

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* (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

Laura E. Cunnigham, *National Health Insurance and the Medical Deduction*, 50 Tax L. Rev. 237, 244-6 (1964).

Michael R. Harper, *The Marvel of Medical Savings Accounts*, Wall St. J., January 23, 1998, at A-14.

Joel Slemrod & Jon Bakija, *Taxing Ourselves: A Citizen's Guide to the Great Debate over Tax Reform 201* (Cambridge, Mass: MIT Press, 2d. ed., 2001).

Environmental Protection Agency, *Brownfields Tax Incentive Guidelines*, at <http://www.epa.gov/brownfields>.

Richard M. Horwood, *Corporate Reorganizations*, 52-3rd Tax Mgmt. Portfolio (BNA), at A-25 (2000).