

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JATA solicits unpublished manuscripts not currently under consideration by another journal or publisher.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. New manuscripts must be submitted through the Manuscript Submission and Peer Review System for the Journal of the American Taxation Association, located at <http://jata.peerx-press.org>. 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 Richard Sansing at JATA@tuck.dartmouth.edu if file compatibility or electronic submission presents a problem.
4. The nonrefundable submission fee in U.S. funds is \$75.00 payable by credit card (VISA or MasterCard only). The payment form is available online at: <https://aaahq.org/AAAforms/>

journals/ATAsubmit.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.