

**Journal of Legal Tax Research**  
**July 1, 2012 – June 30, 2013**

**Editorial Process**

**Role of the editor, associate editor, and reviewers**

Editor Tony Curatola does an initial quality control check (QCC) of all submissions to ensure that the manuscript files are prepared in accordance with the 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.

At the present time, there are no associate editors.

The anonymous reviewers provide detail 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 editors decisions are returned to the author(s).

**Procedures for assigning an associate editor or the senior editor to a submission**

At present, there are no associate or senior editors on the JLTR.

**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 first half of this fiscal year, ten 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.

**Accomplishments for 2012:**

1. JLTR became a semiannual on-line journal in 2012 with June & December issues with 4 articles in June 2012, 1 article in December 2012, 3 articles in June 2013 and 6 articles accepted for December 2013.
2. An article from two Canadian authors has been recently accepted and an article from a Germany author is under review.
3. Submission of June 2013 article abstracts submitted to TaxProf blog.
4. JLTR Conference submissions were integrated with JLTR Allentrack process; thus allowing submissions to either the Conference or Conference & JLTR.
5. An editor's user manual was drafted for the Allentrack system.

## Detailed Analysis of Activity for JLTR

**TABLE 1**

Annual Activity Summary – For the Journal Year ended (e.g., June 30, 2013)  
(Provide data for at least the last 3 years)

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)
6/30/13	0	19*	17	36	20	16
6/30/12	10	13	21	44	39	5
6/30/11	1	14	2	17	7	10
6/30/10	0	13	7	20	19	1

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- (a) Include submissions in the editor's hands, but exclude 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).

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\* Figures do not include 6 manuscripts submitted to JLTR Conference alone.

**TABLE 2**  
 Fiscal Year Outcome Summary  
 For the Journal Year ended (e.g., June 30, 2013)  
 (Provide data for at least the last 3 years if available.)

Year	# Submitted (a)	# Rejected (b)	% Rejected (c) = (b)/(a)	# in Process (d)	% in Process (e)=(d)/(a)	# Accepted (f)	% Accepted (g)=(f)/(a)
2013*	20	4	20.0	16	80.0	1	5.0
2012	14	7	50.0	3	21.4	4	28.5
2011	14	4	28.6	6	42.8	4	28.6
2010	13	4	30.7	4	30.7	5	35.6

- (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

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 \* Figures do not include 6 manuscripts submitted to JLTR Conference alone.

**CHART 1**  
 Histogram of Editorial Rounds and Outcomes for (the most recent Year)

Show histograms detailing outcomes by editorial review rounds (e.g., Round 1, Round 2, and Rounds 3 and beyond):

- (1) number of papers accepted by round:  
 The 4 acceptances were in the following rounds:
- Round 1 = 0 papers
  - Round 2 = 1 papers
  - Round 3 = 3 papers
  - Round 4 = 0 papers
  - Round 5 = 1 paper
- (2) number of papers rejected by round:
- Round 1 = 4 papers
  - Round 2 = 1 papers

**TABLE 3**  
Distribution of Author Affiliation of Manuscripts Accepted

Author Affiliation by Institution	# of Authors Current Year	# of Authors Cumulative from 7/1/2012
University of Wisconsin – Oshkosh	2	1
University of Vermont 1-1	1	1
Suffolk University .25- 1	1	.34
Nova Southeastern University .5-1	1	.50
University of Hartford .5 - 1	1	.50
Pricewaterhouse Coppers .25 - 1	1	.33
Bentley University .25 - 1	1	.33
Florida Atlantic .5 - 1	1	.50
Christian Brothers University .5 - 1	1	.50

  

Author Affiliation by Geographic Area:	# of Authors Current Year	# of Authors Cumulative From 7/1/2012
U.S.	10	5
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 fiscal year ending 6/30/2013\*

Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
0 ≤ Days ≤ 30	3	18.75	3	18.75
31 ≤ Days ≤ 60	7	43.75	10	62.50
61 ≤ Days ≤ 90	3	18.75	13	81.25
91 ≤ Days ≤ 120	1	6.25	14	87.50
> 121 Days	2	12.5	16	100.00
Total	16			

\* These figures are for First Decisions. For Final Decisions, the median days were 150, versus 42 days for First Decisions. Also, the figures do not include the time associated with two test manuscripts included in the report that were used by the editor to work through some issues with the Allen-Press system.