Floor, New York, NY 10036 (212) 523-1306 FAX (212) 523-1201

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**Moosbrugger, Stephen C.** . . . Larson, Allen, Weishair & Co., 220 South Sixth Street, Suite 1000, Minneapolis, MN 55426 **(612) 376-4702** FAX (612) 376-4734

**Reilly, Peter J.** . . . Joseph B. Cohan & Associates, P.C., 324 Grove Street, Box 15016, Worcester, MA 01615 **(508) 757-7447** FAX (508) 756-1353

**Schnee, Edward J.** . . . University of Alabama, P.O. Box 870220, Culverhouse School of Accounting, Tuscaloosa, AL 35487 **(205) 348-2910** FAX (205) 348-8453

**Smith, David G.** . . . KPMG Peat Marwick, 2001 M Street, NW, Washington, DC 20036 **(202) 467-3804** FAX (202) 822-8887

**Williford, Jerry S.** . . . Grant Thornton, 700 One Prudential Plaza, Chicago, IL **(312) 856-0200** FAX (312) 565-4719

EXECUTIVE COMMITTEE LIAISON:

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STAFF AIDE:

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## S CORPORATION TAXATION COMMITTEE

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to S corporations and their shareholders.

**Starr, Samuel P., Chairman** . . . Coopers & Lybrand, 1800 M Street NW, Washington, DC 20036 **(202) 822-4279** FAX (202) 835-1482

**Brown, Steven J.** . . . Rubin, Brown, Gornstein & Co., 230 South Bemiston Avenue, 6th Floor, St. Louis, MO 63105 **(314) 727-8150** FAX (314) 727-9195

**Bullard, Steven M.** . . . Baird, Kurtz & Dobson, P.O. Box 1900, 901 St. Louis St., Suite 1400, Springfield, MO 65801 **(417) 831-7283** FAX (417) 831-4763

**Evans, John N.** . . . Arthur Andersen & Co., 1345 Avenues of the Americas, New York, NY 10105 **(212) 708-3972** FAX (212) 708-8291

**Hamilton, III, Reuel E.** . . . Grant Thornton, 2300 Gaslight Tower, 235 Peachtree Street, Atlanta, Ga 30303 **(404) 330-2000** FAX (404) 330-2047

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**Rediess-Hoosein, Brenda J.** . . . Budd Larner Gross Rosenbaun, Greenberg & Sade, P.C., 150 JFK Parkway, CN1000, Short Hills, NJ 07078 **(201) 379-4800**  
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**Tzinberg, Neil E.** . . . Flom, Lopata & Company, 500 Washington Avenue, Suite 1204, St. Louis, MO 63101 **(314) 241-8881** *FAX (314) 241-8842*

**EXECUTIVE COMMITTEE LIAISON:**

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**STAFF AIDE:**

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**SMALL BUSINESS TAXATION COMMITTEE**

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to small business enterprises; to deal with problems of small business in various tax matters; and to assist, or accept assignments from other committees in areas of legislation, regulation, or administration specifically designed as incentives to or which impact upon small business enterprises.

**Knight, Michael J., Chairman** . . . Michael J. Knight & Company, 116 Sherman Street, Fairfield, CT 06430 **(203) 259-2228** *FAX (203) 254-2893*

**Carpenter, III, L. B.** . . . L. B. Carpenter, 4156 Crawford Avenue, Coconut Grove, FL 33133 **(305) 661-7729** *FAX (305) 669-1023*

**Crain, Janis C.** . . . Janis C. Crain, P.O. Box 63, 626 East Jefferson, Bastrop, LA 71220 **(318) 281-6829** *FAX (318) 283-1770*

**Fukushima, Jay Y.** . . . Jay Y. Fukushima CPA & Associates, Suite 460, 500 N. State College Boulevard, Orange, CA 92668 **(714) 939-6866** *FAX (714) 939-6871*

**Hawkins, Russell E.** . . . May & Company, 110 Monument Place, Vicksburg, MS 39182 **(601) 636-4762** *FAX (601) 636-9476*

**Jessen, David W.** . . . Ernst & Young, 3200 Beechleaf Court, #700, Raleigh, NC 27629 **(919) 981-2800** *FAX (919) 981-2997*

**Kruger, Allan I.** . . . Kruger & Company, P.A., 6700 North Andrews Avenue, Suite 205, Fort Lauderdale, FL 33309 **(305) 772-4000** *FAX (305) 772-4229*

