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SOURCE COLLECTION
I. Introduction

As a Staff Member of *The Tax Lawyer*, you are an essential part of our editing process. When we edit articles for publication, our primary goal is to verify the integrity of the author’s citations. You are absolutely critical to our achievement of that goal.

For each Bluebooking assignment, you will be assigned several footnotes. Once you have received your footnote assignment, you will need to first locate the sources referenced in each of your footnotes and download them to your computer (“source collect”). If the sources are books or are otherwise required to be in paper form, you can use the Library’s large scanners in order to scan and upload the relevant pages to the online management system in pdf.

It is important that you begin source collection early in the assignment period. Some sources may be difficult to find and may require borrowing books from other libraries or other special effort. In the event that you cannot find a source after going through the collection efforts discussed in Part III below, please alert your Senior Editor as soon as possible.

II. Special Source Requirements

In general, you will only be required to locate a source in its online format; however, for the particular sources listed below, you will need to fulfill special sourcing requirements in order to obtain the proper pagination for citation.

1. Tax Court Memorandum Decisions
   For Tax Court Memorandum Decisions, you will be required to use parallel citations. The RIA Citator is available online through Checkpoint; however, you also need to cite to the CCH Reporter, which must be accessed through the Bloomberg Law website (starred pages included). Note that Intelliconnect does NOT include the page numbers. In order to get a Bloomberg Law account, you must email Beth Goldfinger (egoldfinger@bloomberg.net). Once you are in the Bloomberg site, search xxx T.C.M. (CCH) yyyy in the search bar, and you will be directed to the case.

2. Statutes
   To ensure that the actual year of the official reporter is reflected in a statute citation, you will be required to use the paper copy of a state or federal statute compilation as is available in the library. Be sure that you also upload the compilation’s title page so that the year is confirmed. In the event that a code compilation is not available, please notify your Senior Editor immediately so that he or she may request a paper copy through the Interlibrary Loan service.

Note that any citations to the Internal Revenue Code do not require citation of a year and therefore can be collected in Westlaw or Lexis format.

3. Legislative History Materials from 1970-1990
Because the availability of these materials online is sporadic, it is likely that you will need to retrieve any legislative history from this period in hard copy in the library. Please work with a reference librarian in the event that you are assigned a footnote that requires use of legislative history materials from this time period.

III. Source Collection Tips

1. **Westlaw Tax Tab:** In order to facilitate your research of tax-specific sources, you can add a “Tax” tab to your Westlaw home page by clicking “Add a Tab” and then navigating to the Westlaw tabs and the topical tabs they have created. In WestlawNext, there is a tax-specific research category that can be accessed by clicking the “Topics” tab on the home page and then clicking “Tax.”

2. **Tax-Specific Databases (RIA & CCH):** Some cases are only available through the RIA or CCH websites. These can be accessed by navigating to the Georgetown Law Library website, clicking on research guides, and scrolling down to “Tax.” CCH sources can be accessed through Bloomberg Law, and RIA sources can be accessed through the “Checkpoint” database. Note that you will be required to sign up for a Bloomberg Law account for access.

3. **Legislative Materials:** Legislative history materials are generally available on ProQuest Congressional, which is listed under the “Frequently Used Databases” link on the Georgetown Law Library website. From the home page, you can search for bills by public law or bill number and navigate to historical materials from there. You can also use an advanced search to find a specific house report or other historical material by its citation.

4. **Journal Articles:** Journal articles can be collected using a variety of sources. Both Lexis and Westlaw have journal databases and can often retrieve articles from the citation alone. If neither Lexis nor Westlaw has access to the journal, the library provides an “E-Journal Finder” under its GULLiver catalog. Other databases that can be accessed from the library’s main page that can be helpful for finding such articles include HeinOnline and JSTOR.

5. **InterLibrary Loan:** Books can be loaned from other libraries directly to The Tax Lawyer office. This, however, must be coordinated through your Senior Editor and must be requested at the beginning of the assignment period.

6. **Library Resources:** In the event that you ever have difficulty locating sources, it is encouraged that you use the “Live Help” link provided on the Library’s homepage or visit the Reference Desk in Williams Library. In addition, Jason Zarin, the tax-specific reference librarian can be reached at zarinj@law.georgetown.edu.
SOURCE VERIFICATION & CITATION EDITING
I. Introduction

This Part discusses the nature of source verification and citation checking and editing, which will compose the large majority of your assignments. Bear in mind that you will get better with both of these over time, and that as your assignments progress, you will be able to remember and implement tax-specific citations by memory. Nevertheless, remember to always consult the reference books whenever you are unsure.

In addition, your Senior Editor will send out group feedback and the Managing Editor will maintain and update a list of common citation editing errors after each assignment, so be sure to pay attention to ensure that you do not consistently make the same mistakes.

