

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JATA solicits unpublished manuscripts not currently under consideration by another journal or publisher.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 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. To preserve anonymity, the cover page and the manuscript document should be submitted in separate Word files. In the case of research utilizing instruments (experimental material, questionnaires, cases, etc.) this material should also 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. Files should be transmitted as email attachments to Professor Richard Sansing at JATA@tuck.dartmouth.edu. Contact Professor Sansing if file compatibility or electronic submission presents a problem.
 4. The submission fee is \$75.00 in U.S. funds should be paid by credit card following the instructions found at <http://aaahq.org/pubs/author.htm>. Contact Professor Sansing if electronic payment presents a problem.
 5. Revisions must be submitted within 12 months from request, otherwise they will be considered new submissions.
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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 8½ 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; reform*. 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)
Treas. Reg. § 1.1248-3(a)(4)
Rev. Rul. 82-1, 1982-1 CB 417
Rev. Proc. 82-1, 1982-1 CB 751
LTR 8208047 (11/26/80)

43 TC 1654 (1975)
TC Memo 1943-496 (1943)
370 F. Supp. 69 (DC-Tx., 1974)
656 F. 2d 659 (CT. Cl., 1981)
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.

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.

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Policy on Data Availability

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