The ATA Journal of Legal Tax Research

Editorial Policy

The ATA Journal of Legal Tax Research (JLTR), a double-blind peer-reviewed journal, publishes creative and innovative studies that employ legal research methodologies that logically and clearly:

- identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions
- Propose improvements in U.S., state and local, or foreign tax systems, and unique solutions to tax or fiscal problems
- Critically analyze proposed or recent tax law changes from both a technical and a policy perspective
- Discuss improvements in tax compliance, tax complexity, or tax policy
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyze recent or proposed legislative or regulatory changes
- Critically analyze similarities and differences between tax accounting and financial accounting issues
- Critically analyze similarities and differences between U.S. and other tax regimes

Legal tax research articles in all areas are appropriate for the journal, including state and local taxation, international taxation, estate and gift tax law, and federal income taxation. Manuscripts analyzing tax issue of countries other than the U.S., particularly if it includes a comparison to U.S. tax law, are also encouraged.

JLTR seeks the submission of unpublished manuscripts not under consideration by another journal or publisher. Each manuscript will be published electronically as soon as the Editor, based on the advice from the reviewers, determines that the manuscript meets the objectives and standards set forth by the American Taxation Association and JLTR’s editorial board.

SUBMISSION OF MANUSCRIPTS

The following guidelines should be followed for submitting manuscripts:

1. New manuscripts are submitted using the Manuscript Submission and Peer Review System, at https://www.editorialmanager.com/jltr/Default.aspx. Revisions with a manuscript number less than JLTR-2019-500 are resubmitted at http://jltr.allentrack.net. Both sites contain detailed instructions regarding the preparation of files for submission. To ensure anonymous review, the title page is 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.

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. The nonrefundable submission fee of $50.00 is payable by credit card (VISA, MasterCard, or American Express only). The payment form is available online at: http://aaahq.org/AAA-Journals/JLTR/Payment. 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.

7. Revisions should be submitted within 12 months from the request, otherwise they will be considered new submissions.

**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, 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 (for the full version, please see: http://aaahq.org/Portals/0/documents/about/Policies&ProceduresManual/PlagiarismPolicy.pdf), 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.

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.

**ADDITIONAL INFORMATION**

An abstract of 100–200 words should be presented on a separate page immediately preceding the text. The abstract should concisely inform the reader of the manuscript’s topic, its method, and its findings. The abstract is to be followed by four key words that will help in indexing the paper.
Journal-specific documentation information:

Citations and Other Footnotes
Authorities should be cited in footnotes using The Bluebook: A Uniform System of Citation styles. Textual footnotes should be used for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be consecutively numbered throughout the manuscript with superscript Arabic numerals.

Sample Entries for Legislative Sources
An Internal Revenue Code Section: I.R.C. §61.

Sample Entries for Administrative Sources
Treas. Reg. §1.162-4(a).

Sample Entries for Judicial Sources
Circuit Court of Appeals opinion: White v. Commissioner, 32 F.3d 108 (CA-6 2000).

Sample Entries for Secondary Sources
Cunningham, L. E. 1964. National Health Insurance and the Medical Deduction. 50 Tax L. Rev. 237, 244-6.