

The Journal of the American Taxation Association

Editorial Policy

The Journal of the American Taxation Association (JATA) is a research publication of the American Taxation Association, an organization that promotes the study of, and the acquisition of knowledge about, taxation. The journal is dedicated to disseminating a wide variety of tax knowledge and to fulfill this responsibility, the journal considers research that employs quantitative, analytical, experimental, and descriptive methods to address tax topics of interest to its readership.

JATA solicits unpublished manuscripts not currently under consideration by another journal or publisher. Papers presented in connection with a formal program (regional or national) of the American Taxation Association, American Accounting Association, or similar organizations or societies may be submitted provided the manuscript does not appear in whole or in part (other than a brief abstract) in the proceedings of the event. Reference to its presentation should be made on the manuscript's title page at the time of submission. Each submission must be accompanied by a statement that the manuscript or a similar one has not been published and is not, nor will be, under consideration for publication elsewhere while being reviewed by *JATA*. Any violation of this exclusive submission and publication requirement is subject to one or more of the following sanctions: the manuscript will be rejected if not yet published; a subsequent issue of *JATA* will contain a disclaimer if the manuscript has been published; the editor of the other affected journal will be notified; and, for up to five years, the author and all coauthors of the manuscript will be barred from submitting and publishing any article or other materials in *JATA*, serving in any capacity with *JATA*, and serving as an officer or committee chairperson of the American Taxation Association. The sanctioned author(s) may appeal the editor's decision to the ATA Board of Trustees.

All manuscripts received by *JATA* are acknowledged and sent to two reviewers for evaluation. When the two reviewers are inconclusive about publication or rejection of a manuscript, one or more additional reviewers may be employed. The review process is designed to return all submissions within three months.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. Manuscripts are submitted using the Manuscript Submission and Peer Review System, at <https://www.editorialmanager.com/jata/Default.aspx>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is to be submitted as a separate file from the manuscript text.
2. Manuscripts under consideration by another journal or other publisher should not be submitted. The submitting author will be asked to verify this during the web-based submission process.
3. For manuscripts that report on field surveys or experiments: Please ensure that reporting descriptive statistics, models, and tests of hypotheses is complete. For experimental papers, this would generally include: (1) reporting standard deviation and cell sizes in any tables of means; (2) including degrees of freedom along with any reported test statistics that have degrees of freedom, whether in the tables, footnotes, or text; and (3) ensuring ANOVA, MANOVA, ANCOVA, etc. tables are complete, including all estimated terms, including the error term, along with the associated degrees of freedom. Note that if test statistics and associated degrees of freedom are reported in the tables, then authors need not repeat this material in the text. For example, authors could provide only the p-values for effects (tests) of interest in the text, if desired. If the additional documentation (e.g., questionnaire, case, interview schedule) is sent as a separate file, then all information that might identify the author(s) must be deleted from the instrument.
4. Manuscripts that report experiments utilizing human subjects must verify approval by the institution at which the experiment took place. Notation of approval should be made within the manuscript. In addition, the submitting author will be asked to verify approval during the web-

based submission process. For the full version, please see: [Policy on Publication Ethics: Human Subjects Research](#).

5. Authors are responsible for recognizing and disclosing any conflict of interest that could be perceived to bias their work. Conflict of interest disclosures include, but are not limited to, grants or research funding, employment, affiliations, honoraria, stock options/ownership, royalties, consultancies, inventions, and patents. Authors will be asked to provide any potential conflicts of interest during manuscript submission.
6. Authors are also responsible for disclosing any potential conflict of interest that might prevent an unbiased review. Potential conflicts for editor or reviewer assignments are described in the policy section below; however, this may not be an exhaustive list. Authors are requested to complete and submit an Author Conflict of Interest form upon submission.
7. The nonrefundable submission fee of \$150.00 for AAA members (at least one co-author must be an AAA member) and \$200.00 for nonmembers is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: <https://my.aaahq.org/Shop/Product-Catalog>. If you are unable to pay by credit card or have any questions, please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org.
8. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.
9. All decisions are final and not subject to appeal.

REVIEW PROCESS

The review process consists of the following:

1. The editor reviews the submitted manuscript for proper format and consistency with the mission of the journal. The author(s) is notified if the manuscript is deemed inappropriate for further consideration.
2. Manuscripts that pass the initial review are sent to an associate editor and a minimum of two reviewers for formal review.
3. The editor evaluates comments and recommendations of the reviewers and the associate editor and informs the author(s) of the decision regarding the publication of the manuscript (reject, accept, or revise/resubmit). The editor's decision and comments, without identifying information, are forwarded to the associate editor and reviewers.
4. Requested revisions are returned to the same reviewers. In addition to the revised manuscript, the author(s) should submit responses to the reviewer comments that restate the comments and identify how and where the comment is addressed in the revision.
5. The process will continue as described above until a final publication decision is made.
6. Consistent with our Publications Ethics policy on plagiarism, all articles are automatically processed through CrossCheck prior to publication to identify text taken from published and unpublished works, print or digital, that is not properly cited or quoted. For full version, please see: [Policy on Publication Ethics: Plagiarism](#).