II. Source Verification

Once you have located a source, the next step is to read the cited material within that source and to ensure that it supports what the author has written in his or her Article or Note. This should be a multi-step process:

(1) Ask yourself, does this material reflect what the author has written? Highlight the portion of the page or case that supports the author’s statement in your electronic document or pdf. In the event that you are not completely certain whether the statement you have found supports the author, flag the issue and alert your Senior Editor.

(2) Were the pages provided correct? Does the source verify the information better or more closely on a different page? If so, change the pincite to reflect the correct page or page range. Where an author has cited to a case to support a specific proposition, a pincite should always be included.

(3) Check for plagiarism. Any five or more words that are taken verbatim from the text should be placed in quotes. Please flag any possible issues for your Senior Editor and insert quotes in the text where appropriate to prevent plagiarism.

Using the checklist that has been provided should help guide you through these steps and help you to understand once a source has been properly verified. All source documents MUST be uploaded to Box.

III. Citation Editing

Editing citations will take up the vast majority of your time in each assignment. *The Tax Lawyer* follows three different sources for editing: (1) The Citation and Style Manual (a.k.a. The Crimson Guide), (2) *The Bluebook: A Uniform System of Citation* (Bluebook) (Columbia Law Review Ass’n et al. eds., 19th ed. 2010) (ignoring cross-references therein to other sources), and (3) *Texas Law Review Manual on Usage & Style* (TMOUS) (Texas Law Review Ass’n, 12th ed. 2011). Where they conflict, the Crimson Guide will supersede the rules of the Bluebook, which will in turn supersede any conflicting rules in the TMOUS.
Below, Part IV describes the special citation rules that *The Tax Lawyer* follows for footnotes. The final section regarding Textual Editing will discuss textual style and formatting rules. You will still need to refer to these in the event that an author has included an explanatory footnote; however, they will not concern the majority of your editing responsibilities as a staff member.

**IV. Citation Editing Guide**

**A. Standard Footnote Formatting**

(1) All footnotes should be in Courier New 10 point font.

(2) Footnotes must be indented by a single tab from the left margin. In the event that a footnote is greater than one line, subsequent lines are not indented and should be flush with the left margin.

(3) There should be no space between the superscript numeral and the first letter of the footnote. Because Microsoft Word inserts such a space automatically, you will have to delete it manually.

*Example:*

1) Jones v. Smith, 2 U.S. 387, 390 (1990) (holding that students who are on *The Tax Lawyer* are happier than those students who are not).

   NOT

2) Jones v. Smith, 2 U.S. 387, 390 (1990) (holding that students who are on *The Tax Lawyer* are happier than those students who are not).

(4) Footnotes should generally go at the end of a sentence, unless there are pinpoint citations for different propositions within a single sentence. Where a case is named within a sentence, it is not necessary to include a footnote immediately after that case name, but instead it should be placed at the end of the sentence.

**B. Footnote Cross-References**

(1) Footnotes that cross-reference other footnotes within the work through the use of “supra” should not be created by typing out the cross-reference manually. Instead, a hyperlink should be inserted to reference the other footnote. This can be accomplished in Microsoft Word by clicking “Insert,” “Reference,” and then “Cross-Reference.”
C. Case Citations

(1) General Formatting: Case names are not italicized when cited in full citation sentences but are italicized in a short citation.

Example:

Simpson v. Jones, 73 F.2d 849, 854 (2d Cir. 2001).

NOT

Simpson v. Jones, 73 F.2d 849, 854 (2d Cir. 2001).

BUT

Simpson, 73 F.2d at 856.

(2) The Commissioner and United States: Do not abbreviate “Commissioner” or “United States” when they are parties to a case. This applies to both the IRS Commissioner and any state tax commissioners that may be parties.

Example:

Jenkins v. Commissioner, 84 F.3d 222, 224 (8th Cir. 1981).

NOT

Jenkins v. Comm’r, 84 F.3d 222, 224 (8th Cir. 1981).

(3) Citations for Tax Decisions of all Federal courts, including Federal Courts of Appeals, Federal District Courts, the Court of Federal Claims (Fed. Cl.), and Bankruptcy Courts (B.R.): Cite to the Federal Reporter, if published therein, according to standard bluebook rules; if not, use a parallel cite to the United States Tax Cases and the American Federal Tax Reports as illustrated below. If the Bankruptcy Court decision is likewise not published in the U.S.T.C. or A.F.T.R., cite to the Bankruptcy Law Reporter.

Examples:


Note that the U.S.T.C. is always cited before the A.F.T.R. Pinpoint citations in the U.S.T.C. should be to the page number on which the information appears, even though the initial citation is to the case’s paragraph number. Never include the last two digits of the case year before the page
number included in the A.F.T.R. citation, even if the actual A.F.T.R. edition includes these numbers. To form the short citation using these parallel citations, shorten only the case name and include all other information with the exception of the starting page number for the A.F.T.R.; however, when using the “Id.” form, you may also omit the reporter and paragraph information for the U.S.T.C.

