EDITORIAL POLICY AND STYLE INFORMATION FOR
THE JOURNAL OF THE AMERICAN TAXATION ASSOCIATION

Editorial Policies

*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*JATA* solicits unpublished manuscripts not currently under consideration by another journal or publisher.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

Authors should note guidelines for submitting manuscripts:

1. Manuscripts currently under consideration by another journal or other publisher should not be submitted. All authors must state that the work is not submitted or published elsewhere.

2. In the case of manuscripts reporting on field surveys or experiments, one copy of the instrument (questionnaire, case, interview plan, or the like) should be submitted. If any of the dataset and/or results contained in the submitted research have been, or will be, reported in another publication, one copy of this other publication should also be submitted.

3. To expedite the review process, electronic submissions are required. Manuscripts must be submitted through the Manuscript Submission and Peer Review System for the *Journal of the American Taxation Association*, located at [http://jata.allentrack.net](http://jata.allentrack.net). The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. In the case of research utilizing instruments (experimental material, questionnaires, cases, etc.) this material should also be submitted in a separate file. Contact Professor John Phillips at JATA@business.uconn.edu if file compatibility or electronic submission presents a problem.

4. The nonrefundable submission fee in U.S. funds is $150 for ATA members (at least one co-author must be an ATA member) and $200 for non-ATA members (none of the co-authors are ATA members). The submission fee is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: [https://aaahq.org/AAAforms/journals/JATAsubmit.cfm](https://aaahq.org/AAAforms/journals/JATAsubmit.cfm). 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.

5. Revisions must be submitted within 12 months from request, otherwise they will be considered new submissions.
MANUSCRIPT PREPARATION AND STYLE


Format

1. All manuscripts should be printed on one side of 8 1/2 ×11” good quality paper and be double spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,000 words.
3. Margins of at least one inch on top, bottom, and sides to facilitate editing and duplication.
4. To assure anonymous review, authors should not identify themselves directly or indirectly in their papers. Single authors should not use the editorial “we.”
5. A cover page should include the title of the paper, the author’s name, title, affiliation, and any acknowledgements.
6. All pages, including tables, appendices, and references, should be serially numbered.
8. Spell out numbers one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights, and measures. For example: three days; 3 kilometers; 30 years. All other numbers are expressed numerically.
9. In nontechnical text use the word percent; in technical text the symbol % is used. (See the Chicago Manual for discussion of the correct usage.)
10. a. Use a hyphen (-) to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See Webster’s for correct usage.
   b. En dash (–) is used between words indicating a duration, such as hourly time or months or years. No space on either side.
   c. Em dash (—) is used to indicate an abrupt change in thought, or where a period is too strong and a comma is too weak. No space on either side.
11. The following will be Roman in all cases: i.e., e.g., ibid, et al., op. cit.
12. Initials: A. B. Smith (space between); U.S., U.K. (no space between).
13. When using Big 4, Big 5, Big 6, or Big 8, use Arabic numerals (do not spell out number).
14. Ellipsis should be used, not periods: Example … not . . .
15. Use “‘SAS No. #’” not “‘SAS #.’”
16. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.
17. a. Use real quotation marks—never inch marks: Use “‘and’” not "and."
   b. Use real apostrophes, not the foot marks: Use ‘ and not ’.
18. Punctuation used with quote marks:
   a. Commas and periods are always placed inside the quotation marks.
   b. Colons and semicolons go outside the quotation marks.
   c. Question marks and exclamation points go in or out, depending on whether they belong to the material inside the quote or not. If they belong to the quoted material, they go inside the quote marks, and vice versa.
19. Punctuation and parentheses: sentence punctuation goes after the closing parentheses if what is inside the parentheses is part of the sentence (as is this phrase). This also applies to commas, semicolons, and colons. If what is inside the parentheses is an entire statement of its own, the ending punctuation should also be inside the parentheses.
20. Headings should be arranged so that major headings are centered, bold, and capitalized. Second-level headings should be flush left, bold, and both upper and lower case. Third-level headings should be flush left, bold, italic, and both upper and lower case. Fourth-level headings should be paragraph indent, bold, and lower case. Headings and subheadings should not be numbered. For example:
Abstract

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.

Tables and Figures

The author should note the following general requirements:
1. Each table and figure (graphic) should appear on a separate page and should be placed at the end of the text. Each should bear an Arabic number and a complete title indicating the exact contents of the table or figure.
2. A reference to each table or graphic should be made in the text.
3. The author should indicate where each table or figure should be inserted in the text, e.g., (Insert Table X here).
4. Tables or figures should be reasonably interpreted without reference to the text.
5. Source lines and notes should be included as necessary.
6. When information is not available, use “NA” capitalized with no slash between.
7. Figures must be prepared in a form suitable for printing.

