

# American Accounting Association Annual Report *Journal of the American Taxation Association*

For the Year Ending December 31, 2025

## I. INTRODUCTION

*The Journal of the American Taxation Association (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.

This annual report documenting the activities of *JATA* for calendar year 2025 presents information about the performance of its journals in a concise and consistent manner that aligns with changing industry standards. In particular, this report updates readers on submission and decision information, new initiatives, policy changes, and modifications to the journal's editing team, as well as expressing our gratitude to *ad hoc* editors and reviewers. It also directs interested readers to find more detailed information about the journal, including submission directions and manuscript processing times, on its expanded website: <https://aaahq.org/Research/Journals/The-Journal-of-the-American-Taxation-Association>.

## II. COMMENTARY BY THE SENIOR EDITOR

It has been my pleasure and privilege to be the Senior Editor since June 1, 2023. The *JATA* editorial process has not changed from that of the prior editors. Amy M. Hageman (Kansas State University), Daniel P. Lynch (University of Wisconsin–Madison), and Stephanie Sikes (University of Illinois Chicago) serve as editors. The editorial team also regularly relies on excellent *ad hoc* editors, including Timothy J. Rupert (Northeastern University) and Diana Falsetta (University of Miami).

As Senior Editor, my first obligation is to promote the study of taxation across a wide variety of dimensions including subjects and methods of inquiry. Associated with this duty is my responsibility to guide tax research papers through the publication process of the journal, and through presentation at the *JATA* Annual Conference. Where appropriate, the editorial team provides detailed advice to the authors to help them develop their research in ways that might improve the contribution of the work. We value the time of authors, reviewers, and readers, and aim to publish relevant and rigorously executed academic studies in a timely fashion. The average turnaround time for decisions in 2025 was 44 days.

A key initiative in my role as Senior Editor is to reflect the breadth of the AAA membership in terms of research topic, research methodology, and the varied identities and backgrounds of our researchers, as well as those who serve as editors, editorial board members, and reviewers for the journal. We solicited articles in the tax space relevant to issues of Engagement, Access, and Community for a Special Section of the journal. To increase the reach of our journal, we also wish to encourage high-impact research into tax law changes; environmental, social and governance issues; and artificial intelligence. Another initiative has been to better recognize the excellent work done by reviewers for the journal. To this end, we created a new award for the best reviewer for the journal over the past year, which we presented for the first time at the 2025 American Taxation Association Midyear Meeting.

I thank the *JATA* editor team and editorial board members for their efforts and service to the journal during this period. I am also grateful for the support of the ATA leadership: President Brad Lindsey; Past-President Stacie Kelley; the ATA Board of Trustees, and the ATA Publications Committee. The entire *JATA* editorial team extends a thank you to the AAA for their support.

As I near the end of my term, I know I am leaving the journal in good hands with the incoming Senior Editor Daniel P. Lynch (University of Wisconsin–Madison) and his editorial team Amy M. Hageman (Kansas State University), Stevanie S. Neuman (University of Missouri), and Nathan Goldman (North Carolina State University).

—Lisa De Simone, The University of Texas at Austin

## III. EDITORIAL PROCESS

AAA staff and their editorial partners perform an initial quality control (QC) check of new submissions to the journal to ensure the manuscript files are prepared in accordance with AAA guidelines. Successful submissions are forwarded to the senior editor, who also performs an initial screening, this time focusing on the paper's subject and methods. Papers that do not meet the journal's mission and scope are desk rejected. Otherwise, the senior editor assigns the paper to an editor for review. Based on the topic of the research and the research methodology, the editor selects the reviewers. The reviewers provide detailed evaluations about each paper's strengths and weaknesses as well as the publication recommendation. A "double blind" review process is followed, so the author(s) remain anonymous

to the reviewers and *vice versa*. The editor then evaluates the reviews and makes an editorial decision based on the reviews and their own consideration of the paper. The paper may then be rejected, conditionally accepted, or sent back to the author, with the editor requesting that the author(s) revise the manuscript according to the evaluation of the reviewers and/or editor and then resubmit. The paper repeats this process until a final decision is reached. Other submission policies, such as our conflict of interest and human subject research policies, can be found on the journal website: <https://aaahq.org/Research/Journals/The-Journal-of-the-American-Taxation-Association>.

#### IV. EDITORIAL AND PUBLICATION STATISTICS

##### Annual Activity

Table 1 reports annual manuscript activity for calendar year 2025.

- Column (a) of Table 1 reports the number of new submissions by year.
- Column (b) of Table 1 reports the number of revised manuscripts resubmitted each year.
- Column (c) of Table 1 reports the number of decision letters issued each year. These numbers include first-round rejections, subsequent round rejections, invitations to revise and resubmit, and conditional and final acceptances.

