

The ATA Journal of Legal Tax Research

A Publication of the American Taxation
Association Section of the American
Accounting Association



**American
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Association**
American Taxation
Association

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The ATA Journal of **Legal Tax** Research

Information Packet

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 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 analyzing tax issue of countries other than the U.S., particularly if it includes a comparison to U.S. tax law, are also encouraged.

JLTR seeks the submission of unpublished manuscripts not under consideration by another journal or publisher. Each manuscript will be published electronically as soon as the editor, based on the advice from the reviewers, determines that the manuscript meets the objectives and standards set forth by the American Taxation Association and *JLTR*'s editorial board.

EDITORS AND EDITORIAL BOARD

Editor

Blaise M. Sonnier

University of Colorado Colorado Springs

Blaise M. Sonnier is a licensed certified public accountant and attorney (both Louisiana). He holds a Juris Doctorate from Louisiana State University and a Doctorate of Business Administration from Grenoble Ecole (School) of Management, Grenoble, France. Prior to beginning his career in academics, Dr. Sonnier practiced law for 21 years. During this time, he was a Board Certified Tax Attorney and Board Certified in Estate Planning and Administration (Louisiana). His primary areas of practice included commercial transactions, individual and corporate tax planning, and corporate and commercial counseling and advice. In addition, he provided estate planning services handled successions and estates, and represented heirs and legatees in probate and estate disputes. In his litigation and dispute resolution practice, he handled contract disputes, suits to protect the confidentiality of trade secrets and intellectual property, legal and accounting malpractice suits, and oil and gas disputes. Dr. Sonnier has published in a number of tax journals, including *The ATA Journal of Legal Tax Research*, *Journal of Taxation*, *Tax Notes*, *Real Estate Taxation*, and the *Journal of State Taxation*.

Former Editors of *The ATA Journal of Legal Tax Research*

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SUBMISSION AND ACCEPTANCE LEVELS

Table 1 shows the number of papers submitted to *The ATA Journal of Legal Tax Research* for the period from 2015 to 2019.

TABLE 1
Annual Activity Summary—For the Journal Year

Year	Manuscripts In-Process, Beginning of Year	New Submissions Received	Resubmissions Received	Manuscripts Available for Evaluation	Decision Letters Sent	Manuscripts In-Process, End of Year
	(a)	(b)	(c)	(a)+(b)+(c) = (d)	(e)	(d)–(e) = (f)
2019	3	14	13	30	30	0
2018	6	15	18	39	36	3
2017	4	13	9	26	20	6
2016	9	4	15	28	24	4
2015	15	21	14	50	41	9

(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 2016 to 2019.

TABLE 2
Annual Outcome Summary—By Journal Year Annual Cohort

Year	New Submissions Received	Number of Rejections	Percentage of Rejections	Number of Papers in Process	Percentage in Process	Number of Acceptances	Percentage of Acceptances
	(a)	(b)	(c) = b/(a)	(d)	(e)=(d)/(a)	(f)	(g)=(f)/(a)
2019	14	7	50%	1	7%	6	43%
2018	15	8	53%	4	27%	3	20%
2017	13	4	31%	1	8%	8	62%
2016	4	3	75%	0	0%	1	25%

(a) Number of submitted manuscripts from that year's cohort.

(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).

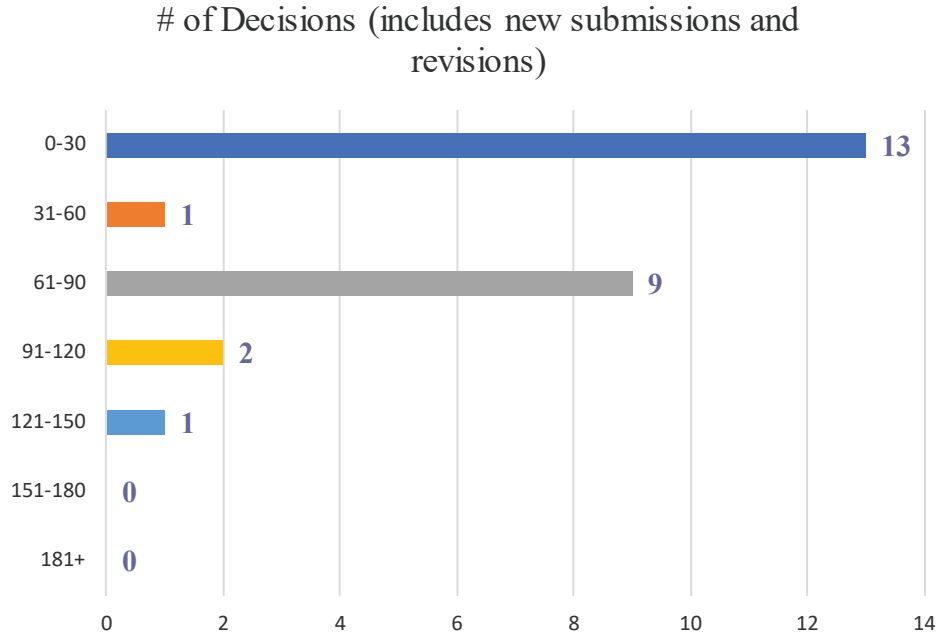
(e) Percent of manuscripts from that year's cohort still being evaluated.

