

AMERICAN TAXATION ASSOCIATION HANDBOOK OF THE PUBLICATIONS COMMITTEE

This document is the official Handbook of the Publications Committee and was adopted by the ATA Board of Trustees on February 25, 1994, and revised on February 28, 1997, and further revised on August 8, 2004 and August 07, 2011. It is to be printed and distributed to all Committee members (voting and ex-officio) at the beginning of their two-year terms. It is the responsibility of the ATA Director of Publications to ensure that the Handbook is revised to reflect Publication Committee changes that are adopted by the ATA Board of Trustees.

The Handbook is to contain the following Appendices, maintained on a current basis:

- A. Journal Policy Statement
- B. *ATA Website* Policy Statement
 - B-1. *ATA Website* Advertising Rates and Information
- C. Editorial policy and style information for *JATA*
- D. Editorial policy and style information for *ATA JLTR*
- E. The prior two years' Publications Committee final reports (omitted in this section).

Publications Committee Policies

1. **Membership**. The Publications Committee consists of ten members, including the Director of Publications, who will serve as chair, and four ex-officio members. These Committee members are:
 - A. Four voting members elected by a vote of the membership (two elected each year),
 - B. Two voting members appointed by the ATA President (one appointed each year from the most recently elected trustees), and
 - C. The ATA Webmaster, the Editors of *JATA*, *JLTR*, and the Chair of the Technology Committee, who serve as nonvoting ex-officio members. In the year when there is an Editor-Elect, that person also serves as an ex-officio member.

The Director of Publications is the appointed member who is in the second year of Publications Committee service. The appointed member who is in his/her first year of service is the Director of Publications-Elect. Voting committee members will have staggered two-year terms, with three members in their first year of service and three members in their second year of service.

1. **Director of Publications**. The Director of Publications is responsible for coordinating the operations of all publications of ATA and is the chair of the Publications Committee.
2. **Charge to the Committee**. The Publications Committee is established as a standing committee by the ATA By-Laws. It is the responsibility of the Publications Committee to study and report to the President and the Board of Trustees on all matters of concern regarding ATA publications and electronic media dissemination, including all policy issues and disciplinary matters. The Committee is to provide

recommendations to the Board of Trustees for its guidance when selecting a nominee for Editor-elect of *The Journal of the American Taxation Association* and the Editor-elect of *The ATA Journal of Legal Tax Research*. It is also to provide a recommendation to the President and President-Elect in the selection of a Webmaster for the *ATA Home Page* and in the selection of associate editors.

3. **Publications and ATA Home Page.** The ATA will publish journals and an electronic website that are devoted to matters consistent with the purposes and objectives of ATA. ATA also may publish other materials as deemed appropriate by the Board of Trustees. ATA will not pay royalties on its publications.
- 4a. The *ATA Website* is a publication maintained by the ATA Webmaster. The ATA Webmaster is appointed by the President based on a recommendation by the Publications Committee. Generally, the website is to be used as a vehicle for disseminating public information. Specific content of the Website is governed by the Webmaster. Generally, the Website is to be used as a vehicle for disseminating public information.

Items that are acceptable inclusions in the *ATA Website* include:

- All information available in current and previous versions of the *ATA President's Letter*.
- Immediately following the *JATA* and *JLTR* Conferences, copies of current versions of papers presented at the conferences.
- Short position announcements.
- Articles from current and previous issues of *JATA* and *JLTR*.
- References to non-commercial web sites concerning tax practice, education, and research.
- Other information as approved by the Publications Committee.

Items that are not acceptable inclusions in the *ATA Website* include:

- References to web sites that are primarily commercial in nature, unless specifically referred to as commercial sites and appropriate advertising compensation is paid to the ATA.
- References to web sites unrelated to the furtherance of tax research, education, or practice.

5. **JATA Editor and ATA Journal of Legal Tax Research Editor Selection Process Guidelines.**

- 5a. An Editor-Elect is elected at the annual ATA business meeting as the Editor begins his/her last year of service as Editor. The Publications Committee solicits names of potential candidates. The Committee will consider names submitted from any source, and will directly solicit names from:
- A. ATA members through the *ATA Website*,
 - B. The Editor of *JATA* and the Editor of *the ATA Journal of Legal Tax Research*,
 - C. The Nominating Committee,
 - D. The Board of Trustees, and

