

Saving international conferences

The Tax Reform Act of 1976 contains provisions aimed at curbing the abuse of tax-deductible conferences set up primarily to provide the participants with vacation opportunities abroad and thinly disguised with scientific trappings to offer grounds for a business-expense deduction. The Reform Act stipulates that to qualify for a tax deduction for a foreign conference (or convention), a person must attend at least two thirds of the professional activities of the conference and there must be a minimum of six hours of activities scheduled per day. The attendee must prepare a detailed log of attendance and have it signed by a conference official. Finally the new law limits deductions to two conferences per year.

These conditions will certainly discourage deductions for "pseudo-conferences." But the problem for the scientific community is that the law imposes these same conditions for legitimate scientific conferences, even though such conferences have not been the vehicles for tax-deduction abuses. A significant number of scientists often need to attend more than two international meetings per year to keep up with their work or discharge their professional obligations. This is especially true of scientists who are members of international commissions or other international bodies. The two-conference-per-year limit imposed by the new law places an unreasonable burden on the institutions or companies (or individuals themselves) paying for the travel expenses of scientists who have legitimate reasons for attending more than two meetings abroad in a year.

Also it is unreasonable to require the organizers of foreign meetings to set up record-keeping procedures solely for the benefit of US participants. Strict enforcement of this requirement could drastically restrict US participation in foreign conferences.

The over-all result will be a serious impediment to communications between US scientists and scientists in other countries in two ways: (1) Fewer international conferences will be held. US scientific groups are already becoming reluctant to sponsor international meetings abroad. One national association, for example, is on the verge of transferring its annual 1978 meeting from Toronto

to New York. (2) For those international meetings that continue in existence, participation by US scientists will become much more difficult.

The best solution to this problem would be to add provisions to the new law that would distinguish between the legitimate conferences and the pseudo-conferences and specify different sets of conditions for obtaining tax deductions. As AIP Board Chairman Philip Morse stated in a recent personal letter to Congressman Al Ullman (Ullman is chairman of the House Ways and Means Committee): "It should be possible to differentiate between truly international scientific conferences with more than token participation from many countries supported by international scientific federations (such as the International Council of Scientific Unions), involving published agendas, real scientific presentations and scheduled to cover appreciable portions of the working day, from pseudo-conferences attended chiefly by US citizens, not sponsored by an international scientific federation and with no published scientific agenda."

A convenient criterion for deciding whether a conference is a *bona fide* international conference is that at least one third of the attendees should be non-US scientists. Such conferences could be exempted from the two-conference-per-year limit and participants could be permitted to keep their own tax records without requiring verification by conference officials.

We recommend that Congress move quickly to amend the Tax Reform Act with provisions along these lines. Otherwise the new law will have an unfortunate consequence never intended by its authors: undermining one of the primary mechanisms of international science communication—the international scientific conference.

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