

## **Annual Editor Report**

### *The ATA Journal of Legal Tax Research*

For the Year Ending December 31, 2017

Editor: Roby B. Sawyers, *North Carolina State University*

#### **INTRODUCTION**

*The ATA Journal of Legal Tax Research (JLTR)* 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 tax systems and unique solutions to problems;
- critically analyze proposed or recent tax rule changes from both technical and policy perspectives.

*JLTR* solicits unpublished manuscripts not currently under consideration by another journal or publisher. Each article will be published electronically as soon as the editor, based upon advice from referees, determines that the manuscript meets the objectives and standards set forth by the ATA and the journal's editorial board.

#### **EDITORIAL PROCESS**

##### **Role of the Editor, Ad Hoc Associate Editor, and Reviewers**

The editor does an initial quality control check (QC) of all submissions to ensure that the manuscript files are prepared in accordance with the policy guidelines for *JLTR*. After the initial QC, the editor reviews the paper and decides whether to desk reject the paper or assign reviewers to the paper.

An ad hoc associate editor is selected whenever, in the opinion of the editor, he feels a possible conflict of interest in fairly evaluating the submitted manuscript.

The anonymous reviewers provide detailed evaluations of each paper's strengths and weaknesses. In addition, each reviewer provides an acceptance, revision, or rejection decision recommendation to the editor, who makes a final decision on the paper. Both the reviewers' and editor's decisions are returned to the author(s).

##### **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. The reviewers are selected by the editor based on the reviewer's expertise and lack of close ties to the authors.

##### ***JLTR* Conference**

Beginning in 2015-16, the *JLTR* editor also serves as the chair of the ATA Legal Research Committee, the group responsible for selecting papers for presentation at the *JLTR* Conference. Members of the Legal Research Committee served as reviewers for papers submitted for the conference with a few outside reviewers chosen as needed.

## NEW AND ON-GOING INITIATIVES

### **Emerging Sources Citation Index**

*JLTR* was accepted in Emerging Sources Citation Index (ESCI) in 2017. Emerging Sources Citation Index, the entry-level database to Social Science Citation Index (SSCI), gives journals in emerging or niche areas increased visibility.

### **MANUSCRIPT FLOW AND PUBLICATION STATISTICS**

After experiencing a low number of new submissions to the journal in 2016, new submissions increased significantly in 2017 from 5 to 13 papers. Although still below the number needed to sustain two issues a year, the numbers seem to be increasing back to a more normal level. Article quality has also increased significantly with far fewer desk rejections of papers and more papers receiving revise and resubmit recommendations after the first round of reviews.

Table 1 shows the number of papers submitted to *The ATA Journal of Legal Tax Research* for the period from 2014 to 2017.

**TABLE 1**  
**Annual Activity Summary – For the Journal Year**

Year	Manuscripts		Manuscripts		Manuscripts	
	In-Process, Beginning of Year (a)	New Submissions Received (b)	Resubmissions Received (c)	Available for Evaluation (a)+(b)+(c) = (d)	Decision Letters Sent (e)	In-Process, End of Year (d)–(e) = (f)
2017	5	13	9	27	20	7
2016	9	5	15	29	24	5
2015	15	21	14	50	41	9
2014	20	15	26	61	46	15

(a) Includes submissions in the editor's hands, but excludes 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).

Table 2 shows acceptance and rejection rates for the period from 2014 to 2017.

**TABLE 2**  
**Annual Outcome Summary – By Journal Year Annual Cohort**

Year	New Submissions Received		Number of Papers in Process				Percentage in Process	
	(a)	(b)	Rejections	Percentage of Rejections (c) = b)/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2017	13	3	23%	10	77%	0	0%	
2016	5	4	80%	0	0%	1	20%	
2015	21	12	57%	0	0%	9	43%	
2014	15	6	40%	0	0%	9	60%	

- (a) Number of submitted manuscripts from that year's cohort
- (b) Percent of rejected manuscripts from that year's cohort
- (c) Number of manuscripts still being evaluated (no report yet, revise, resubmit)
- (d) Percent of manuscripts from that year's cohort still being evaluated
- (e) Number of accepted manuscripts from that year's cohort
- (f) Percent accepted manuscripts from that year's cohort

Turnaround time for *JLTR* is critical as we compete with journals that publish weekly or monthly and can provide very fast reviews and feedback. While the median time to first decision remained the same in 2017 as 2016 (68 days), papers have tended to go more rounds before final decision in 2017, increasing the time to final decision from 109 days in 2016 to 199 days in 2017.

As we transition to a new editor in the next month, it will be critical for the new editor to continue promoting the journal to tax practitioners and a broad group of tax faculty including those at international institutions. In addition, the next editor should explore innovative approaches such as special issues to increase submissions to the journal.

For additional journal data, see the December 2017 *The ATA Journal of Legal Tax Research* Information Packet: [http://aaajournals.org/userimages/ContentEditor/1524676330433/JLTR\\_Information\\_Packet\\_2017.pdf](http://aaajournals.org/userimages/ContentEditor/1524676330433/JLTR_Information_Packet_2017.pdf).

#### AD HOC REVIEWERS

Richard Barnes	<i>North Carolina State University</i>
Kimberly S. Blanchard	<i>Weil, Gotshal, and Manges, LLP</i>
Linda J. Campbell	<i>Texas State University</i>
Wei-chih Chiang	<i>University of Houston</i>
Ellen D. Cook	<i>University of Louisiana at Lafayette</i>
Darcie M. Costello	<i>Weber State University</i>
Mark J. Cowan	<i>Boise State University</i>
Monique O. Durant	<i>Central Connecticut State University</i>
Christopher R. Jones	<i>University of Wisconsin–Oshkosh</i>
Troy K. Lewis	<i>Brigham Young University</i>
John J. Masselli	<i>Texas Tech University</i>
Janet A. Meade	<i>University of Houston</i>
Claire Nash	<i>Palm Beach Atlantic University</i>
Annette Nellen	<i>San Jose State University</i>
Debra L. Sanders	<i>Washington State University</i>
Pamela C. Smith	<i>The University of Texas at San Antonio</i>
Thomas J. Sternburg	<i>University of Illinois at Urbana-Champaign</i>