



NATIONAL TAX JOURNAL

CONFLICT OF INTEREST DISCLOSURE POLICY

The authors of all manuscripts submitted to the *National Tax Journal* must include with their article a statement that either (1) identifies any financial arrangements that might give rise to a conflict of interest (e.g., “The authors have received financial support for this research from the X foundation and the Y business group.”), or (2) states explicitly that no such financial arrangements exist (e.g., “The authors have no financial arrangements that might give rise to conflicts of interest with respect to the research reported in this paper.”) Instructions for preparing the disclosure statement are provided as part of the online submission process at

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The disclosure statement will be made available to the referees for the manuscript and will be included as a separate section in the article if it is ultimately accepted for publication by the *NTJ*.

The *NTJ* conflict of interest disclosure policy follows closely the disclosure policy of the American Economic Association, which is available at

<https://www.aeaweb.org/journals/policies/disclosure-policy>

and includes numerous sample questions and answers that clarify the AEA policy and by extension the *NTJ* policy as well. As noted on the AEA website, a guiding principle is that any particular relationship should be disclosed if the answer to the question, “Would I or my institution or a reasonable person be embarrassed if I had not disclosed this relationship and it was subsequently discovered by a journalist, colleague or university administrator?” is affirmative.

The key elements of the *NTJ* conflict of interest disclosure policy are:

(1) Each manuscript submitted to the *National Tax Journal* must include a separate page entitled “Disclosures” in which all authors either identify any financial arrangements that might give rise to a conflict of interest or state explicitly that no such financial arrangements exist.

(2) Each author of a submitted manuscript should identify each interested party from whom he or she has received significant financial support, summing to at least \$10,000 in the past three years, in the form of consultant fees, retainers, grants, and similar payments. The

disclosure requirement also includes in-kind support, such as providing access to data. If the support in question comes with a non-disclosure obligation, that fact should be stated, along with as much information as the obligation permits. If there are no such sources of funds, that fact should be stated explicitly. An “interested” party is any individual, group, or organization that has a financial, ideological, or political stake related to the article.

(3) Each author should disclose any paid or unpaid positions as officer, director, or board member of relevant non-profit organizations or profit-making entities. A “relevant” organization is one whose policy positions, goals, or financial interests relate to the article.

(4) The disclosures required above apply to any close relative or partner of any author.

(5) Each author must disclose if another party had the right to review the paper prior to its circulation.

Failure to disclose relevant information at the submission stage may result in reversal of acceptance decisions. If such information is discovered after a paper has already been published, the *NTJ* reserves the right to post a notice on the National Tax Association website and in the printed version of the *NTJ* stating that the authors of the paper violated the *NTJ* conflict of interest disclosure policy. Violations may be brought to the attention of the *NTJ* Editorial Advisory Board as well as the Board of Directors of the National Tax Association who will decide if any further action is appropriate in each case.

The *NTJ* joins the AEA in urging its members and other economists to apply the above principles in other publications: scholarly journals, op-ed articles, newspaper and magazine columns, radio and television commentaries, as well as in testimony before legislative committees and government agencies.

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