Examples:


Id. at 10,951, 34 A.F.T.R.2d at 6146.

(4) Decisions of the Board of Tax Appeals: Cite to the Board of Tax Appeals Reports as illustrated below.

Example:

Thatcher v. Commissioner, 45 B.T.A. 64, 66 (1941).

(5) Memorandum Decisions of the Board of Tax Appeals: Cite to the Prentice-Hall Board of Tax Appeals Memorandum Decisions, as illustrated below.

Example:


(6) Decisions of the Tax Court: Cite to the Tax Court of the United States Reports (T.C.), but if it is not reported therein, use a parallel citation to the Tax Court Reporter: Regular Decisions (T.C.R. (CCH) Dec.) and Tax Court Reported Decisions (T.C.R. Dec. (RIA)) as illustrated below.

Example:

Peat Oil & Gas Assoc. v. Commissioner, 100 T.C. 271, 278 (1993).


To write a short citation of the CCH and RIA dual citation, simply shorten the case name and include the pinpoint citation information as opposed to the starting page numbers for the CCH reporter ONLY.
Example:


To add a pinpoint citation to a regular decision of the Tax Court when using “Id.”, Drop all information about the CCH reporter except for the pinpoint citation and maintain the citation for the RIA reporter.

Example:

_Id._ at 4327, 115 T.C.R. Dec. (RIA) ¶ 115.20 at 171.

(7) **Tax Court Memorandum Decisions:** Because Tax Court Memorandum Decisions are not reported in the Tax Court of the United States Reports, you must use the parallel citation to the respective CCH and RIA Reporters: CCH Tax Court Memorandum Decisions (T.C.M. (CCH)) and RIA Tax Court Memorandum Decisions (T.C.M. (RIA)). The short citation and “Id.” citations are formed identically to that for regular decisions of the Tax Court. Full citations should always have a comma after the paragraph for the RIA or P-H source.

Example:


_Milner_, 65 T.C.M. (CCH) at 2087, 1993 T.C.M. (RIA) ¶ 93,091 at 420.

After 2000, RIA began labeling its paragraphs to include the volume number (the year of publication). When writing the paragraph number, include the year again.

Example:


Note that the RIA Reporter was previously published by Prentice-Hall. In the event that you find yourself using the Prentice-Hall reporter, which is most likely if the case is from before 1993, substitute “P-H” for RIA in the parentheses. In addition, because there was no year of publication provided in the RIA/P-H volume number, you will have to add the year of publication to the end of the citation.

Example:


(8) **The Internal Revenue Service in Footnote Sentences:** When the Internal Revenue Service is referenced in an explanatory footnote or in the text, it should always be identified as
“the Service.” The Internal Revenue Service should NOT be referenced as “the IRS” unless the abbreviation IRS appears in a case name, document title, or other such office or committee title.

D. Statutory Citations

(1) Internal Revenue Code Citations: If you are citing to the current edition of the Code, use the abbreviation “I.R.C.” and provide only the section number, using regular Bluebook rules for numbering.

Example:

I.R.C. § 61.


I.R.C. § 368(a), (c).

DO NOT use “Id.” when referring to the Internal Revenue Code; however, you may use a section symbol followed by the appropriate section number as a short citation if the section has been cited at least 5 footnotes above.

Example:

1 I.R.C. § 897(f).

2 § 897(e).

NOT

1 I.R.C. § 897(f).

2 Id. at 897(e).

If you are citing to a previous edition of the Code (1954 or 1939), indicate to the reader that you are doing so by including the year in parentheses after the regular citation.

Example:


(2) Federal and State Statutes: Follow appropriate bluebook form under Rule 12 and Table 1. Remember, you must use the hard copy of the Code to verify the year of the Code used.

(3) Named Acts: Form the citation for ALL named acts such as Revenue Acts, Tax Reform Acts, and Budget Reconciliation Acts by including BOTH the Public Law citation and the Statutes-at-Large citation. Never include parenthetical information regarding the codification of the act in Title 26.
Example:


NOT


If the year the act was enacted is included in its name, the parenthetical indicating the year of enactment should be omitted.

Example:


If the act was enacted before 1957, then there will be no Public Law number. Add a parallel citation to the relevant chapter number instead.

Example:


(4) The Internal Revenue Code in Footnote Sentences: When an author is discussing the Internal Revenue Code in a footnote sentence, as well as a textual sentence, it should always be referred to as “the Code.” However, if the Code is being discussed in close conjunction with the Bankruptcy Code or other such Code, it may be necessary to differentiate the two by labeling them as the Internal Revenue Code and the Bankruptcy Code, respectively.

