

EDITORIAL POLICY AND STYLE INFORMATION FOR *THE ATA JOURNAL OF LEGAL TAX RESEARCH*

The ATA Journal of Legal Tax Research publishes creative and innovative studies employing 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.

The ATA Journal of Legal Tax Research solicits unpublished manuscripts not currently under consideration by another journal or publisher.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.

Review Process

Each manuscript submitted to *The ATA Journal of Legal Tax Research* is subject to the following review procedures:

- The manuscript is screened by the editor for general suitability.
- If the manuscript passes the initial editorial screening, it will be blind-reviewed by at least two reviewers.
- In light of the reviewers' recommendations, a decision will be made by the editor as to whether the article will be accepted as is, revised, or rejected. It is anticipated that the decision will be communicated to the author within four to six weeks after submission.

The process described above is a general one. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the *Journal* aims to render research efforts relevant and rewarding for all concerned.

Submission Requirements

Manuscripts are expected to be original research that has not been previously published and not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript. Manuscripts are to be submitted via email to eschnee@cba.ua.edu as a Microsoft® Word file. A nonrefundable submission fee in U.S. funds of \$50 must accompany each submission. The submission fee may be paid by credit card (Visa or MasterCard only). The payment form is available online at <https://aaahq.org/AAAFORMS/journals/jltrssubmit.cfm>. If you are unable to pay by credit card or have any questions please contact the AAA Member Services Team at (941) 921-7747 or info@aaahq.org. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

MANUSCRIPT PREPARATION AND STYLE

The ATA Journal of Legal Tax Research manuscript preparation guidelines follow (with modifications) Documentation 1 of *The Chicago Manual of Style* (15th edition: University of Chicago Press). Citations to authorities should be presented in accordance with *The Bluebook: A Uniform System of Citation* (17th edition: Harvard Law Review Association). Spelling follows *Merriam-Webster's Collegiate Dictionary*.

Format

1. All manuscripts should be double-spaced, except for indented quotations.
2. Margins settings should provide at least one inch for top, side, and bottom margins.
3. A cover page should include the title of the paper, the author's name, title and affiliation, any acknowledgments, and a footnote indicating whether the author is willing to share the data (see policy statement below).
4. All pages, including tables, appendices, and references, should be serially numbered.
5. Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights, and measures. For example: *three days*; *3 kilometers*; *30 years*. All other numbers are expressed numerically.
6. In nontechnical copy use the word *percent* in the text.
7. Use a hyphen to join unit modifiers or to clarify usage. For example: *a well-presented analysis*; *re-form* See *Merriam-Webster's Collegiate Dictionary* for correct usage.
8. Equations should be numbered in parentheses flush with the right-hand margin.
9. Headings should be arranged so that major headings are centered, bold, and capitalized. Second level headings should be flush left, bold, and both uppercase and lowercase. Third level headings should be flush left, bold, italic, and both uppercase and lowercase. Fourth level headings should be paragraph indent, bold, and lower case. For example:

FIRST LEVEL HEADING

Second Level Heading

Third Level Heading

Fourth level heading. Text starts

Abstract

An abstract of 100–200 words should be presented on a separate page immediately preceding the text. The abstract should concisely inform the reader of the manuscript's topic, its method, and its findings. The abstract is to be followed by four key words that will help in indexing the paper.

Tables and Figures

The author should note the following general requirements:

1. Each table and figure (graphic) should bear an Arabic number and a complete title indicating the exact context of the table or figure.
2. A reference to each graphic should be made in the text.
3. Graphics should be reasonably interpretable without reference to the text.
4. Source lines and notes should be included as necessary.

Documentation

Citations and Other Footnotes

Authorities should be cited in footnotes using *The Bluebook: A Uniform System of Citation* (cited above) styles. Textual footnotes should be used for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be consecutively numbered throughout the manuscript with superscript Arabic numerals.

Sample Entries for Legislative Sources

An Internal Revenue Code Section: I.R.C. §61.

An enacted bill: H.R. 3838, 99th Cong., 2d Sess. (1986) (enacted).

Congressional committee report: H.R. Rep. No. 1043, 99th Cong., 2d Sess.11 (1985), 1985-1 C.B. 412.

Congressional hearing : *Senate Hearings before the Committee on Finance on Tax Reform Proposal – 1*, 99th Cong., 1st Sess. 3 (1985) (Statement of Sen. Chafee).

Sample Entries for Administrative Sources

Treas. Reg. §1.162-4(a).
Rev. Rul. 83-137, 1983-2 C.B. 41.
Rev. Proc. 85-37, 1985-2 C.B. 66.
T.D. 7522, 1978-1 C.B. 59.
Priv. Ltr. Rul. 91-10-003 (March 15, 1991).
Tech. Adv. Mem. 85-04-005 (September 18, 1985).
I.R.S. Notice 89-29, 1989-1 C.B. 33.

Sample Entries for Judicial Sources

United State Supreme Court opinion: *United States v. Mitchell*, 403 U.S. 190 (1971).
Regular Tax Court opinion: *Pope v. Commissioner*, 114 T.C. 789 (2000).
Memorandum Tax Court opinion: *Brown v. Commissioner*, 65 T.C.M. (CCH) 666 (1983), T.C.M. (RIA) ¶ 93.039.
Circuit Court of Appeals opinion: *White v. Commissioner*, 32 F.3d 108 (CA-6 2000).
United States District Court opinion: *Grey v. United States*, 222 F.Supp 109 (M.D. Georgia, 1955).
Court of Federal Claims opinion: *Green v. United States*, 405 F.2d 890 (Fed.Cl. 1993).

Sample Entries for Secondary Sources

Cunningham, L. E. 1964. *National Health Insurance and the Medical Deduction*. 50 Tax L. Rev. 237, 244-6.
Harper, M. R. 1998. The marvel of medical savings accounts. *Wall Street Journal* (January 23): A-14.
Slemrod, J., and J. Bakija. 2001. Second edition. *Taxing Ourselves: A Citizen's Guide to the Great Debate over Tax Reform 201*. Cambridge, MA: MIT Press.
Environmental Protection Agency. Brownfields Tax Incentive Guidelines. Available at: <http://www.epa.gov/brownfields>.
Horwood, R. M. 2000. *Corporate Reorganizations*, 52-3rd Tax Mgmt. Portfolio (BNA), at A-25.