The decision letters in column (c) include 2 desk rejections in 2025, which equals 6 percent of the 32 new submissions.

**TABLE 1**  
**Annual Activity Summary—For the Calendar Year**

<b>Year</b>	<b>New Submissions Received (a)</b>	<b>Resubmissions Received (b)</b>	<b>Decision Letters Sent (c)</b>
2025	32	35	63

##### Acceptance/Rejection Rate

Table 2 provides information on the journal's acceptance and rejection rates by analyzing the decision outcomes for submission cohorts in the past seven years. Column (a) presents the number of submissions each year, which is the same as column (a) in Table 1. Columns (b) through (g) partition each year's cohort based on outcomes as of the end of 2025. Specifically, for each cohort year,

- Columns (b) and (c) report the number and percentage of submissions that have been rejected;
- Columns (d) and (e) present the number and percentage of submissions for which no decision has been made; and
- Columns (f) and (g) present the number and percentage of submissions that have been accepted, respectively.

Thus, this table reveals the ultimate outcome of each year's cohort of new submissions. However, the final acceptance rate for any given cohort is not available until all submissions in that year have been processed, which typically takes a few years.

**TABLE 2**  
**Annual Outcome Summary—By Calendar Year Cohort**

<b>Year</b>	<b>New Submissions Received (a)</b>	<b>Number of Rejections (b)</b>	<b>Percentage of Rejections (c) = (b)/(a)</b>	<b>Number of Papers in Process (d)</b>	<b>Percentage in Process (e) = (d)/(a)</b>	<b>Number of Acceptances (f)</b>	<b>Percentage of Acceptances (g) = (f)/(a)</b>
2025	32	14	44%	15	47%	3	9%
2024	31	18	58%	9	29%	4	13%
2023	50	23	46%	3	6%	24	48%
2022	38	23	61%	1	3%	14	37%
2021	42	26	62%	0	0%	16	38%

#### V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of the *ad hoc* editors who selflessly agree to occasionally step into the editor's role when needed, as well as the many colleagues who act as *ad hoc* reviewers, listed in Appendix A, and generously share their insight and expertise to help evaluate and improve submissions. We are also beholden to our Editorial Board members, who are listed on the journal website, and whose expert advice forms the backbone upon which the journal is built, and the foundation for our evaluations.

## APPENDIX A

### ***Ad Hoc Editors***

Alexander Edwards, University of Toronto  
Diana Falsetta, University of Miami  
Anne M. Magro, Marymount University  
Sean T. McGuire, Texas A&M University  
Sonja Olhoft Rego, Indiana University Bloomington  
Timothy J. Rupert, Northeastern University  
Brian C. Spilker, Brigham Young University  
Constance D. Weaver, Texas A&M University College Station

### ***Ad Hoc Reviewers***

Daphne Armstrong, University of Michigan  
Chelsea Austin, University of South Carolina  
Xi (Novia) Chen, University of Houston  
James Chyz, The University of Tennessee  
Kirsten Cook, Texas Tech University  
Diana Falsetta, University of Miami  
Andrew Finley, Claremont McKenna College  
John Gallemore, University of North Carolina at Chapel Hill  
Jennifer Glenn, The Ohio State University  
Nathan C. Goldman, North Carolina State University  
Bradford Hepfer, Texas A&M University  
Tisha King, University of Waterloo  
Kenneth Klassen, University of Waterloo  
Allison Koester, Georgetown University  
Linda Krull, University of Oregon  
Trent Krupa, The Pennsylvania State University  
Ethan LaMothe, University of Central Florida  
Stacie Laplante, University of Wisconsin–Madison  
Yoojin Lee, California State University, Long Beach  
Rebecca Lester, Stanford University  
Christina Lewellen, North Carolina State University  
Petro Lisowsky, Boston University and Norwegian Center for Taxation  
Stephen Lusch, University of Kentucky  
Mary Marshall, Portland State University  
Rebekah Moore, James Madison University  
Michele Mullaney, Indiana University Bloomington  
James Naughton, University of Virginia  
Michelle Nessa, Michigan State University  
Benjamin Osswald, University of Illinois Urbana-Champaign  
Scott Rane, University of Florida  
Miles Romney, Florida State University  
Christina Ruiz, Indiana University Bloomington  
David M. P. Samuel, Singapore Management University  
Casey Schwab, University of North Texas  
Jeri Seidman, University of Virginia  
James Stekelberg, Colorado State University  
Lucas Swider, Auburn University  
Erin Towery, University of Georgia  
Cinthia Valle Ruiz, IE Business School  
Anthony Welsch, University of Chicago  
Jaron Wilde, The University of Iowa  
Braden Williams, The University of Texas at Austin  
Brian Williams, Indiana University Bloomington  
Betty Bin Xing, Baylor University  
Benjamin Yost, Boston College