E. Administrative & Executive Pronouncement Citations

(1) Regular & Temporary Treasury Regulations: Cite using the format of “Reg.” or “Temp. Reg.” followed by the appropriate section number as illustrated below.

Example:

Reg. § 1.61–1(a).


To cite to multiple subsections of the regulation, include a second section sign if there are only two subsections listed. If there are more than two subsections listed, a single section sign will be sufficient. Hyphens, not en-dashes, should be used in Regulations and Revenue Rulings. When discussing a range, use “to” when necessary for clarity.
Example:

Reg. §§ 1.61–1(c), –2(d).


Reg. §§ 1.61–1 to –2(f).

To provide a pinpoint citation to an Example within a regulation, use the citation format provided above, followed by “Ex.” And the example number in parentheses.

Example:

Reg. § 1.351–1(c)(6), Ex. (6).

If the regulation was promulgated prior to 1954, the section will be numbered according to the chapter of the CFR in which it fell, as opposed to corresponding to the relevant Code section. Simply insert the regulation number and section that is provided as well as the year into the format used regularly.

Example:

Reg. 108, § 86.100 (1943).

(2) Proposed Treasury Regulations: In addition to providing the abbreviation “Prop. Reg.” and the appropriate section number, also include a citation to the Federal Register where the Proposed Regulation was initially published. All other citation rules pertaining the regulations discussed in (1) apply.

Example:


(3) Treasury Regulations in Footnote Sentences: When discussing a particular regulation in a footnote sentence, that regulation should be referred to as “the Proposed Regulation,” “the Temporary Regulation,” or “the Regulation,” accordingly. References to regulations in general do not require capitalization. If referring to a particular section number of the regulation, do not use the section symbol, but use the word “section” in lower case.

Example:

Temporary Regulation sections 1.469–2T(c)(7)(vi) and (d)(2)(xi) concern the treatment of casualty and theft losses.
(4) **Acquiescences and Nonacquiescences**: IRS nonacquiescences to case law should ALWAYS be cited following a citation to the relevant case. Acquiescences should only be cited if the author regards them as significant. These citations can be made using a citation to the Cumulative Bulletin (C.B.) after the italicized signifier of *nonacq.* or *acq.*, respectively.

*Example:*


If the year the case was published is the same as that in the volume number of the Cumulative Bulletin, it is not necessary to include the year in the case citation parenthetical.

*Example:*


(5) **Actions on Decisions**: Actions on Decisions are typically cited as subsequent history to a case, and the action number should immediately follow the case citation after a comma and the italicized phrase, "*action on decision*". Note that the number of the action on decision will include the year of its promulgation.

*Example:*


If the action was taken in the same year as the case, no date parenthetical should be included.

*Example:*


The action on decision can also be cited to itself, using the abbreviation A.O.D. AND including a parallel citation to the action in the Internal Revenue Bulletin (I.R.B.).

*Example:*


In the event that the action on decision is not included in the I.R.B., omit the parallel citation, and add a parenthetical including the exact date of publication.

*Example:*

(6) **Treasury Decisions, Revenue Rulings, and Revenue Procedures:** To cite a treasury decision, include a parallel citation to both the decision number itself, denoted using the abbreviation “T.D.,” and its location in the Cumulative Bulletin (C.B.). If the treasury decision is not included in the Cumulative Bulletin, substitute a parallel citation to the Internal Revenue Bulletin (I.R.B.) instead. Note that the most recent Cumulative Bulletin issued by the Service was 2008-2. The Service has announced that it will not create new Cumulative Bulletins after 2008-2. Thus, beginning in 2009, cite to the weekly Internal Revenue Bulletin (IRB).

*Example:*


The same preference should be followed for Revenue Rulings, except the abbreviation “Rev. Rul.” should be substituted for “T.D.” Note that the Revenue Ruling will include the year of promulgation in its numbering system. Only the final two digits should be included for rulings promulgated prior to the year 2000. Any rulings published in 2000 and after should include the entire year.

*Example:*


BUT


Likewise, the same preference should be followed for Revenue Procedures, except that the abbreviation “Rev. Proc.” should be substituted for “T.D.” Note that the Revenue Procedure will include the year of its promulgation in its numbering system and should follow the same guidelines as those for Revenue Rulings.

*Example:*


BUT

(7) **Private Letter Rulings, Technical Advice Memoranda, Chief Counsel Advice, and Field Service Advice:** All of these administrative pronouncements will be cited to themselves and will follow the same format of “Abbrev. Year-X-X (Date).” All similar administrative guidance that may not be name here should be conformed to this format. The relevant abbreviations are as follows: P.L.R. (Private Letter Ruling), T.A.M. (Technical Advice Memorandum), C.C.A. (Chief Counsel Advice), F.S.A. (Field Service Advice). Be aware that Technical ASSISTANCE Memoranda will not be cited like a T.A.M. Refer to your Senior Editor for further guidance in the event you are unclear.

