

## Call for Papers

### *The ATA Journal of Legal Tax Research (JLTR)*

#### ESG and Tax Credits



The *ATA Journal of Legal Tax Research (JLTR)* is one of the academic journals of the American Taxation Association of the American Accounting Association. *JLTR* publishes creative and innovative studies that employ legal tax research methodologies that logically and clearly: identify, describe, and illuminate important current tax issues; propose improvements to tax systems; analyze proposed or recent tax law changes; discuss improvements in tax compliance, tax complexity, or tax policy; provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications; analyze recent or proposed legislative or regulatory changes; analyze similarities and differences between tax accounting and financial accounting issues; and analyze similarities and differences between U.S. and other tax regimes. Legal tax research articles in all areas of tax are appropriate for the journal.

*JLTR* plans to publish a special section featuring work on the interaction of tax rules and tax policies and Environmental, Social, and Governance (ESG) matters. The editor of *JLTR* invites submissions of original unpublished work for this special section.

ESG initiatives have been receiving increased attention from both the accounting academia and practitioners in recent years. Congress has gotten into the discussion with new and innovative tax credits that not only reduce tax liabilities and thus the cost of energy efficient changes but also encourage domestic production, prevailing wages, and apprenticeship programs. Research related to the tax impact of these federal tax credits, as well as similar state tax credits, on ESG initiatives is limited. This call for papers aims to promote academic research on the challenges and opportunities of these tax initiatives.

Submissions are due by **October 1, 2024**. Early submission is encouraged, and the review of submissions will be on a fast track. Submit via the *ATA Journal of Legal Tax Research*: <https://www2.cloud.editorialmanager.com/jltr/default2.aspx>. Please clearly state in your cover letter or author comments that your submission is for consideration for publication in the special section on “ESG and Tax Credits.”

If you have any questions, please contact *JLTR* Editor Dr. Hughlene Burton ([haburton@uncc.edu](mailto:haburton@uncc.edu)).