(f) Number of accepted manuscripts from that year's cohort.

(g) Percent of accepted manuscripts from that year's cohort.

Of the 26* submissions that were evaluated in 2019, the mean turn time was 44 days. Median turn time was 43 days.

EXHIBIT 1
Turnaround Times for Decisions Made in the Year Ended December 31, 2019



* Totals do not include conference submissions or evaluations.

AAA DIGITAL LIBRARY and CONTENT AGGREGATOR DOWNLOAD DATA

The American Accounting Association publishes 17 journals in the areas of accounting research, education, practice, and public interest. Table 3 shows the download of articles from the AAA's Digital Library (<http://www.aaajournals.org>) and content aggregators (EBSCO, JSTOR, and/or Proquest) in 2019.

TABLE 3
2019 AAA Digital Library and Content Aggregators Downloads (Full-Text)

Journals	Downloads
<i>The Accounting Review</i> *	931,448
<i>Accounting Horizons</i> *	212,653
<i>Auditing: A Journal of Practice & Theory</i>	204,859
<i>Issues in Accounting Education</i> *	175,532
<i>Journal of Management Accounting Research</i>	108,271
<i>Current Issues in Auditing</i>	99,392
<i>Journal of Information Systems</i>	85,864
<i>Journal of Emerging Technologies in Accounting</i>	65,990
<i>Behavioral Research in Accounting</i>	51,046
<i>Accounting Historians Journal</i>	40,326
<i>Journal of International Accounting Research</i>	34,838
<i>The Journal of the American Taxation Association</i>	30,891
<i>Journal of Governmental & Nonprofit Accounting</i>	16,636
<i>Accounting and the Public Interest</i>	10,005
<i>Journal of Financial Reporting</i>	7,177
<i>Journal of Forensic Accounting Research</i>	4,767
<i>The ATA Journal of Legal Tax Research</i>	4,216

* Association-wide journal.

Other Important Statistics

1. Percentage of international authors: 25%

TOP 10 ARTICLES (AAA Digital Library, 2019)

1. A Legal and Exploratory Empirical Analysis of Changes to Innocent Spouse Law
James M. Plečnik
2. A Legal Analysis of State Tax Policy for Online Sales: The Recipe from Direct Marketing
A. Kelly Walker, Brett L. Bueltel
3. Constructing the Fundamental Principles of Taxation through Triangulation
Hanneke du Preez
4. Can a Casualty Loss Be Deducted in the Absence of Physical Damage?
Andrew M. Wasilick, Dan L. Schisler
5. An Attempt to Distinguish Between a Section 351 Transfer and a B Reorganization
Doron Narotzki, Melanie G. McCoskey
6. Finding a Port in a Non-Safe Harbor: Implications for Reverse Exchanges after Bartell
Lucia N. Smeal, Usha Rackliffe
7. The Constitutionality of Uncompensated §179D(d)(4) Allocations by State, Local, and Municipal Government Building Owners
Arthur Petzel, Edward B. Douthett, Jonathan E. Duchac
8. Impact of the IRC Section 475 Mark-to-Market Election on Bitcoin Taxation
William D. Terando, Bryan Cataldi, Brian E. Mennecke
9. ATA Tax Policy Committee Report—Book-Tax Differences
Debra A. Salvador, Michael S. Schadewald, Susan E. Anderson, William A. Raabe
10. Unreasonable S Corporation Compensation: Why has the IRS Failed to Enforce Circular 230?
James M. Plečnik

CiteScore

In 2016, CiteScore was added to the Scopus metrics. CiteScore measures the citations on articles published in the previous 3 years. All article types are counted. Scopus metrics now include Source Normalized Impact per Paper (SNIP), SCImago Journal Rank (SJR), and citation and document counts and percentage cited (CiteScore). Another way of looking at this is SNIP is article impact, SJR is the journal impact, and CiteScore is a view of the journal’s citation analysis. The following images show the CiteScore trends for *AJPT*, and the CiteScore table lists the CiteScore for every AAA journal indexed in Scopus.