**Example:**


In the event that the labeling of the document does not appear to conform to the Year-X-X format, you may add a “19” or a “20” to the front of the label to clarify the year. The final number in the series will always consist of only three digits for the purposes of placing en-dashes, however, a letter will not be considered a “digit” for this purpose.

**Example:**


**NOT**

- **T.A.M.** 6607114520A (July 11, 1966).

All of the final digits will “count up” if decided on the same day. If you are citing to multiple, consecutive rulings, advice, or memoranda promulgated on the same day, do so by including another en-dash and adding the last digit of the final ruling that you wish to cite.

**Example:**


In these examples, these would include the memoranda from 003 to 007 and the rulings from 039 to 042.
(8) **Chief Counsel Attorney Memoranda & General Counsel Memoranda:** These should be cited to themselves if promulgated after 1953, using the abbreviations C.A.M. and G.C.M., respectively. Note that Chief Counsel Attorney Memoranda follow a different labeling system from the General Counsel Memoranda. Always list the numbers without a hyphen unless it is clear that the initial digits indicate the year of promulgation.

*Example:*

- C.A.M. 2009–005 (July 2, 2009).

If the General Counsel Memorandum was promulgated prior to 1953, include a parallel citation to the Cumulative Bulletin (C.B.) and do not include the date of publication.

*Example:*


(9) **Litigation Guideline Memoranda and I.R.S. Legal Memoranda:** Although the citation formats for these memoranda are similar to those for the documents discussed in (7) above, the titles of these documents should NEVER be abbreviated. All other rules applying to memoranda in (7) otherwise apply.

*Example:*


(10) **I.R.S. News Releases:** If not published in the general bulletin, cite to EITHER the United States Tax Reporter (U.S. Tax Rep. (RIA)) or the Standard Federal Tax Reporter (Stand. Fed. Tax Rep. (CCH)). These detailed citations should include the type of release (typically IR-News Rel.), the serial number or the publication date, the volume, and the page number.

*Example:*


(11) **I.R.S. Notices & Announcements:** Like Revenue Rulings and Revenue Processes, these should be cited to the Cumulative Bulletin (C.B.), but if not reported therein, they should be cited to the Internal Revenue Bulletin (I.R.B.). If published prior to 2000, the prefix “19” should be
omitted from the Notice or Announcement number, but should not be omitted from the C.B. or I.R.B. citation.

Example:


(12) **Internal Revenue Manual**: Citations to the Manual should be to CCH; however, if it has not been published by CCH, then it should be cited to itself. The CCH citation will include the volume and subject matter as well as a paragraph and page number for a pincite, whereas the I.R.M. citation will cite directly to the chapter, section, and subsection cited as a string separated only by periods. Parentheses should enclose any sub-subsection numbers.

Example:

8 Filing Requirements, I.R.M. (CCH), ¶ 8987 at 34,231.

I.R.M. 6783.4(16).

**F. Common Tax Periodicals**: All citations to the following periodicals should conform to the abbreviations and stylistic characteristics of the table below:

<table>
<thead>
<tr>
<th>Publication</th>
<th>Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>NYU Annual Institute on Federal Taxation</td>
<td>In 1979 this periodical changed to a chapter and section format. Thus:</td>
</tr>
<tr>
<td></td>
<td>David S. Champi, <em>Stimulating Industrial Base with</em></td>
</tr>
<tr>
<td>Author/Publication</td>
<td>Reference</td>
</tr>
<tr>
<td>--------------------</td>
<td>-----------</td>
</tr>
<tr>
<td>Tax Notes Today</td>
<td>The Lexis version of Tax Notes Today does not have page numbers. Thus: <em>Closing Agreement on Final Determination Covering Specific Matters</em>, 2000 Tax Notes Today 75-12 (Apr. 7, 2000).</td>
</tr>
</tbody>
</table>

**G. Tax Treaties**: The format for citing a tax treaty is as follows: Title, Signing Date (not the effective date), Parties, Subdivision or Article (if applicable), Source. Cite to United States Treaties and Other International Agreements (U.S.T.), if therein. However, if the treaty is not
reported there, cite to Treaties and Other International Acts Series (T.I.A.S.). If the treaty can be found in neither of those sources, cite to the Statutes-at-Large. When possible, a parallel cite should be given to the Cumulative Bulletin (C.B.) and Tax Treaties (CCH) after the primary source is given if a parallel cite cannot be given to T.I.A.S. or the Statutes-at-Large.

**Example:**


Isthmian Canal Convention, Nov. 18, 1903, U.S.-Pan, 33 Stat. 2234.


**H. Internet Citations:** Bluebook rule 18 contains a number of different citation formats for Internet sources of different types.

When citing to an official copy of a source available online, follow Bluebook rule 18.2.1(a). URL information may be appended (by using available at) for ease of access by the reader, but it is not required.

If a source exists online but does not exist in traditional print format, or if the print format cannot be found or is obscure/unavailable, cite directly to the Internet source (per Bluebook rule 18.2.2). In citing directly to the Internet source, follow rules 18.2.2(a) (authors), 18.2.2(b) (titles), and 18.2.2(d) (URLs), but do not follow rule 18.2.2(c) (date and time). Instead, include the date of publication of the article or particular webpage in standard date format without time stamps. In the event that no date of publication is provided, record the date of access as “last accessed Month Date, Year”. Available at and exact time stamps should not be included.

**Examples:**

[where the date of publication is noted on the webpage as May 1, 2014]

Author Name, Title of Article or Subpage, WEBSITE NAME, last accessed May 1, 2014, http://www.mainpage.com.
[where no date of publication is noted on the webpage, but the article was last accessed on May 1, 2014]

I. Attribution Footnotes
Authors must include an attribution footnote. Note or Comment author attribution footnotes should be placed as a footnote to the author’s name at the end of the Note or Comment, and should include the author’s J.D. information and any acknowledgements. Additional information can be included if desired by the author.

Example:

Thomas S. Thomas

100Georgetown University Law Center, J.D. Candidate 2014. The author would like to thank Catharine Wilde, a Partner at Hogan Polk & Crutcher; Georgetown University Law Center, J.D., 2006, for her assistance with and contributions to this article.

Article authors should include an attribution footnote to be placed at the beginning of the Article. The name of the author should be followed by the author’s occupation, educational information, and any acknowledgements. Additional information about the contributor may also be included if desired by the author. Because this will be the first footnote, it should not be denoted by a number but should instead be set off with an asterisk.

Example:

JOSEPH A. SMITH*

*Professor of Law, Saint Louis University School of Law; Washington University, A.B., 1967; University of Chicago, M.A., 1971; J.D., 1975. The author would like to thank...

Articles with two authors require two separate attribution footnotes.

Example:

JOSEPH A. SMITH* & THOMAS L. JONES**

*Professor of Law, Saint Louis University School of Law; Washington University, A.B., 1967; University of Chicago, M.A., 1971; J.D., 1975. The author would like to thank...
**Professor of Law, Georgetown University Law Center; ...
TEXTUAL EDITING
I. Introduction

This Part is divided into three subsections. The first subsection discusses the various formatting rules that are applicable to pieces submitted to *The Tax Lawyer* for publication. The second subsection includes other specific rules to watch for when editing the text. The final subsection reviews requirements for abstracts and tables of contents in articles. As always, this manual should be used in conjunction with the Bluebook and the TMOUS, but should always supersede them where they may differ. When textually editing an article or note, *always err on the side of conservatism*. Unless a specific grammar rule or rule from this Citation & Style Manual, the Bluebook, or TMOUS has been broken, leave the author’s wording and construction as you find it.

II. Text Formatting

(1) **Word Processing & Fonts**: Microsoft Word should be used to write pieces for submission to *The Tax Lawyer*. The text should be in Courier New 12 point font.

(2) **Paragraphs & Spacing**: All articles and notes should be double-spaced for submission and editing and will be reverted to single-spacing during typesetting. However, there should not be an extra “Enter” or blank lines between paragraphs. Instead, the first line of the paragraph should be indented by a 0.5 tab. There should only be ONE SPACE after a period.

(3) **Block Quotations**: The block quotation should be indented once on each side by 0.5 inches. Two “enter” returns should both precede and follow block quotations. The entire text of the quotation should be in 10 point font, and the quotation should be justified. Block quotations in footnotes should be formatted in the same manner.

(4) **Titles & Author’s name**: An article title should be bolded and aligned to the left. There should be an “Enter” between the Article’s main title and its subtitle, to be denoted by a colon. After the title, press the “Enter” key three times so that there are two blank lines before the author’s name is added in all capitals. An Attribution footnote (discussed above) should be indicated using an asterisk. Note and Comment titles follow the same format, except that “NOTE” or “COMMENT” should be bolded and appear in its own line above the main title. A note author’s name is not included at the beginning of the note, but should appear at the end of the note after a single “Enter” line, and should be flush to the right margin and italicized. An attribution footnote (discussed above) should be indicated using the next numerical footnote.

(5) **Headings**: There are four different levels of headings, increasing with the level of specificity.

Roman numeral headings are the first level. They should be flush with the left margin and bolded. The heading should be formed by writing the numeral, a period, and adding two spaces before the title of the heading.

Capital letter headings are the second level. They should also be flush with the left margin, and the title of the heading should be italicized; however, the capital letter itself should
not be italicized. After the letter and a period, there should be two spaces before the heading title begins.

The third level is Arabic numeral headings. These should be indented five spaces from the margin, which is usually equivalent to a tab. Like the capital letter headings, the title of the heading should be italicized but the numeral itself should not. After the numeral and a period, there are two spaces before the title of the heading begins.

Lowercase letter headings are the fourth and final level. These should also be indented five spaces from the left margin. Like the capital letter and Arabic numeral headings, the letter should not be italicized whereas the heading title should be. After the letter and the period, there should be two spaces before the heading title. The title of the heading should be followed with a period, and the first paragraph of the subsection should start two spaces after the title instead of following a return key like in the other levels.

Example:

NOTE
Retroactivity and the Remains of Chevron Oil After Harper v. Virginia Department of Taxation

I. Background

First paragraph of text...

Second paragraph of text...

A. Supreme Court Action

Note text...

1. Expenses of Administration

Note text...

a. Congressional Treatment. Note text...

II. Analysis

First paragraph of text...

Last paragraph of text...

Author’s Name\textsuperscript{101}
Where a case name is included in a heading where the heading title is italicized, it should usually be in regular typeset in order to set it off. However, where the case name stands alone, it should remain italicized.

Example:

**A Different Point of Venue:**
The Plainer Meaning of Section 7482(b)(1)

AUTHOR'S NAME*

I. Background

First paragraph of text...

Second paragraph of text...

A. *The Importance of* King v. Commissioner

Article text...

1. *Prior Case Law*

Article text...

a. *Porzio v. United Tech, Inc.* Article text...

(6) **Self-referencing:** Within an article, the article should refer to itself as “Article” and not “paper,” ensuring the “Article” is always capitalized. Likewise, any note should refer to itself as “Note” and not “paper,” with “Note” (or “Comment”) always being capitalized. Whenever making reference to a part or subpart, “Part” should be capitalized.

Example:

This Note will explore the differences between the facts and circumstances of the case at hand and the facts and circumstances present in the cases the court relied on to make its distinction. In Part II, the three major precedential cases will be introduced and analyzed. In this Part, however...

III. Textual Style Rules

A. **The Code, the Service, and the Regulation:** In textual sentences, all references to the Internal Revenue Code and the Internal Revenue Service should be shortened to references to “the Code” and “the Service” as opposed to the I.R.C. or the I.R.S. Refer to sections of the Code as “section 1234” in textual sentences, not “section 1234 of the Code” or “Code section 1234.”
Example:

The Service promulgated several new regulations regarding the reformed Code in 1996.

NOT

The Internal Revenue Service promulgated several new regulations regarding the I.R.C. in 1996.

Likewise, whenever a regulation, temporary regulation, or proposed regulation is referenced SPECIFICALLY in a sentence, Regulation, Temporary Regulation, or Proposed Regulation should be capitalized. When a particular section is mentioned textually, section should be spelled out instead of using the symbol, but the word section should not be capitalized.

Example:

The Proposed Regulation drew nearly 1,000 comments from members of the mining industry. In particular, Proposed Regulation section 1.2553-1(b), which sought to renew tax credits for natural gas explorations...

B. Common Punctuation Errors

(1) **Hyphenation:** When forming compounded nouns or adjectival or adverbial phrases, err on the side of not using a hyphen and consult TMOUS Rules 1.28 to 1.32 for further guidance. However, words beginning with “non” are never hyphenated; likewise, “carryover,” “carryback,” and “rollover” should remain unhyphenated whenever they are used as nouns. Nonetheless, if the latter are to be used as verbs, they should be separated and used without a hyphen.

Example:

The company must carry over its loss carryover in order to satisfy the Regulation’s requirements.

(2) **Quotations:** DO NOT USE CHAPTER 8 of THE TMOUS. Instead, follow these guidelines as well as those provided in the Bluebook. Whenever an author quotes more than 5 words in a row directly from a source, quotation marks must be inserted UNLESS the author is quoting a statute or regulation, which do not require quotation marks.

(3) **Solidus:** A solidus, or slash, should almost never be used. Instead, an en-dash or the word “or” should be inserted.

Example:

The Third Circuit rejected a substantive–nonsubstantive distinction in U.S. income tax law.
The Third Circuit rejected a substantive/nonsubstantive distinction in U.S. income tax law.

Likewise, “and/or” should never be used. Instead, and “or...or both” construction should be inserted.

*Example:*

The Tax Court ruled that the tax could be considered a penalty or a burden to commerce or both.

**NOT**

The Tax Court ruled that the tax could be considered a penalty and/or a burden to commerce.

(4) **Oxford Commas:** An oxford comma, the last comma before “and” or “or” in a list, should always be included.

*Example:*

The book had been taken by Erica, Rob, or Katharine.

**NOT**

The book had been taken by Erica, Rob or Katharine.

(5) **Dashes:** Please consult TMOUS 1.27 to ensure that you are differentiating between hyphens, en-dashes, and em-dashes correctly. In order to insert the proper dash, use the “Insert Special Characters” tool under Microsoft Word. There are no spaces between the em-dash and the words it is connecting. Note that en-dashes are used for year or date ranges; hyphens are used for page ranges.

*Example:*

A brief must have at least three parts— the facts, the issues, and the argument—to qualify for the moot court competition.

**NOT**

A brief must have at least three parts — the facts, the issues, and the argument — to qualify for the moot court competition.
(6) **Ellipses**: Review Bluebook Rule 5.3 for proper use of ellipses. When using quoted language as a full sentence, retain punctuation and add ellipses at the end of the sentence. When the quoted language is used as a phrase or a clause, do not indicate omissions of matter before or after a quotation accordingly.

(7) **Typesetting**: Whenever you are using small caps, consult the bluebook to ensure which parts are intended to be small caps and which must return to regular caps. In particular, with government documents, always check to make sure that you have not continued to use small caps for ANY numbers that are contained therein.

*Example:*


NOT


**C. Numbers**

(1) **General**: Spell out any numbers ten and below (rather than the 99 or below guideline in the rulebook), and use numerals for anything higher. If a series includes numbers larger than ten and smaller than ten, then all numbers in the series should be written as numerals. Otherwise, the ten or below test is applied to each number independently. Numbers used in the text including four or more digits should include a comma, unless the citation format indicates that no comma should be used.

*Example:*

The statutes of limitations are 12, 5, and 20 years, respectively.

There were 12 robberies in two days, each punishable by three months in jail.

(2) **Percentages**: Spell out the word “percent” only when the number itself is spelled out. If the number is not spelled out, use the percentage symbol without including a space between that symbol and the number.

*Example:*

The amount of taxes owed rose 20% over the given period.

(3) **Dollars**: When reporting currency amounts, always use the dollar symbol followed by digits, unless the symbol would be the first word in the sentence, in which case the word “dollars” should be spelled out after the number is given.
Example:

The taxpayer was assessed to owe $362,000 in property taxes.

362,000 dollars would be assessed to the taxpayer.

If the dollar amount is one million or greater, spell out the word million after providing the dollar sign and the million.thousands decimal. However, if the thousands number is all zeros (for example, 2,000,000), resulting in only a zero in the tenths decimal place, drop both the decimal point and the zero.

Example:

The trust had accrued $3.45 million in employee withholding.

The corporation paid $1 million in tax last year.

NOT

The corporation paid $1.0 million in tax last year.

(4) Page Numbers & Years: Page number ranges should follow standard Bluebook rules for series and should only repeat the last two digits, unless the third or greater to last digit is also differentiated. Hyphens are used for page ranges. However, years should always be written out in their entirety, even when describing a range. En-dashes are used for date ranges and "to" can be used for additional clarity.

Example:

22 See supra note 15 at 980-99.


The taxpayer paid capital gains rates on the distributions from 1980 to 1999.

(5) Setting Off Numbers in Series: When a listed series is included in the text, it should be set off by Arabic as opposed to Roman numerals.

Example:

The Supreme Court failed to analyze the three major prongs of the taxpayer’s argument: (1) the legislature did not intend the tax to be applied retroactively, (2) there was no plain text directive for the tax to be applied retroactively, and (3) the tax could not be applied retroactively on due process grounds.
The Supreme Court failed to analyze the three major prongs of the taxpayer's argument: (i) the legislature did not intend the tax to be applied retroactively, (ii) there was no plain text directive for the tax to be applied retroactively, and (iii) the tax could not be applied retroactively on due process grounds.

D. Miscellaneous

(1) **Description of Litigation:** Instead of using the terms plaintiff or defendant, the description should be framed in the terms of the parties involved. In particular, the “taxpayer” should always be described as “the taxpayer” as opposed to “the plaintiff” or “the petitioner.”

(2) **I.e., e.g.:** These terms should only be used in footnotes and in parenthetical matter. They should always be italicized and followed by an unitalicized comma. Note that “I.e.,” means “that is” and “E.g.,” means for example.

(3) **Equations:** Any equations included in the text should be set off in italics.

(4) **Defined Terms:** All defined terms and abbreviations used in the article that need to be defined should be defined. See TMOUS Rule 1.05(b) for how to treat defined terms within the text.

IV. Abstracts and Tables of Contents

All articles submitted to *The Tax Lawyer* must also include an abstract and an internal table of contents.

Abstracts should be no longer than 500 words total and should not contain any footnotes, disclaimers, URLs, or other methods of reference or redirection. Abstracts will only be edited to conform to these style rules and to those style and grammatical rules of the TMOUS.