

American Accounting Association Annual Report

The ATA Journal of Legal Tax Research

For the Year Ending December 31, 2025

I. INTRODUCTION

The ATA Journal of Legal Tax Research (JLTR), a double-blind peer-reviewed journal, publishes creative and innovative studies that employ 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 U.S., state and local, or foreign tax systems, and unique solutions to tax or fiscal problems
- Critically analyze proposed or recent tax law changes from both a technical and a policy perspective
- Discuss improvements in tax compliance, tax complexity, or tax policy
- Provide critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyze recent or proposed legislative or regulatory changes
- Critically analyze similarities and differences between tax accounting and financial accounting issues
- Critically analyze similarities and differences between U.S. and other tax regimes

Legal tax research articles in all areas are appropriate for the journal, including state and local taxation, international taxation, estate and gift tax law, and federal income taxation. Manuscripts that analyze tax issue of countries other than the U.S., particularly if it includes a comparison to U.S. tax law, are also encouraged.

This annual report, which documents the activities of *JLTR* for calendar year 2025, presents information about the performance of the journal 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-ATA-Journal-of-Legal-Tax-Research>.

II. COMMENTARY BY THE EDITOR

During 2025, we published two issues of *JLTR*. We also continued to hold the *JLTR* Conference during the ATA Midyear meeting. During the 2025 Conference, three papers were presented and there was a panel discussion of the Use of AI in Tax Research Education. Two of the papers presented will be published in the 2026 issue. We have had a steady number of submissions and publications for the last three years. The editorial board along with the Legal Research Committee of the ATA continues to explore ways to increase submissions for the journal. We are also trying to get the turnaround time decreased to be more competitive with other legal tax journals. The average turnaround time for decisions in 2025 was 32 days and the average time to first decision was 41 days.

I thank the editorial board and the *ad hoc* reviewers for the wonderful job they do by providing insightful and well-thought-out reviews. I also thank the authors and readers of the journal for their continued support.

—Julia M. Camp
Providence College

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 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 editor assigns the paper to reviewers based on the topic of the research and the research methodology. 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-ATA-Journal-of-Legal-Tax-Research>

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 18 percent of the 29 new submissions.

TABLE 1
Annual Activity Summary—For the Calendar Year

Year	New Submissions Received (a)	Resubmissions Received (b)	Decision Letters Sent (c)
2025	11	21	29

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

Year	New Submissions Received (a)	Number of Rejections (b)	Percentage of Rejections (c) = (b)/(a)	Number of Papers in Process (d)	Percentage in Process (e) = (d)/(a)	Number of Acceptances (f)	Percentage of Acceptances (g) = (f)/(a)
2025	11	4	36%	4	36%	3	27%
2024	8	2	25%	2	25%	4	50%
2023	9	3	33%	0	0%	6	67%
2022	10	5	50%	0	0%	5	50%
2021	15	7	47%	0	0%	8	53%

V. CONCLUSION AND NOTES OF THANKS AND RECOGNITION

We appreciate the service of 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 Reviewers

Mollie T. Adams, Missouri State University
Raquel Alexander, Bucknell University
Hannah Antinozzi, The University of Memphis
Linda J. Campbell, Texas State University
Ryan Polk, Clemson University