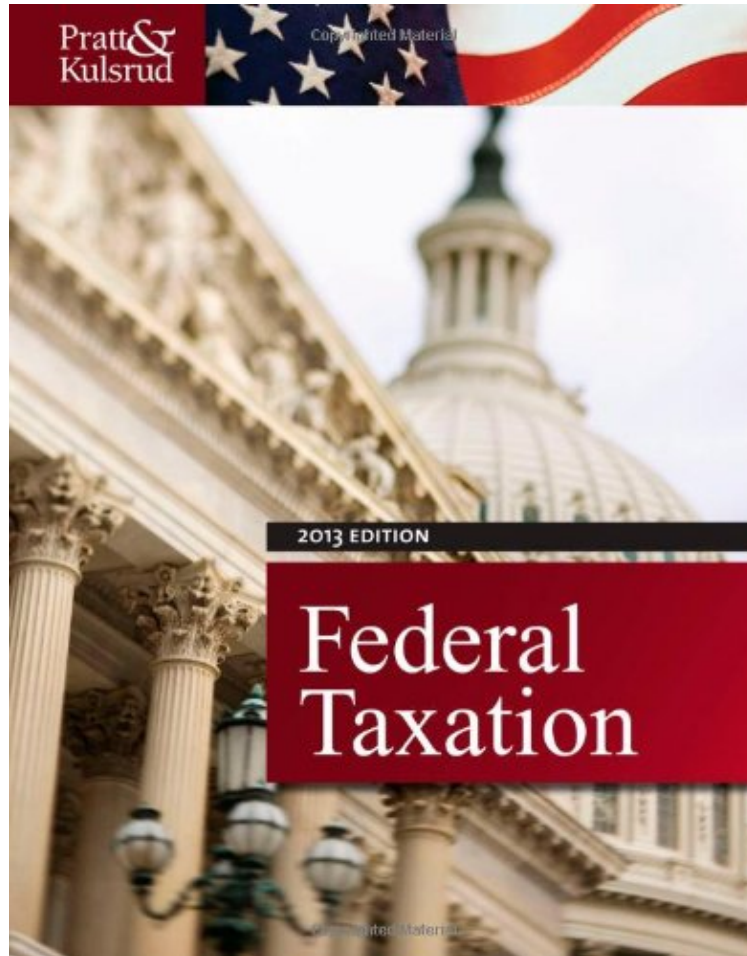


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About the Author James W. (Jim) Pratt is the PriceWaterhouse Coopers Professor of Accountancy Taxation at the University of Houston's C.T. Bauer College of Business. Dr. Pratt joined the faculty in 1972 after receiving his doctorate degree from the University of Southern California. He has published articles in leading professional journals, such as the Journal of Accountancy, Journal of Taxation, Journal of Corporate Taxation, Journal of Partnership Taxation, and The Tax Adviser. In addition to his contributions as an author and editor, Dr. Pratt has received several awards for outstanding teaching. He has also taught in continuing professional education programs for more than 30 years and has served as a tax training consultant for several national and local accounting firms.

William N. (Bill) Kulsrud is an Associate Professor of Accounting at the Kelley School of Business of Indiana University, Indianapolis/Bloomington, and serves as Chair of the Master of Science in Accounting and Master of Science in Taxation programs. Dr. Kulsrud joined the faculty in 1979 after receiving his Ph.D. from the University of Texas. He has published numerous articles, which have appeared in leading professional journals such as the Journal of Taxation, Journal of Corporate Taxation, The Tax Adviser, Taxation for Accountants, and Taxes--The Tax Magazine. He has also served as an editorial adviser to The Tax Adviser, Journal of Accountancy and Journal of the American Taxation Association. In addition to his contributions as an author and editor, Dr. Kulsrud has received many awards for outstanding teaching. In 1990 he was named Accounting Educator of the Year by the Indiana C.P.A. Society. He has also taught hundreds of professional education programs for national and local accounting firms and has developed materials used in their continuing education programs. Dr. Kulsrud is currently the co-coordinator of the National Tax Education Program sponsored by the AICPA.