EDITORIAL POLICY AND STYLE INFORMATION FOR
THE ATA JOURNAL OF LEGAL TAX RESEARCH

The ATA Journal of Legal Tax Research publishes creative and innovative studies employing 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 tax systems and unique solutions to problems;
• critically analyze proposed or recent tax rule changes from both technical and policy perspectives.

The ATA Journal of Legal Tax Research solicits unpublished manuscripts not currently under consideration by another journal or publisher. Each article will be published electronically as soon as the editor, based upon advice from referees, determines that the manuscript meets the objectives and standards set forth by the ATA and the Journal’s editorial board.

Review Process

Each manuscript submitted to The ATA Journal of Legal Tax Research is subject to the following review procedures:

• The manuscript is screened by the editor for general suitability.
• If the manuscript passes the initial editorial screening, it will be blind-reviewed by at least two reviewers.
• In light of the reviewers’ recommendations, a decision will be made by the editor as to whether the article will be accepted as is, revised, or rejected. It is anticipated that the decision will be communicated to the author within four to six weeks after submission.

The process described above is a general one. 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.

Submission Requirements

Manuscripts are expected to be original research that has not been previously published and not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript. Manuscripts are to be submitted using the Manuscript Submission and Peer Review System, at http://jltr.allentrack.net. The site contains 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. The nonrefundable submission fee in U.S. funds of $50 payable by credit card (Visa, MasterCard, or American Express only) online at https://aaahq.org/AAAforms/journals/jltrsubmit.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. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

Manuscript Preparation and Style


The American Accounting Association encourages use of gender-neutral language in its publications.

Format

1. All manuscripts should be double-spaced, except for indented quotations.
2. Manuscripts should be as concise as the subject and research method permit, generally not to exceed 7,200 words.
3. Margin settings should provide at least one inch for top, side, and bottom margins.
4. A cover page should include the title of the paper, the author’s name, title and affiliation, any acknowledgments, and a footnote indicating whether the author is willing to share the data (see policy statement below).
5. All pages, including tables, appendices, and references, should be serially numbered.
6. Spell out numbers from 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.
7. In nontechnical copy use the word percent in the text.
8. Use a hyphen to join unit modifiers or to clarify usage. For example: a well-presented analysis; re-form. See Merriam-Webster’s Collegiate Dictionary for correct usage.
9. Equations should be numbered in parentheses flush with the right-hand margin.
10. 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 lowercase. Third-level headings should be flush left, bold, italic, and both upper and lowercase. Fourth-level headings should be paragraph indent, bold, and lowercase. For example:

A CENTERED, BOLD, ALL CAPITALIZED, FIRST-LEVEL HEADING

A Flush Left, Bold, Uppercase and Lowercase, Second-Level Heading

A Flush Left, Bold, Italic, Uppercase and Lowercase, Third-Level Heading

A paragraph indent, bold, lowercase, fourth-level heading. Text starts...

Abstract

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.

Tables and Figures

The author should note the following general requirements:
1. Each table and figure (graphic) should bear an Arabic number and a complete title indicating the exact context of the table or figure.
2. A reference to each graphic should be made in the text.
3. Graphics should be reasonably interpretable without reference to the text.
4. Source lines and notes should be included as necessary.

Documentation

Citations and Other Footnotes

Authorities should be cited in footnotes using The Bluebook: A Uniform System of Citation (cited above) 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.

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