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**Pier, Mary Lou** . . . Olson & Pier, 188 W. Randolph, Suite 310, Chicago, IL 60601 (312) 629-8443 FAX (312) 629-8445

**Raymon, Jeff** . . . Rosenfield, Holland and Rayoman, P.C., 700 Pleasant Street, 3rd Floor, New Bedford, MA 02740 (508) 999-4548 FAX (508) 990-0620

**Rowe, Brian E.** . . . Rowe & Rowe, P.C., 2616 Mesilla NE, Suite 1-A, Albuquerque, NM 871103 (505) 881-4990 FAX (505) 888-4713

**Runtz, Julie A.** . . . Meara, King & Company, 700 W. 47th Street, Suite 800, Kansas City, MO 64112 (816) 561-1400 FAX (816) 561-6296

**Satuloff, Barth** . . . Barth Satuloff, 9495 Sunset Drive, Suite B-275, Miami, FL 33173 (305) 595-4695 FAX (305) 595-0638

**Sellers, Jr., Fred C.** . . . Seller, Sellers & Co., P.C., 12600 Memorial Drive, Houston, TX 77024 (713) 467-9200 FAX (713) 467-9230

**Ward, Jamie W.** . . . Denman & Company, 1601 22nd Street, Suite 400, West Des Moines, IA 50266 (515) 225-8400 FAX (515) 225-0149

EXECUTIVE COMMITTEE LIAISON:

**Starkman, Jay** . . . Jay Starkman, P.C., 2531 Briarcliff Road, NE, #116, Atlanta, GA 30329 (404) 636-1400 FAX (404) 636-1130

STAFF AIDE:

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STATE AND LOCAL TAXATION COMMITTEE

*OBJECTIVE:* To consider and formulate recommendations for improving the federal, state, and local government interrelationships, promoting law conformity, and sharing tax information. To assist and work with other committees in areas of legislation, regulation, or administration which impact federal, state, and local interrelationships.

**Martin, Susan W., Chairman** . . . Grand Valley State, University L.V. Eberhard Center, 9th Floor, 301 West Fulton, Grand Rapids, MI 49504 (616) 771-6672 FAX (616) 771-6515

**Baroni, Gene J.** . . . Coopers & Lybrand, 203 North LaSalle Street, Chicago, IL 60601 (312) 701-5670 FAX (312) 701-6548

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### TAX ACCOUNTING COMMITTEE

*OBJECTIVE:* To formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service for improvement of the federal tax process relating to tax accounting periods, and tax methods of accounting.

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**WORKLOAD COMPRESSION TASK FORCE**

**OBJECTIVE:** The Task Force will formulate legislative, regulatory and/or practice management recommendations to restore a consistent workload to the accounting profession. The Task Force will consider a legislative effort to replace or repeal the tax year confirmity rules enacted in TRA '86. The Task Force will also investigate regulatory solutions to the bunching of year-ends at the calendar year-end.

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**TAX EXEMPT ORGANIZATIONS COMMITTEE**

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## TAX FORMS COMMITTEE

*OBJECTIVE:* To review federal tax forms, instructions, and publications and to submit to the Internal Revenue Service recommendations for simplification and revisions where required. The review will be done in close cooperation with the members of the Tax Forms Coordinating Committee of the Internal Revenue Service. The committee will work closely with other Tax Division committees in receiving technical assistance and will request assistance from state society tax committees and individual AICPA members.

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**TAX PRACTICE AND PROCEDURES COMMITTEE**

**OBJECTIVE:** To act as a liaison for the AICPA Tax Division with the Treasury Department and the Internal Revenue Service on technical and policy recommendations for the improvement of the federal tax process on procedural and general administrative matters and to formulate technical and policy recommendations for approval by the Tax Executive Committee to submit to Congress, the Treasury Department, and the Internal Revenue Service, for improvements related to procedural and general administrative matters.

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***SCHEDULE OF FUTURE TAX DIVISION MEETINGS***

	<u>Date</u>	<u>Location</u>
Spring Meeting 1994	May 16-18, 1994	Ramada Renaissance Techworld Washington, DC
Fall Meeting 1994	December 5-7, 1994	The Pointe on South Mountain Phoenix, AZ
Spring Meeting 1995	June 5-7, 1995	J.W. Marriott Hotel Washington, DC
Fall Meeting 1995	December 4-6, 1995	Hotel Del Coronado San Diego, CA
Spring Meeting 1996	June 3-5, 1996	J.W. Marriott Hotel Washington, DC
Fall Meeting 1996	December 4-6, 1996	Swan, Walt Disney World Orlando, FL