CiteScore rank ⓘ

Category	Rank	Percentile
Social Sciences └ Law	#551/601	7th
Business, Management and Accounting └ Accounting	#135/137	1st
Economics, Econometrics and Finance └ Finance	#247/250	1st

Accounting

CiteScore trend



Source: CiteScore, Elsevier, 2019.

Journal	CiteScore, 2019	
	2018 Citations/2015-2017 docs	
<i>Accounting Historians Journal</i>	0.42	20 cites/48 docs
<i>Accounting Horizons</i>	2.87	359 cites/125 docs
<i>Accounting and the Public Interest</i>	0.47	7 cites/15 docs
<i>Accounting Review, The</i>	4.57	1,037 cites/227 docs
<i>ATA Journal of Legal Tax Research</i>	0.06	1 cites/18 docs
<i>Auditing: A Journal of Practice & Theory</i>	3.97	441 cites/111 docs
<i>Behavioral Research in Accounting</i>	1.49	70 cites/47 docs
<i>Current Issues in Auditing</i>	0.47	18 cites/38 docs
<i>Issues in Accounting Education</i>	0.71	62 cites/87 docs
<i>Journal of the American Taxation Association</i>	1.18	47 cites/40 docs
<i>Journal of Emerging Technologies in Accounting</i>	1.27	71 cites/56 docs
<i>Journal of Financial Reporting</i>	n/a	n/a
<i>Journal of Forensic Accounting Research</i>	n/a	n/a
<i>Journal of Governmental & Nonprofit Accounting</i>	n/a	n/a
<i>Journal of Information Systems</i>	2.16	175 cites/81 docs
<i>Journal of International Accounting Research</i>	1.17	81 cites/69 docs
<i>Journal of Management Accounting Research</i>	1.80	119 cites/66 docs

POSITIONING IN INTERNATIONAL RANKINGS

The ATA Journal of Legal Tax Research is listed in several international journal rankings, as tracked by the Harzing Journal Quality List* (<http://www.harzing.com>, updated July 2019). The following table lists *JLTR*'s position on selected rankings, along with those of peers from the accounting and finance disciplines. Detailed explanations of the selected rankings follow.

TABLE 5
The ATA Journal of Legal Tax Research in International Rankings

Journal	ABDC 2019	ABS 2018	EJL 2019	HCERES 2019	VHB 2015
<i>The ATA Journal of Legal Tax Research</i> †	C	1			
Accounting Peers					
<i>Accounting & Finance</i>	A	2	S	B	C
<i>Accounting and the Public Interest</i> †	B				C
<i>Accounting Historians Journal</i> †	B	2		B	C
<i>Accounting Horizons</i> †	A	3	S	A	B
<i>Accounting, Auditing & Accountability Journal</i>	A*	3	S	A	B
<i>Accounting, Organizations and Society</i>	A*	4*	P*	A	A
<i>Auditing: A Journal of Practice & Theory</i> †	A*	3	P	A	B
<i>Behavioral Research in Accounting</i> †	A	3	S	B	B
<i>British Accounting Review</i>	A	3	S	B	B
<i>Contemporary Accounting Research</i>	A*	4	P*	A	A
<i>Current Issues in Auditing</i> †	B	2			
<i>European Accounting Review</i>	A*	3	P	A	A
<i>International Journal of Accounting</i>	A	3		B	B
<i>International Journal of Auditing</i>	A	2		B	B
<i>Issues in Accounting Education</i> †	A	2		C	C
<i>Journal of Accounting & Economics</i>	A*	4*	P*	A	A+
<i>Journal of Accounting and Public Policy</i>	A	3	S	A	B
<i>Journal of Accounting Research</i>	A*	4*	P*	A	A+
<i>Journal of Business Finance & Accounting</i>	A*	3	P	A	B
<i>Journal of Emerging Technologies in Accounting</i> †	B	1			
<i>Journal of Financial Reporting</i> †	A				
<i>Journal of Forensic Accounting Research</i> †	B				
<i>Journal of Governmental & Nonprofit Accounting</i> †	B	1			
<i>Journal of Information Systems</i> †	A	1			C
<i>Journal of International Accounting Research</i> †	A	2	S	B	B
<i>Journal of Management Accounting Research</i> †	A*	2	S	B	B
<i>Management Accounting Research</i>	A*	3	P	A	A
<i>Review of Accounting Studies</i>	A*	4	P*	A	A
<i>The Accounting Review</i> †	A*	4*	P*	A	A+
<i>The Journal of the American Taxation Association</i> †	A	3			

† Denotes the journal is published by the American Accounting Association.

