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

https://editorialexpress.com/cgi-bin/e-editor/e-submit_v15.cgi?dbase=ntj

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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.

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(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.

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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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