- E. Any other sources deemed relevant by the Committee.
- 5b. The Publications Committee should recommend one candidate for each open position to the Board of Trustees and provide a rationale for the recommendation. The Board may accept or reject the Committee's recommendation. In addition, the Publications Committee will provide the Board a rank-ordered list of any acceptable alternative candidates. The process used to select the recommended individual will include (1) review of resumes, (2) contact with all past Editors for their input and to ensure the nominee has not violated ATA Journal policy (as described in 12c below), (3) direct communication with the candidate by appropriate members of the Publications Committee, (4) an evaluation of the editorial goals and objectives written by the candidate, and (5) other relevant information. During this process, the Publications Committee will determine the likelihood that the candidate is willing to serve, and that the candidate's institution will provide the necessary support to the candidate.
- 5c. The Nominating Committee will add to its slate, any nominees for Editor-Elect of *JATA* and the *ATA Journal of Legal Tax Research*. The entire slate will be submitted for membership vote at the annual business meeting by the Nominating Committee. The Publication Committee will provide their input solely to the Board of Trustees and will not publicize its recommendations.
- 5d. If an Editor is unable or unwilling to complete his/her term, the Editor-Elect becomes the Editor. When there is no Editor-Elect, an Interim Editor will be selected based on the same process outlined above except the vote of the membership is not required; instead the Board of Trustees shall vote. An Interim Editor's term is limited to one year. An Interim Editor is eligible to be nominated as Editor to serve a full three-year term, with possible re-appointment as reported in 8a below.
- 6 **Editorial Decisions.** It is not the responsibility of the Publications Committee to become involved in specific editorial decisions. Decisions made by an Editor are considered final.
- 7 **Journals, Newsletters, and Other ATA Publications.**
- 7a. **Approval.** Publications of journals, newsletters, monographs, electronic media, and other works that carry the ATA name or that are the financial responsibility of ATA must be approved by the Board of Trustees. Approval for these publications may be granted when the President's budget is approved or by a direct vote.
- 7b. **Statement of Objectives and Editorial Policy.** Each ATA publication should have a written statement of objectives and editorial policy which is approved by the Board of Trustees. The editor or webmaster of each publication should prepare a statement of editorial policy for printing in each issue of the publication. This statement must be based on the objectives and editorial policy approved by the Board of Trustees but may differ in wording. The editor or webmaster must consult the Publication Committee about changes in the wording of the printed statement of editorial policy, but the ultimate decision about the wording of the printed editorial policy is the

editor's or webmaster's.

- 7c. **Proposals for New Publications.** A proposal for a new publication should provide reasonable projections of revenues (including external support and advertising), if any, and costs. The advice of the Publications Committee may be requested in developing costs and advertising estimates and in developing a proposal. The Publications Committee reviews the proposals and forwards a recommendation of approval or non-approval to the Board of Trustees.
- 7d. **Outside Support for Section Publications.** The AAA does not permit sections to seek contributions from external funds to support regular editions of journals beyond funding of the JATA Conference issue.
- 7e. **Distribution.** Copies of all electronic ATA publications should be distributed free of charge to current ATA members regardless of membership class. Paper copies may be offered to members at a price established by the Board of Trustees. The ATA By-Laws state that a reasonable charge may be made for any publication or other materials distributed to ATA Section members provided such charge is approved by a simple majority of the Board of Trustees and the general membership present at the Annual Business Meeting. To the extent AAA policy requires a charge (such as its standard charge for electronic access to AAA journals), the ATA will conform with and agree to such AAA policy.
- 7f. **Availability to American Accounting Association Members.** It is AAA policy that section publications should be available to all AAA members not participating in the section at a reasonable price. AAA policy provides that the price to nonmembers may be higher than to members.
- 7g. **Disclosure of ATA Sponsorship and Editorial Participation.** All publications and home pages of the ATA should clearly and prominently indicate sponsorship by the "American Taxation Association." Indications of editorship should not appear on the cover, but rather, on the title page inside the document. Similarly, with respect to the Website, the top portion of the web page should clearly and prominently indicate ATA sponsorship; reference to the Webmaster will appear at the bottom of the page.
8. **JATA and JLTR Editors.**
- 8a. **Term.** The initial term of *JATA* and *JLTR* Editors is three years. The term may be extended by re-appointment for a maximum of three additional years beyond the initial term. However, any extension of an editor's term should be constructed such that the terms for the editors of *JATA* and *JLTR* do not expire during the same year. Re-appointments will be made by the Board of Trustees.
- 8b. **Consultation with Publications Committee.** Editors are encouraged to consult with the Publications Committee as they develop their organizational structure, including Editorial Board appointments. Major changes in journal practices and policies (e.g., format, personnel, special sections of the journal, etc.) are to be brought before the Publications Committee before any change is made. If the

Publications Committee believes these changes involve policy issues, the changes will be submitted to the Board of Trustees by the Publications Committee with a recommendation for approval or non-approval.

- 8c. **Copyright Transfer.** Editors are responsible for securing copyright transfers from authors as a normal condition of publication and for filing the transfer documents with the AAA Executive Director.
- 8d. **Annual Reports.** Editors should distribute a Midyear Report and an Annual Report to members of the Board of Trustees and the Publications Committee at least two weeks prior to the ATA Midyear and Annual meetings. The Annual Report also is to be distributed at the ATA annual business meeting. The reports should account for the receipt, review, and publication of manuscripts. In addition to information requested by the Publications Committee and the Board of Trustees, the report should provide any information thought appropriate by the Editor.
- 8e. **Functions of Editor-Elect.** The Editor-Elect will exercise only those functions that are assigned to him/her by the Editor. The Editor-Elect also serves as an ex-officio member of the Publications Committee.
9. **Associate Editors.** The ATA President appoints Journal Associate Editors after consultation with the appropriate Editor and Publications Committee, as appropriate. An Associate Editor appointment is for one year with annual reappointments for up to two additional years.
10. **Confidentiality.** The Editor must exercise good judgment and maintain confidentiality of journal files.
11. **Editorial Boards and Ad Hoc Reviewers.**
 - 11a. **Appointment.** The Editor should appoint Editorial Board members prior to each fiscal year after consultation with the Publications Committee and the President-Elect. The Editor-Elect will appoint the Editorial Board members for the coming fiscal year.
 - 11b. **Term.** Appointments to the Editorial Board are for one year with annual reappointments for up to two additional years. After a three-year period is served (either consecutively or within a five-year period), re-appointment to the Board is not permitted for at least two years.
 - 11c. **Publication of Reviewer Names.** Names of Editorial Board members and Ad Hoc Reviewers should be published but reference to specific articles reviewed should remain anonymous.
 - 11d. **Composition and Size.** Members of the Editorial Board should be selected on the basis of recognized competence in their field of interest so that their judgment will be respected by all. The Board should reflect a distribution of specialized interests. Presumably, the Board would be sufficiently large to limit the work load to approximately four new manuscripts per year.

12. **Format and Contents of Journals.**

12a. **Data Dissemination.** An objective of ATA Journals 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. As part of this process, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles. Authors of articles that report data-dependent results should footnote the status of data availability and, when pertinent, this should be accompanied by information on how the data may be obtained.

12b. **Proposals to Change Format or Content.** The Board of Trustees must approve changes to specific policies established by it prior to their implementation. An Editor may make proposals to change the format or content but the original purpose of the journal must not be altered. Proposals for change must be presented in writing to the Publications Committee for review. The Publications Committee will transmit all proposals with their evaluation and recommendation to the Board of Trustees.

12c. **Prior Publication.** Manuscripts containing previously copyrighted material (other than minor quotations), manuscripts being considered by other journals or which are to appear in proceedings volumes or in other published format (except for brief abstracts), and manuscripts that summarize or duplicate any significant portion of materials published or to be published elsewhere ordinarily will not be published in ATA Journals. However, manuscripts based on materials published in dissertations will not be precluded from publication. Further, neither the submitted manuscript nor a similar manuscript should be under review for publication elsewhere while being reviewed for an ATA Journal. Subject to this policy, the decision on publication rests with the Editor of the journal. All authors (including co-authors) are required to submit a statement to the Editor attesting to their compliance with this policy. Any violation of this exclusive submission and publication requirement is subject to one or more of the following sanctions: (1) the manuscript will be rejected if not yet published; (2) a subsequent ATA Journal issue will contain a disclaimer if the manuscript has been published; (3) the Editor of the other affected journal will be notified; and (4) for up to five years, the author and all co-authors of the manuscript will be barred from submitting and publishing any article or other materials in an ATA Journal, serving in any capacity with an ATA Journal, and serving as an officer or committee chairperson of the ATA. The sanctioned author(s) may appeal the Editor's decision to the ATA Board of Trustees.

12d. **Type-size and Paper-Weight.** Type-size and paper-weight are left to the discretion of the Editor in consultation with AAA.

13. **Pricing of JATA.**

13a. **Pricing Policy.** Quantity discounts are not allowed by AAA. Prices for subscriptions and individual copies are determined by the Board of Trustees. Agencies obtaining subscriptions to journals published by the ATA may be granted a commission, the specific amount to be determined by the AAA Executive Director.

- 13b. **Review of Prices.** The Publications Committee should review subscription, submission, and advertising rates every two years and make a recommendation to the Board of Trustees. The review of prices should occur in fiscal years that begin in an even year.
- 13c. **Changes in Prices.** Any changes to the subscription rates, submission fees, and advertising rates are to be recommended by the Publications Committee for approval by the Board of Trustees. Subscription rates and submission fees are to be published in every *JATA* issue.
14. **Copyrights and Reproductions.**
- 14a. **Copyright.** Normally, the copyright for all items appearing in *JATA JLTR* has been transferred to the ATA, as a condition of publication. Where the author(s) has (have) not transferred the copyright to the ATA, permission to reproduce (for all purposes) must be obtained directly from the author by the person who wishes to reproduce the material.
- 14b. **Blanket Permission for Use in Courses of Instruction.** Permission is granted to reproduce the contents of *JATA* and *JLTR* for use in courses of instruction, so long as the source and ATA copyright are indicated in the reproductions. Schools may reproduce articles from *JATA* and *JLTR* for classroom use without requesting permission from the ATA.
- 14c. **Permission for Use in Other Than Courses of Instruction.** Written application must be made to the appropriate Editor for permission to reproduce the contents of any material for use in other than courses of instruction (e.g., textbooks and books of readings or cases). The applicant must notify the author(s) in writing of the intended use of each reproduction.
- 14d. **Abstract and Reprint Permissions.** The ATA will participate in abstract and reprint agreements regarding articles in *JATA* and *JLTR*. Requests regarding permission to reprint articles from *JATA* or *JLTR* should be referred to the Editor or AAA Executive Director, who will grant approval, without charge, contingent upon the reprinter obtaining permission from the author(s).
- 14e. **Other Permissions.** The Board of Trustees authorizes the AAA Executive Director to enter into contracts to reproduce *JATA* and *JLTR* by electronic means.
- 14f. **Material Prepared by Committees.** Material prepared by committee members for use by ATA committees either in published reports or otherwise may be used by the member in whatever way the member deems appropriate, provided the member indicates the material is also included in ATA publications, whenever this is the case.
15. **Advertising.** Advertising may be accepted for ATA publications when the subject relates to accounting, taxation, and other areas that are relevant to the membership. These materials include books, journals, and other publications; computer software and hardware; announcements of meetings, CPE programs, and other professional

activities; and other types of advertisements approved by the Board of Trustees.

16. **Honoraria to ATA Members**. It is ATA policy that no honorarium is paid for services performed by ATA members for ATA, including *JATA*, *JLTR*, *ATA Webmaster*, reviewers, and contributors. The ATA budget is to include an annual amount set by the Board of Trustees that is to be used solely for the reimbursement of expenditures incurred by the Journal Editors and the Editor's university (or other employer). Generally, the ATA check will be payable to the Editor's university (or other employer) and the Editor is not required to submit receipts. However, if the Editor requests that a check for all or a portion of these funds be made payable to him/her for reimbursement of his/her out-of-pocket expenditures, then the Editor must submit receipts for this reimbursement.
17. **Website Webmaster**
 - 17a. **Term**. The initial term of *ATA Webmaster* is three years. The term may be extended by re-appointment. Initial appointments and re-appointments will be made by the President or President-Elect, based on a recommendation of the Publications Committee.
 - 17b. **Consultation with Publications Committee**. Webmasters are encouraged to consult with the Publications Committee as they develop their organizational structure. Major changes in practices and policies (e.g., format, personnel, special sections, etc.) are to be brought before the Publications Committee before any change is made. If the Publications Committee believes these changes involve policy issues, the changes will be submitted to the Board of Trustees by the Publications Committee with a recommendation for approval or non-approval.

APPENDIX A

JOURNAL POLICY STATEMENT

The ATA is responsible for the publication of *The Journal of the American Taxation Association (JATA)* and *The ATA Journal of Legal Tax Research (JLTR)*.

I. Relationship of Editor with the Publications Committee and within the ATA

The position of Editor of *JATA* and Editor of *JLTR* involves a high level of authority and responsibility because the editor has the primary responsibility of fulfilling the mission of the journal based on its established purposes and objectives. The Journal Editor is entrusted with publishing articles and information consistent with its objectives. The Publications Committee is not responsible for setting specific editorial policies for *JATA* or *JLTR*. However, the Editor should not unilaterally make a significant change in the editorial policy. See item III below for more details on policies for changing the Editorial Policy.

II. Editorial Board Members and Ad Hoc Reviewers

- 1 **Selection of Editorial Board.** The Editor is responsible for selection of Editorial Board members and reviewers. Editorial Board members should normally be tenure-track faculty with an established or emerging track record of academic publications in the area of taxation. In some cases, an economist or accountant from government or public accounting who has appropriate credentials may serve on the Board. Editorial Board members must be ATA members. An attempt should be made to diversify membership on the basis of institution, geographic region, gender, and ethnic background. However, the primary criterion should be the ability to conduct high quality reviews on a timely basis. Ideally, Editorial Board members should have reviewed papers for the Journal prior to appointment to the Board. An Editorial Board Member may not simultaneously serve as an officer of the American Taxation Association. Appointments are to be made for one year with subsequent renewals available for up to two consecutive years. Appointments should be made in the Spring after consultation with the President-Elect and Publication Committee. Members who have previously served on the Editorial Board for three years may be re-appointed after a two-year hiatus.
- 2 **Removal.** Any individual appointed to the Editorial Board may be removed by the Editor during his or her appointment year. Removal can only occur with cause and the individual should be notified in writing of the reason for removal with a copy to the ATA President and the President-Elect. The removal should be noted in the service record.
- 3 **Recognition of Service.** Individuals who complete a term on the Editorial Board should receive appropriate recognition.
- 4 **Ad Hoc Reviewers.** Ad Hoc reviewers are selected at the discretion of the Editor. The criterion for selection of an Ad Hoc reviewer should be the "fit" of the reviewer to the paper being reviewed. Names of Ad Hoc reviewers should be listed in the Journal.

- 5 **Reviewer Assignment.** If possible, at least one member of the Editorial Board should be a reviewer on each paper submitted.
- 6 **Editor Independence.** The editor is encouraged to choose an ad hoc editor to handle manuscripts submitted by colleagues, relatives (including a spouse), and any other individuals the editor believes present a perceived conflict of interest. If a manuscript handled by an ad hoc editor is published, the credits should include a statement to the effect that the manuscript was selected for publication by the ad hoc editor.

III. *JATA* Editorial Policy

JATA is the research publication of the ATA. Although the Editor has ultimate discretion as to what is published in *JATA*, the Editor may not unilaterally change editorial policy. Any significant departures in the purpose and objectives of ATA publications should be approved by the majority of the Publications Committee and the Board of Trustees.

- 1 **Editorial Policy Statement.** The statement of the Editorial Policy published in *JATA* may be modified by the Editor so long as it is consistent with the policy agreed upon by the Board of Trustees. Deletions of ongoing sections should be reviewed by the Publications Committee. The Editor should inform the Publications Committee in advance of the publication's deadline of any deviation from normal Editorial Policy. The Editor is expected to consider the views of these individuals in developing and changing the printed Editorial Policy. However, the ultimate decision as to the wording of the printed Editorial Policy is the Editor's.
- 2 **Physical Appearance.** Significant changes in the physical appearance of the journal should be approved by the ATA Publications Committee, the Board of Trustees, and the ATA President.
- 3 **Advertising.** Advertising may be accepted for *JATA* when the subject relates to accounting, taxation, and other areas that are relevant to the membership. These advertised materials include books, journals, and other publications; computer software and hardware; announcements of meetings, CPE programs, and other professional activities; and other types of advertisements approved by the Board of Trustees.
4. **Submission Fees.** Submission fees are set by the Publications Committee with the advice of the Editor and the approval of the Board of Trustees.

IV. ATA Journal of Legal Tax Research (*JLTR*) Editorial Policy

JLTR is the legal research journal of the ATA. Although the Editor has ultimate discretion as to what is published in *JLTR*, the Editor may not unilaterally change editorial policy. Any significant departures in the purpose and objectives of ATA publications should be approved by the majority of the Publications Committee and the Board of Trustees.

- 1 **Editorial Policy Statement.** The statement of the Editorial Policy published in *JLTR* may be modified by the Editor so long as it is consistent with the policy agreed upon by the Board of Trustees. Deletions of ongoing sections should be reviewed by the Publications Committee. The Editor should inform the Publications Committee in advance of the publication's deadline of any deviation from normal Editorial Policy. The Editor is expected to consider the views of these individuals in developing and changing the printed Editorial Policy. However, the ultimate decision as to the wording of the printed Editorial Policy is the Editor's.
- 2 **Physical Appearance.** Significant changes in the physical appearance of the journal should be approved by the ATA Publications Committee, the Board of Trustees, and the ATA President.
- 3 **Advertising.** Advertising may be accepted for *JLTR* when the subject relates to accounting, taxation, and other areas that are relevant to the membership. These advertised materials include books, journals, and other publications; computer software and hardware; announcements of meetings, CPE programs, and other professional activities; and other types of advertisements approved by the Board of Trustees.
- 4 **Submission Fees.** Submission fees are set by the Publications Committee with the advice of the Editor and the approval of the Board of Trustees.

APPENDIX B

ATA PRESIDENT'S NEWSLETTER POLICY STATEMENT

I. General Information

As of 2009, the ATA no longer publishes the *ATA Newsletter*; however, the ATA president may, at his or her discretion, opt to provide information formerly included in the *ATA Newsletter* in a more informal President's Letter. See item II below for examples of items the ATA president may choose to include in the letter.

II. Examples of Items to Include

1. ATA Committee Assignments
2. Schedule of AAA Regional Meetings and ATA Contact Person
3. Award Winners:
 - a. PriceWaterhouseCoopers Doctoral Dissertation
 - b. Ray Sommerfeld Tax Educator
 - c. ATA/Deloitte Teaching Innovation
 - d. ATA Service
4. Calls For
 - a. Paper submissions for Annual Meeting
 - b. PriceWaterhouseCoopers Doctoral Dissertation Award Nominations
 - c. Tax Educator Award Nominations
 - d. AAA Manuscript Contest (space avail)
 - e. Nominations for ATA officers
 - f. Outstanding Service Award Nominations
 - g. Teaching Innovation Award Nominations
 - h. Mid-Year Meeting Papers
 - i. Committee interest
5. Luncheon Speaker at ATA Luncheon
6. *JATA* and *JLTR* information, if any
7. Tax Faculty Position information--current year
8. Mid-Year Meeting
 - a. Mid-Year Meeting Notice
 - b. Mid-Year Meeting Workshop Notice, if any
 - c. Minutes from Mid-Year Trustees Meeting
 - d. Summary of Mid-Year Meeting
9. Officers and Trustees
10. Pictures:
 - a. Officers & Trustees
 - b. Luncheon Speaker

- c. Ray Sommerfeld Award Recipient
- d. Price Waterhouse Award Recipient
- e. ATA/Deloitte Teaching Innovation Recipient
- f. ATA Service Award Recipient **Note:** Order contact prints from AAA

11. Annual Meeting

- a. Program for Annual Meeting
- b. Minutes from Annual Business Meeting and Board of Trustees Meeting

12. By-Law Changes, if any

13. Introduction of Incoming President

14. Miscellaneous information submitted from committee chairs, AAA, and members

APPENDIX C

ATA Website POLICY STATEMENT

The ATA is responsible for the publication of the *ATA Website*.

I. Relationship of Webmaster with the Publications Committee and with the ATA

The position of Webmaster of the *ATA Website* involves a high level of authority and responsibility because the Webmaster has the primary responsibility of fulfilling the mission of the home page based on its established purposes and objectives. The Webmaster of the *ATA Website* is entrusted with publishing articles and information consistent with its objectives. The Publications Committee is not responsible for setting specific editorial policies for the *ATA Website*. However, the Webmaster should not unilaterally make a significant change in the editorial policy. See item III below for more details on policies for changing the Editorial Policy.

II. Information Concerning the *ATA Website*

1. **Frequency of Update.** The American Tax Association should update its website as frequently as necessary to maintain current, reliable information. Normally, this will involve weekly attention on the part of the Webmaster.
2. **Title.** The Website should be entitled "ATA American Taxation Association."
3. **Editorial Responsibilities.** The Webmaster should be responsible for content and publication details regarding the website. Changes in the editorial policy should be approved by the ATA Publications Committee and the ATA President in advance of release on the website. A Webmaster Committee will be created with a Webmaster and two associate committee members. The replacement for the Webmaster should come from the associate members.
4. **Goals.** The website should have the following goals.
 - 4a. It should report the news and announcements of events of probable interest to the membership.
 - 4b. It should serve as a vehicle to inform members of ATA activities.
5. **Contents.** The website should have the following contents.
 - 5a. It should rarely include articles other than messages from members of the Board of Trustees since the website is intended to complement *The Journal of the American Taxation Association* and the *ATA Journal of Legal Tax Research* and not compete with it in any way.
 - 5b. It may include non-technical articles such as grant proposal information or Treasury updates.
 - 5c. It should, as appropriate, include such items as Statement of ATA Policy; Association announcements; information regarding committee activities; committee reports, reports of Board of Trustees activities; budgetary and other

ATA financial information; regional group meeting information, including calls for papers; annual and mid-year meeting information, including minutes of both meetings; awards and recognition sponsored by ATA; and other items consistent with the goals of the website.

6. **Distribution.**

The website is available to anyone with access to the Internet, a computer, and an appropriate web browser.

7. **Advertising.**

7a. The Webmaster is authorized to include advertising in the home page. There are three general categories of advertising (in prioritized order): non-paid tax-related material, paid material, and non-paid, non-tax-related material. Judgment will be left with the Webmaster on how many announcements and which announcements can appear.

7b. Paid advertisements such as announcements of faculty positions or book publishers are permitted in the home page. With this category, the Webmaster and the Publications Committee will determine general guidelines on the number of announcements, especially for book publishers, permitted.

III. *ATA Website Editorial Policy*

ATA Website is the electronic outlet for information about the ATA's activities. Although the Webmaster has ultimate discretion as to what is published in the *ATA Website*, the Webmaster may not unilaterally change editorial policy. Any significant departures in the purpose and objectives of the *ATA Website* should be approved by the majority of the Publications Committee and the Board of Trustees.

- 1 **Editorial Policy Statement.** The statement of the Editorial Policy published in the *ATA Website* may be modified by the Webmaster so long as it is consistent with the policy agreed upon by the Board of Trustees. Deletions of ongoing sections should be reviewed by the Publications Committee. The Webmaster should inform the Publications Committee in advance of the publication's deadline of any deviation from normal Editorial Policy. The Webmaster is expected to consider the views of these individuals in developing and changing the printed Editorial Policy. However, the ultimate decision as to the wording of the printed Editorial Policy is the Webmaster's.
- 2 **Physical Appearance.** Significant changes in the physical appearance of the home page should be approved by the ATA Publications Committee, the Board of Trustees, and the ATA President.
- 3 **Advertising.** Advertising may be accepted for *JATA* or the *ATA Journal of Legal Tax Research* when the subject relates to accounting, taxation, and other areas that are relevant to the membership. These advertised materials include books, journals, and other publications; computer software and hardware; announcements of meetings, CPE programs, and other professional activities; and other types of advertisements approved by the Board of Trustees.

- 4 **Submission Fees.** Submission fees are set by the Publications Committee with the advice of the Webmaster and the approval of the Board of Trustees.

APPENDIX D

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 co-authors 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 submission 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. To expedite the review process, electronic submissions are required. All manuscripts must be submitted through the Manuscript Submission and Peer Review System of the Journal of the American Taxation Association, located at <http://jata.allentrack.net>, except for revisions of papers originally submitted before January 1, 2010; those revisions which should be submitted via email to the current editor. 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 using instruments (experimental material, questionnaires, etc.), this material also should be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Contact the current editor if file compatibility or electronic submission presents a problem.

3. For documents that absolutely cannot be submitted electronically, such as some survey forms, questionnaires, cases, interview plans, and other research instruments or older articles available only in hard copy, please submit three copies of each by mail to the current editor.
4. The submission fee of \$75.00 in U.S. funds is to be paid by credit card following the instructions found at <http://aaahq.org/pubs/author.htm>.
5. Revisions must be submitted within 12 months from request; otherwise they will be considered new submissions.

MANUSCRIPT PREPARATION AND STYLE

JATA manuscript preparation guidelines follow closely those used in *The Accounting Review*, another American Accounting Association publication. These guidelines follow (with a slight modification) the Documentation 2 format of the *Chicago Manual of Style* (14th ed.; University of Chicago Press). Another helpful guide to usage and style is the *Elements of Style*, by William Strunk, Jr., and E. B. White (Macmillan). Spelling follows *Webster's International Dictionary*.

Format

1. All manuscripts should be typed on one side of 8 ½ x 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.
7. 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. Generally when using approximate terms spell out the number, for example: *approximately thirty years*.
8. In nontechnical text use the word *percent*; in technical text the symbol % is used. (See the *Chicago Manual* for discussion of the correct usage.)
9.
 - 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.
10. The following will be Roman in all cases: i.e., e.g., ibid., et al., op. cit.
 11. Initials: A. B. Smith (space between); U.S., U.K. (no space between).
 12. When using "Big 6" or "Big 8," use Arabic figures (don't spell out).
 13. Ellipsis should be used, not periods: Example... not . . .
 14. Use "SAS No. #" not "SAS #."
 15. Use only one space after periods, colons, exclamation points, question marks, quotation marks—any punctuation that separates two sentences.
 16. a. Use real quotation marks—never inch marks: Use " and " not "and." b Use real apostrophes, not the foot marks: Use ' and not ´.
 17. 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.
 18. Punctuation and parentheses: sentence punctuation goes after the closing parentheses if what is inside the parentheses is part of the sentence (as this phrase is). 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.
 19. 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:

A CENTERED, BOLD, ALL CAPITALIZED, FIRST LEVEL HEADING

A Flush Left, Bold, Upper and Lower Case, Second Level Heading

A Flush Left, Bold, Italic, Upper and Lower Case, Third Level Heading

A paragraph indent, bold, lower case, fourth level heading. Text starts....

Abstract

An abstract of not more than 150 words should be on a separate page immediately preceding the text. The abstract should be non-mathematical 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 by marginal notation 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 date, without comma, in parentheses: for example, (Jones 1987); with two authors: (Jones and Freeman 1973); with more than two: (Jones et al. 1985); with more than one source cited together: (Jones 1987; Freeman 1986); with two or more works by one author: (Jones 1985, 1987).
2. Unless confusion would result, do not use "p." or "pp." before page numbers; for example: (Jones 1987, 115).
3. When the reference list contains more than one work of an author published in the same year, the suffix *a*, *b*, etc. follows the date in the text citation: for example, (Jones 1987a) or (Jones 1987a; Freeman 1985b).
4. If an author's name is mentioned in the text, it is not repeated in the citation; for example: "Jones (1987, 115) says ..."
5. 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).
6. 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.

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)

Reference List

Every manuscript must include a list of references containing only those works cited. Each entry should contain all data necessary for unambiguous identification. With the author-date system, use the following format recommended by the *Chicago Manual*:

1. Arrange citations in alphabetical order according to surname of the first author or the name of the institution responsible for the citation.
2. Use author's initials instead of proper names.
3. In listing more than one name in references (Rayburn, L., and B. Harrelson) there should always be a comma before "and."
4. Dates of publication should be placed immediately after author's name(s).
5. Titles of journals should not be abbreviated.
6. Multiple works by the same author(s) should be listed in chronological order of publication. Two or more works by the same author(s) in the same year are distinguished by letters after the date.

Sample entries are as follows:

- American Accounting Association, Committee on Concepts and Standards for External Financial Reports. 1977. *Statement on Accounting Theory and Theory Acceptance*. Sarasota, FL: AAA.
- Auerbach, A., and K. Hassett. 1990. Investment tax policy and the Tax Reform Act of 1986. In *Do Taxes Matter: The Impact of the Tax Reform Act of 1986*, edited by J. Slemrod. Cambridge, MA: MIT Press.
- Bedard, J.C., and S. Biggs. 1990. Pattern Recognition, Hypothesis Generation, and Auditor Performance in Analytical Review. Working paper, University of Connecticut.
- Boness, J., and G. Frankfurter. 1977. Evidence of non-homogeneity of capital costs within risk classes. *Journal of Finance* (June): 775-787.
- Hendershott, P. H., and D. C. Long. 1984a. Trading and the tax shelter value of depreciable estate. *National Tax Journal* 37 (2): 213-224. , and . 1984b. Prospective changes in the tax law and the value of depreciable real estate. *American Real Estate & Urban Economics Association Journal* 12 (Fall): 297-317.
- Slemrod, J., ed. 1990. *Do Taxes Matter: The Impact of the Tax Reform Act of 1986*. Cambridge, MA: MIT Press
- Taussig, M.K. 1967. Economic aspects of the personal income tax treatment of charitable contributions. *National Tax Journal* 20 (1): 1-19.
- U.S. Congress, House. 1975. *Tax Equity Bill of 1975* [H.R. 1040]. 94th Cong., 1st Sess., H.R.1040.
- Witte, A.D., and D.F. Woodbury. 1985. The effect of tax laws and tax administration on tax compliance. *National Tax Journal* 38 (1): 1-14.

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 consecutively numbered throughout the manuscript with superscript Arabic numerals. Footnote text should be double-spaced and placed at the end of the article.

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 Taxation Association* copyright are indicated in any such reproductions.

Written application must be made to the editor 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 Taxation 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

An objective of *JATA* is to provide the widest possible dissemination of knowledge based on systematic scholarly inquiries into tax as a field of professional, research, and educational activity. As part of this process, authors are encouraged to make their data available for use by others in extending or replicating results reported in their articles. Authors of articles that report data-dependent results must provide the editor a statement indicating the status of data availability and, when pertinent, this should be accompanied by information on how the data may be obtained. The availability of data will not influence the decision to publish an article. The author's data availability statement will be included as a headnote to each article published in *JATA*. It remains the responsibility of the author and the person requesting the data to negotiate the terms of the release, use, publication, and protection of the author's data. A person using an author's data has a professional responsibility to comply strictly with the agreement negotiated with the author.

APPENDIX E

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

Publication Information

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 is not currently under review by another journal. If measurement instruments (questionnaires, case, interview plans, 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://ltr.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 is \$50 payable by credit card (VISA or MasterCard only) online at <https://aaahg.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@aaahg.org. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

Manuscript Preparation and Style

The ATA Journal of Legal Tax Research manuscript preparation guidelines follow (with modifications) Documentation 1 of The Chicago Manual of Style (14th ed.: University of Chicago Press). Citations to authorities should be presented in accordance The Bluebook: A Uniform System of Citation (17th ed.: Harvard Law Review Association). Spelling follows Merriam-Webster's International Dictionary.

Format

1. All manuscripts should be double-spaced, except for indented quotations.
2. Margins settings should provide for at least one inch top, side, and bottom margins.
3. 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).
4. All pages, including tables, appendices, and references, should be serially numbered.
5. 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.
6. In non-technical copy use the work percent in the text.
7. 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.
8. Equations should be numbered in parentheses flush with the right-hand margin.
9. Headings should be arranged so that major headlines 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 lower case. Fourth level headings should be paragraph indent, bold, and lower case. For example:

FIRST LEVEL HEADING

Second Level Heading

Third Level Heading

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 Footnote: Authorities should be cited in footnotes in using *The Bluebook* (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 An enacted bill: H.R. 3838, 99th Cong., 2d Sess. (1986) (enacted) Congressional committee report: H.R. Rep. No. 1043, 99th Cong., 2d Sess. 11 (1985),

1985-1 C.B. 412.

Congressional hearing: *Senate Hearings before the Committee on Finance on Tax Reform Proposal – 1*, 99th Cong., 1st Sess. 3 (1985) (Statement of Sen. Chafee). *Sample entries for administrative sources*

Treas. Reg. §1.162-4(a).

Rev. Rul. 83-137, 1983-2 C.B. 41. Rev. Proc. 85-37, 1985-2 C.B. 66.

T.D. 7522, 1978-1 C.B. 59. Priv. Ltr. Rul. 91-10-003 (March 15, 1991). Tech. Adv. Mem. 85-04-005 (September 18, 1985).

I.R.S. Notice 89-29, 1989-1 C.B. 33.

Sample entries for judicial sources United States Supreme Court opinion: *United States v. Mitchell* 403 U.S. 190 (1971) Regular Tax Court opinion: *Pope v. Commissioner*, 114 T.C. 789 (2000). Memorandum Tax Court opinion: *Brown v. Commissioner*, 65 T.C.M. (CCH) 666

(1983). T.C.M. (RIA) ¶ 93,039. Circuit Court of Appeals opinion: *White v. Commissioner*, 32 F.3d 108 (CA-6, 2000). United States District Court opinion: *Grey v. United States*, 222 F.Supp. 109 (M.D.

Georgia, 1955). Court of Federal Claims opinion: *Green v. United States*, 405 F.2d 890 (Fed.Cl. 1993).

Sample entries for secondary sources

Laura E. Cunningham, *National Health Insurance and the Medical Deduction*, 50 Tax L. Rev. 237, 244-6 (1964).

Michael R. Harper, *The Marvel of Medical Savings Accounts*, Wall St. J., January 23, 1998, at A-14.

Joel Slemrod & Jon Bakija, *Taxing Ourselves: A Citizen's Guide to the Great Debate over Tax Reform 201* (Cambridge, Mass: MIT Press, 2d. ed., 2001).

Environmental Protection Agency, *Brownfields Tax Incentive Guidelines*, at <http://www.epa.gov/brownfields>.

Richard M. Horwood, *Corporate Reorganizations*, 52-3rd Tax Mgmt. Portfolio (BNA), at A025 (2000).