ABDC—Australian Business Deans Council Journal Rankings List

The influence of this ranking goes well beyond Australia.

Rank	Interpretation
A*	Best or leading journal in its field—publishes outstanding, original, and rigorous research that will shape the field. Acceptance rates are typically low and the editorial board is dominated by leading scholars in the field or subfield, including from top institutions in the world. Where relevant to the field or subfield, the journal has the highest impact factors or other indices of high reputation.
A	Highly regarded journal in the field or subfield—publishes excellent research in terms of originality, significance, and rigor; has competitive submission and acceptance rates; excellent refereeing process; and, where relevant to the field or subfield, has higher than average impact factors. Not all highly regarded journals have high impact factors, especially those in niche areas.
B	Well-regarded journal in the field or subfield—publishes research of a good standard in terms of originality, significance, and rigor, and papers are fully refereed according to good standards and practices but acceptance rates are higher than for Tiers A* and A. Depending on the field or subfield, will have a modest impact factor and will be ISI-listed.
C	A recognized journal—publishes research that is of a modest standard and/or is yet to establish its reputation because of its newness. This tier is more inclusive than the other categories. Only includes refereed journals.

ABS—Chartered Association of Business Schools

The list provides guidance to scholars working across the diverse fields that constitute Business and Management. The Academic Journal Guide is intended to give both emerging and established scholars greater clarity as to which journals to aim for, and where the best work in their field tends to be clustered.

Rank	Interpretation
4*	Journals of Distinction. Within the business and management field, including economics, there are a small number of grade 4 journals that are recognised world-wide as exemplars of excellence. As the world leading journals in the field, they would be ranked among the highest in terms of impact factor. The initial paper selection and review process would be rigorous and demanding. Accepted papers would typically not only bring to bear large scale data and/or rigour in theory, but also be extremely finely crafted and provide major advances to their field.
4	All journals rated 4, whether included in the Journal of Distinction category or not publish the most original and best-executed research. As top journals in their field, these journals typically have high submission and low acceptance rates. Papers are heavily refereed. These top journals generally have among the highest citation impact factors within their field.
3	3 rated journals publish original and well executed research papers and are highly regarded. These journals typically have good submission rates and are very selective in what they publish. Papers are heavily refereed. These highly regarded journals generally have good to excellent journal metrics relative to others in their field, although at present not all journals in this category carry a citation impact factor.
2	Journals in this category publish original research of an acceptable standard. For these well regarded journals in their field, papers are fully refereed according to accepted standards and conventions. Citation impact factors are somewhat more modest in certain cases. Many excellent practitioner-oriented articles are published in 2-rated journals.
1	These journals, in general, publish research of a recognised, but more modest standard in their field. A 1 rating is a useful indicator in that it indicates the journal meets normal scholarly standards, including a general expectation of peer review. Papers are in many instances refereed relatively lightly according to accepted conventions. Few journals in this category carry a citation impact factor.

EJL—Erasmus Research Institute of Management Journals Listing (The Netherlands)

Rank	Interpretation
P+	Top journals among P
P	Best journals in the field
PA	Top international journals (aspirant)
S	Scientific refereed journals of a recognized academic reputation that do not reach the quality levels of the Primary Set (P)
M*	Top managerial journal

HCERES—High Council for Evaluation of Research and Higher Education

A joint plenary commission, established in 2014, brought together representatives of Economics and Management and was responsible for establishing and updating a list of common journals for these two disciplines. The list is made up of merged classified lists of journals from the Scientific College of the French Management Association (FNEGE), and section 37 of the National Committee for Scientific Research (CNRS). The classification is done in 3 categories:

Rank	Interpretation
A	Journals classified 1 *, 1e, 1g, 1eg, 1 and 2 by the CNRS or FNEGE
B	Journals classified 3 by the CNRS or FNEGE
C	Journals classified 4 by the CNRS or FNEGE

VHB 2015—Assoc. of Professors of Business in German Speaking Countries

A ranking developed on behalf of the Association of University Professors of Business in German speaking countries (Verband der Hochschullehrer für Betriebswirtschaft–VHB). This version (VHB-JOURQUAL 3) is the 4th edition of this list.

Rank	Interpretation
A+	World Leading
A	Leading
B	Important and Respected
C	Recognized
D	Peer-Reviewed

* Note: The 60th edition of the Harzing Journal Quality List removed several older rankings (UQ 2007, Aston 2008, Cranfield 2012) that had not been updated since then by their providers and were probably replaced by the ABDC and ABS rankings. The 61st edition removed two French single university rankings (HEC 2011) and ESSEC (2016) as French universities now seem to use one of the three country-wide rankings. The 65th edition was published in July 2019.