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International Conferences and Tax Reform

A provision of the Tax Reform Act of 1976 inflicts an unfair penalty on self-employed inventors, consulting engineers, and scholars without government grants or travel support from tax-exempt organizations. It may also severely limit the willingness of some industrial employers of scientists and engineers to sponsor their attendance at international scientific conferences.

The new provision seeks to close a "loophole"; it prevents deducting as a business expense the costs of travel to more than two foreign "conventions" per year. When a purely U.S. organization holds a convention in one of the spas of Europe or the Caribbean, and serious business is restricted to an hour or two of frivolous programming each day, there is no reason why the taxpayers of America should share the conventioneer's expense. But the language of the new law, and the interpretation of it provided by the congressional staff report, fails to distinguish such a tax-subsidized vacation from an international conference on arid zone agriculture, a general assembly of the International Union of Pure and Applied Chemistry, a seminar at Trieste on many-body theory, or a conference on tropical medicine sponsored by the World Health Organization. The rules apply equally to foreign "conventions or seminars" attended by people from many nations and to those attended exclusively by Americans. Sales conventions, trade association conventions, professional society meetings, and internationally sponsored scientific meetings are caught in the same act.

Even for the two conferences per year that can be treated as a business expense, only deductions for tourist class travel and daily total costs not exceeding the allowances of U.S. government civil servants are permitted. Paper documents must be obtained to verify that the conference met at least six hours per day and that the individual was in his seat at least four of these hours. Even so, industrial employers' tax departments may have reason to worry about how narrow a test of relevance to business success the Internal Revenue Service may demand, when a scientist or engineer from the company's research laboratory has been authorized to attend an international conference.

Well-managed companies will continue to send their scientists to the meetings they need to attend, even if it means paying a tax premium for the privilege. But we all know how inexorable are the pressures of a congressional determination that more than a minimum of trafficking in international science is not a legitimate activity for businesses. Some business people may respond to the government's new rules by turning off conference participation by their people altogether.

Who will be the loser? The U.S. economy may be affected, as American companies find it harder to keep up with the scientific base on which their overseas competitors are building. (Can you imagine the Japanese government discouraging companies from learning about foreign technical advances?) Industries will be just a little less sensitive to nature's warnings about environmental, health, and resource implications as corporate awareness of world science contracts. For the poor nations of the world, international scientific activity represents a thin thread of access to the industrial world's technical knowledge. They are unlikely to look on new governmental restraints in sharing that knowledge as compatible with the high ideals of global development often espoused in this country.

The damage could easily be repaired; for example, by excluding from the restrictive provision foreign conferences where the location is reasonable in light of the number of foreign participants and their geographical dispersion. Some kind of change is needed, as Congress examines repair of technical defects in the new law this spring. We should make every effort to see that Congress acts. A good start would be to notify our congressmen, and I urge those of us who have a stake in this to do so.—LEWIS M. BRANSCOMB, *Vice President, Office of the Chief Scientist, IBM Corporation, Armonk, New York 10504*