The review, as outlined above, is an overview of the actual process. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

CONFLICT OF INTEREST

To promote the objective handling of papers under review, *JATA* takes steps to prevent Editors and reviewers from handling papers by authors with whom they have a conflict of interest. Because a variety of circumstances can result in a loss of objectivity with respect to a particular paper, judgment is necessary to identify conflicts of interest. However, a conflict of interest is presumed to exist when an Editor or reviewer: (1) is an author of the paper; (2) has a personal relationship with an author that prevents the Editor or reviewer from being objective; (3) chaired an author's dissertation committee or an author

chaired the dissertation committee of the Editor or reviewer; (4) works at the same institution as an author, or worked together at the same institution within the last five years; or (5) has co-authored a paper with a author. An Editor also is presumed to have a conflict of interest with a paper when that Editor had editorial decision rights on a previous version of the paper at another journal.

When an Editor has a conflict of interest with a paper, the Senior Editor will assign a non-conflicted Editor to handle the paper unless the Senior Editor is an author of the paper, in which case a non-conflicted Editor will assign a non-conflicted Editor to handle the paper. If necessary, an ad hoc Editor will be assigned to handle the paper. The conflicted Editor will have no access to *JATA* information about the paper. Because of the double-blind review process, it is primarily the responsibility of the Senior Editor and other Editors to identify conflicts of interest. Should a reviewer suspect a conflict of interest, it is the reviewer's responsibility to alert the Senior Editor or another Editor to the potential conflict. If a conflict arises during the review process, the Senior Editor will oversee a change in Editor or reviewers, as appropriate.

ADDITIONAL INFORMATION

The American Taxation Association Trustees adopted the following policy to reward reviewers who perform timely reviews for *JATA*. Effective for reviews beginning on or after January 1, 2014, the *JATA* Editor will keep track of reviews completed within a 30-day period beginning the day that the request for a review is initiated. A review may be for an initial submission or a substantial revision, but not the review of a manuscript that has been conditionally accepted. Upon the completion of two such reviews, the reviewer will receive a waiver of the *JATA* submission fee on his or her next submission to *JATA*. The reviewer must be the submitting author and must contact the *JATA* Editor when ready to use the waiver.

An abstract of not more than 150 words should be on a separate page immediately preceding the text. The abstract should be nonmathematical and include a readable summary of the research question, methodology, and principal findings and contributions. The style should be objective, without personal pronouns. The title, but not the author's name or other identification designations should appear on the abstract page and on the first page of the text.

Additionally, mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances authors should explain the principal operations performed in narrative format. Equations should be numbered in parentheses flush with the right-hand margin. Notation should be avoided in footnotes. Use standard mathematical notation and symbols. Do not use wingdings, geometric shapes, or images.

In regards to documentation, reference to a single regulation, government promulgation, or court case should be made in the form illustrated below. Generally, references to multiple works of the same type (e.g., two revenue rulings) or multiple works of different types (e.g., a revenue ruling and a court case) should be made through the use of a footnote unless they are of a brief nature that does not disrupt the flow of the text. The form for tax citations often encountered is presented below.

I.R.C. § 1248(a)	43 TC 1654 (1975)
Treas. Reg. § 1.1248-3(a)(4)	TC Memo 1943-496 (1943)
Rev. Rul. 82-1, 1982-1 CB 417	370 F. Supp. 69 (DC-Tx., 1974)
Rev. Proc. 82-1, 1982-1 CB 751	656 F. 2d 659 (CT. Cl., 1981)
LTR 8208047 (11/26/80)	411 F. 2d 1275 (CA-6, 1975)
	388 U.S. 1492 (1980)

***JATA* Summaries of Papers**

A one-page summary of the article must be provided for accepted articles. The summary is to be uploaded as part of the final submission process as a separate Word document. The summary should include the article title and author name(s). Final submissions will not be put into production unless the summary has been provided.

The summary is an extended overview of the article, but cannot include mathematical notation, tables, figures, or exhibits. The summary cannot include citations of works that are not cited in the article and included in the article's references. The summary will be included in the same issue as the article, in the "Summaries of Papers in This Issue" section.