Mathematical Notation

Mathematical notation should be employed only where its rigor and precision are necessary, and in such circumstances authors should explain in the narrative format the principal operations performed. Notation should be avoided in footnotes. Unusual symbols, particularly if handwritten, should be identified in the margin when they appear. Displayed material should clearly indicate the alignment, superscripts, and subscripts. Equations should be numbered in parentheses flush with the right-hand margin.

Documentation

Citations: Work cited should use the “author-date system” keyed to a list of works in the reference list (see below). Authors should include the relevant page numbers in the cited works

1. In the text, works are cited as follows: author’s last name and year, without comma, in parentheses. For example: one author, (Berry 2003); two authors, (Fehr and Schmidt 2003); three to five authors, (Scholes, Wolfson, Erickson, Maydew, and Shevlin 2008); six or more authors, (Dikolli et al. 2013); more than one work cited, (Cole and Yakushiji 1984; Dechow, Sloan, and Sweeney 1995; Levitt 1998); with two works by the same author(s), (Nelson 2003, 2005).
2. For repeated citations of works that have three or more authors, use only the first author’s last name followed by “et al.” (et is not followed by a period): first citation, Dechow, Kothari, and Watts (1998); subsequent citations, Dechow et al. (1998).
3. Unless confusion would result, do not use “p.” or “pp.” before page numbers. For example, (Dechow and Dichev 2002, 41–42).
4. When the reference list contains two or more works by the same author (the only author or first of two or more authors) published in the same year, the suffix a, b, etc., is appended to the date in the within-text citations and in the “References” section. For example, (Johansson 2004a, 2004b, 2004c; Baiman and Rajan 2002a, 2002b; Dhaliwal, Erickson, and Li 2005a; Dhaliwal, Krull, Li, and Moser 2005b).
5. When the author’s name is mentioned in the text, it need not be repeated in the citation. For example: “Cohen et al. (2005) provide ...”

6. Citations to institutional works should use acronyms or short titles where practicable; for example: (AAA ASOBAT 1966); (AICPA Cohen Commission Report 1977). Where brief, the full title of an institutional work might be shown in a citation; for example: (ICAEW The Corporate Report 1975).

7. 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 which does not disrupt the flow of the text. The form for tax citations often encountered is presented below.

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

Reference List

Every manuscript must include a “References” section that contains only those works cited within the text. Each entry should contain all information necessary for unambiguous identification of the published work. Use the following formats (which follow The Chicago Manual of Style):

1. Arrange citations in alphabetical order according to the surname of the first author or the name of the institution or body responsible for the published work.
2. Arrange citations in chronological order when two or more works are by the same first author (regardless of co-authors). Two or more works by the same author(s) published in the same year are distinguished by letters a, b, etc., after the year.
3. Use authors’ initials instead of proper names.
4. For two or more authors, separate authors with a comma, including a comma before “and” (Dechow, P. M., R. Sloan, and A. Sweeney).
5. Date of publication follows the author’s (authors’) name(s).
6. Titles of journals or newspapers should not be abbreviated.
7. For resource materials that were only available online and are now no longer available, please include a “last accessed” date.

Sample entries are as follows:


**Footnotes**

Footnotes are not to be used for documentation. Textual footnotes should be used only for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be inserted using the “footnote” or “endnote” feature of the word processing software, which will automatically number the footnotes throughout the manuscript with superscript Arabic numerals.
Policy on Reviewer Rewards

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.

Policy on Reproduction

The object of JATA is to promote the wide dissemination of the results of research and other scholarly inquiries into the field of taxation. Permission is hereby granted to reproduce any of the contents of this journal for use in courses of instruction, as long as the source and American Accounting Association copyright are indicated in any such reproductions. Written application must be made to the American Accounting Association for permission to reproduce any of the contents for use in other than courses of instruction, such as inclusion in books of readings or in other publications intended for general distribution. In consideration for the grant of permission in such instances, the applicant must notify the author(s) in writing of the intended use to be made of each reproduction. Except where otherwise noted on the first page of each article, the copyright interest has been transferred to the American Accounting Association. Where the copyright has not been transferred to the Association, applicants must seek permission to reproduce (for all purposes) directly from the author(s).

Policy on Data Availability

The AAA Executive Committee’s policy (originally adopted in 1989, and amended in 2009) is that the objective of the Association-wide journals (The Accounting Review, Accounting Horizons, Issues in Accounting Education) is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into accounting as a field of professional research and educational activity. To fulfill this objective, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles.