

Annual Editor Report

Journal of Legal Tax Research

July 1, 2014 – June 30, 2015

Editor: Anthony P. Curatola, Drexel University

EDITORIAL PROCESS

Role of the Editor, Ad-Hoc Associate Editor, and Reviewers

The editor does an initial quality control check (QCC) of all submissions to ensure that the manuscript files are prepared in accordance with the policy guidelines for the *Journal of Legal Tax Research (JLTR)*. After the initial QCC, the editor reviews the paper and decides whether to desk reject the paper or assign reviewers to the paper.

An Ad-Hoc Associate Editor is selected whenever in the opinion of the Editor, he feels a possible conflict of interest in fairly evaluating the submitted manuscript. This procedure is newly added to the publications policy of the ATA.

The anonymous reviewers provide detailed evaluations of each paper's strengths and weaknesses. In addition, each reviewer provides an acceptance, revision, or rejection decision to the editor, who makes a final decision on the paper. Both the reviewers' and editor's decisions are returned to the author(s).

Procedures for Selecting Reviewers and Number of Reviewers

All regular submissions have two assigned reviewers: the first reviewer is a member of the editorial review board and the second reviewer is either an *ad hoc* reviewer or a member of the editorial board. During the current fiscal year, 13 *ad hoc* reviewers were asked to participate in the review process. The reviewers are selected by the editor based on the reviewer's expertise and lack of close ties to the authors.

Person Ultimately Responsible for the Editorial Decision

The editor is ultimately responsible for making editorial decisions.

JLTR Conference

Beginning in 2013, manuscripts submitted to the *JLTR* conference were done so through the *JLTR* Allentrack system. In addition, authors had the option to submit manuscripts to either the conference alone or to the conference and the journal. All manuscripts submitted to the conference or to the conference and journal were reviewed by the chair of the *JLTR* conference committee and myself as the editor of *JLTR*. We coordinated the selection of reviewers to insure the rigor of the review process. As a result, the Allentrack system has been modified for *JLTR* to allow submissions from the authors to the conference without a submission fee. In addition, the system has been modified to allow the *JLTR* conference chair to have access to the submissions in addition to the *JLTR* editor.

ACCOMPLISHMENTS FOR 2014–2015

1. *JLTR* became a semiannual online journal in 2012 with June and December issues. During fiscal 2015, the journal published 6 articles in the December 2014 issue and 3 articles in the June 2015 issue. In addition, there are four forthcoming articles for the December 2015 issue.
2. A new subsection was added to *JLTR* beginning with the *JLTR*'s June 2015 issue, which will published ATA tax policy positions and ATA tax policy committee reports as submitted by the ATA's Tax Policy Oversight Committee (TPOC). The first report submitted by APOC appears in the June 2015 issue and is titled "ATA Tax Policy Subcommittee Report on Book-Tax Differences".
3. Members of the Editorial Board were requested to review and rank articles appearing in volume 12 of *JLTR* to determine the 2014 Outstanding *JLTR* Article. Members of the Editorial Board who either had an article or had a colleague at their university with an article appearing in volume 12 were not asked to participate in the review. This is the second year that this award is being presented.
4. Articles appearing in *JLTR* are being listed in both the TaxProf blog and the ATTA News (Australasian Tax Teachers Association, at: <http://www.asb.unsw.edu.au/schools/taxationandbusinesslaw/atta/Pages/newsletters.aspx>)
5. Submissions to the journal decreased this past fiscal year from 23 to 18 when including those manuscripts submitted and desk rejected by the Editor. However, the number of submission do not include those manuscripts sent to the editor for an opinion on the manuscripts appropriateness to *JLTR* before it is officially submitted. During the past fiscal year, there were five manuscripts prescreened for appropriateness of which only two were submitted.
6. The link between the *JLTR* conference and *JLTR* via Allentrack has proceeded well this year, which is the second year for the link. One observation surfacing this year pertains to manuscripts presented at the *JLTR* conference before being submitted to the journal. Those manuscripts electing to submit to *JLTR* were more polished and not surprisingly, needed less revisions when submitted to the journal for publication consideration. This appears to be partially account for the increased acceptance rate for the year.
7. Authors were advised not to submit manuscripts to both *JLTR* conference and *JLTR*. Rather submit to the conference first and, if accepted, the authors could revise the manuscript before submitting to *JLTR*. As a result, one article was accepted in the first round and one was accepted in the second round.
8. It should be noted that the number of rounds for articles accepted is misleading. Several manuscripts were tentatively accepted after the authors made a few minor revisions such as missing references and typos. Hence, an extra round appears in many of these acceptances.
9. Finally, this is my last report as editor of *JLTR*; Roby Sawyers has officially taken over as the editor. I want to thank all the members of the editorial board and ad-hoc reviewers for all their assistance during my tenure and to the Trustees for entrusting the journal with me over the past five years.

DETAILED ANALYSIS OF ACTIVITY FOR *JLTR*

The annual activity summary for the journal is provided in Table 1. As shown in the table, the number of submissions for the current year has increased from 19 to 23 manuscripts, which includes the 2 manuscripts submitted at fiscal year-end. This table, however, does not reflect the evaluation by Board members on the six manuscripts submitted only to the *JLTR* conference.

TABLE 1
Annual Activity Summary
for the Journal Year Ended June 30, 2015

Year	# In-Process Beginning of Year (a)	# of New Submissions (b)	# of Resubmissions (c)	# Available For Evaluation (a) + (b) + (c) = (d)	# Evaluated (e)	# In-Process, End of Year (d) – (e) = (f)
6/30/15	0	16*	23	39	38	1
6/30/14	2	21*	21	44	44	0
6/30/13	0	19*	17	36	34	2
6/30/12	10	13	21	44	44	0

- (a) Includes submissions in the editor’s hands, but excludes revise and resubmit editorial decisions in authors’ hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors’ hands).

* Figures do not include 4 (in 2014), 4 (in 2013), and 6 (in 2012) manuscripts submitted to *JLTR* Conference alone.

The acceptance rate of 25.0 percent for *JLTR*, as given in Table 2, reflects those manuscripts submitted and accepted for publication during the 2014-15 fiscal year. Manuscripts submitted in prior fiscal years and accepted in the current fiscal year are not included. Hence, the percentage given in the table is the lower limit for the fiscal year; the upper limit is 62.5 percent if all pending manuscripts are accepted for publication.

TABLE 2
Annual Outcome Summary – By Fiscal Year Annual Cohort
for the Journal Year ended June 30, 2015

Year	# Submitted (a)	# Rejected (b)	% Rejected (c) = (b)/(a)	# In- Process (d)	% In- Process (e) = (d)/(a)	# Accepted (f)	% Accepted (g) = (f)/(a)
2015*	16	6	37.5	6	37.5	4	25.0
2014*	21	10	47.6	0	0.0	11	52.4
2013*	18	10	55.6	0	0.0	8	44.4
2012	14	7	50.0	0	0.0	7	50.0
2011	14	8	57.1	0	0.0	6	42.9

- (a) Number of new manuscripts submitted during the calendar (fiscal) year
 (b) Number of rejected manuscripts from that year's cohort
 (c) Percent of rejected manuscripts from that year's cohort
 (d) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
 (e) Percent of manuscripts from that year's cohort still being evaluated
 (f) Number of accepted manuscripts from that year's cohort
 (g) Percent accepted manuscripts from that year's cohort

* Figures do not include 4 (in 2014), 4 (in 2013), and 6 (in 2012) manuscripts submitted to *JLTR* Conference alone.

CHART 1
Histogram of Editorial Rounds and Outcomes
for the Journal Year ended June 30, 2015

- (1) The 4 manuscripts accepted for publication by rounds were as follows:
- Round 1 = 1 papers
 - Round 2 = 1 papers
 - Round 3 = 1 papers
 - Round 4 = 1 paper
- (2) The 5 manuscripts rejected by rounds were as follows:
- Round 1 = 4 papers
 - Round 2 = 1 paper
-

TABLE 3
Distribution of Author Affiliation of Manuscripts Accepted and Published
For the Journal Year ended June 30, 2015

Author Affiliation by Institution	# of Authors Current Year	# of Authors Cumulative from 7/1/2015*
Appalachian State University	1	1.00
Elon University	1	.25
Florida Atlantic University	2	1.00
Mississippi State University	2	.67
New Push Business Analytics & Optimization	1	.33
Santa Clara University	1	.33
Texas State University	1	.33
The University of Alabama	2	1.00
The University of Colorado at Boulder	1	.33
The University of Texas at Dallas	1	1.00
The University of Texas at San Antonio	1	.33
University of Delaware	2	1.00
University of Nevada, Reno	3	1.00
The University of Wisconsin–Oshkosh	1	.33
The University of Wisconsin–Milwaukee	1	.25
The University of Wisconsin–Whitewater	1	.25
Valdosta State University	1	.33
Virginia Polytechnic Institute & State University	1	.25
Author Affiliation by Geographic Area	# of Authors Current Fiscal Year	# of Authors Cumulative From 7/1/2013*
U.S.	24	10
Outside of the U.S.	0	0

* For articles with multiple authors, each author is given 1/n of the credit for each paper, where n is the number of authors of the paper.

TABLE 4
Detailed Processing Time Summary
for the 12 month period ending June 30, 2015*

Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
0 ≤ Days ≤ 30	4	12.500	4	12.500
31 ≤ Days ≤ 60	1	3.125	5	13.625
61 ≤ Days ≤ 90	2	6.250	7	19.875
91 ≤ Days ≤ 120	2	6.250	9	26.125
> 121 Days	23	71.875	32	100.000
Total	32			

* These figures reflect the processing time for manuscripts having a final decision issued on the submission. As a result, the number of manuscripts evaluated (38) as given in Table 1, is comprised of 32 manuscripts with a final decision and 6 manuscripts still under review.

The median number of days for the first decisions was 86 days, which is an increase from last year's 69 days. The increase number of days is largely attributable to four manuscripts returned to the authors for additional work before the manuscript could be submitted to reviewers. In the end, all four manuscripts were rejected after a lengthy period of no activity. After deleting the four manuscripts, the first decision date drops to 59 days.

For Final Decisions, the median number of days was 290 (139 last year). This number reflects a number of manuscripts that took nearly two years to complete the review process. Generally, these manuscripts were associated with authors that relocated to a new University.
