OVERVIEW: STYLE GUIDELINES FOR THE NATIONAL TAX JOURNAL

All papers must be submitted as MS-WORD files (“NO” PDFs or LaTex files, please). All text should be double-spaced in Times New Roman 12 point font. Please prepare all tables in MS-WORD; do not cut and paste into the manuscript from other programs. Table entries should also be in Times New Roman font, but table and figure titles and all items in figures should use the Arial font. Indicate the use of percentages or dollars in the table title or headings (e.g., $Billion); do not put the % and $ symbols by each number. Choose units so that you use no more than five significant digits in table entries. Put each table and each figure on a separate page, preferably at the end of the manuscript. All equations should be composed using MathType equation editor, with left-adjusted equation numbers. Use only one space after the period at the end of a sentence, do not right-adjust the text, and do not add a line of space between paragraphs. Page numbers should start on the second page of the paper, centered at the bottom of the page. Use footnotes with Arabic numbers. Sections (do not use auto-numbering and please make sure there are at least two sections) and subsections should be numbered as shown below, using a maximum of three headers in the following style (using Arial font):

II. FIRST HEADER
A. Second Header
1. Third Header

Citations to references should take one of the following two forms: (1) as discussed by Brown (1999, 2002b), Jackson (2004), and Smith and Jones (2009), or (2) as discussed in the literature (Brown, 1999, 2002b; Jackson, 2004; Smith and Jones, 2009). The most common reference formats are illustrated by the following sample references:


All articles must include a conflict of interest disclosure statement and all refereed articles must include a 300–500 word non-technical summary as a separate MS-WORD document. Authors are strongly encouraged to provide an online appendix that provides enough details on research methodology so that other researchers could replicate the study.
STYLE GUIDELINES FOR THE NATIONAL TAX JOURNAL

Your paper should contain the following (details on each item are provided below):

- A 300–500 word non-technical summary (if required, as specified below)
- A cover page, including abstract, keywords, JEL classification codes, affiliations
- Text of the paper, including any footnotes (no endnotes)
- Any tables and figures
- Any acknowledgments and disclaimers
- A conflict of interest disclosure statement
- References
- Any appendices

Please submit the final version of your paper at the NTJ website: http://editorialexpress.com/ntj. Your submission must include the document, including all tables and figures, as a single MS-WORD file (no PDFs, LaTeX, or Word Perfect files, please), with all equations entered using MathType and no automatic formatting or macros. When submitting online, include a pdf of the paper in Step 4, and the MS-WORD file and any other files under “other files” in Step 5. Authors are strongly encouraged to provide an online appendix on their own websites that provides enough details on research methodology so that other researchers could replicate the study. Please whitelist editorialexpress.com to improve deliverability of email communications.

Summary

All papers, with the exception of invited papers, papers for the December Spring Symposium issue, Forum papers, Notes, Comments, Replies, and Book Reviews, should be accompanied by a non-technical summary of 300–500 words. The summary should be easily accessible to the non-specialist, and should identify the main results of the paper, explain their importance, and relate the work to the previous literature. The title of the paper (in all caps, bold and italics) and the names of the authors should be centered at the top of the first page. The summary should not include any citations, and should be prepared as a separate MS-WORD file.

Cover Page

The first page of your paper should be a cover page, and should contain (1) the title of the article, centered, in bold, all caps and italicized, (2) the names of each author, centered, (3) an abstract of 50–100 words in italics, (4) two to six keywords and one to three JEL classification codes (listed at https://www.aeaweb.org/econlit/jelCodes.php), also in italics, and (5) each author’s primary affiliation and an email address. A sample cover page is shown on the following page. Any acknowledgments should be placed at the end of the paper, immediately before the references.
INTERNATIONAL TAX AVOIDANCE

James L. Jackson and John D. Smith

This paper examines the tax policy consequences of international tax avoidance. Income shifting is examined by estimating the relationship between U.S. subsidiary profit rates and foreign country statutory tax rates. Estimates of both financial and real responsiveness to tax rate differences among countries are then used to calculate how profits would differ from their current levels in the absence of tax incentives for income shifting. Finally, several policy options for dealing with international tax avoidance are discussed.

Keywords: international taxation, tax avoidance, income shifting

JEL Codes: H25, H26, H73

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John D. Smith: Department of Finance, Rice University, Houston, TX, USA, and Centre for Business Taxation, Oxford University, Oxford, UK (smith@rice.edu)
**Text**

Use the Times New Roman font, 12 point, for the text and the Symbol font in the MathType equation editor for equations. All text, including appendices, should be double-spaced with one-inch margins. Footnotes and references should be single-spaced. Indent the first word of a new paragraph by one-half inch.

Use only one space after the period at the end of a sentence, do not right-adjust the text, do not add a line of space between paragraphs, and do not auto-number section headers or references.

Sections and subsections should be numbered as shown below, using a maximum of three headers in the following style (using Arial font):

**II. FIRST HEADER**

A. Second Header

1. *Third Header*

Page numbers should start on the second page of the paper, centered at the bottom of the page.

References in the text to specific tables, figures and sections should be capitalized (e.g., as shown in Column 3 of Table 2 and Figure 3 in Section II).

Citations to references should take one of the following two forms: (1) as discussed by Brown (1999, 2002), Jackson (2004), and Smith and Jones (2009), or (2) as discussed in the literature (Brown, 1999, 2002; Jackson, 2004; Smith and Jones, 2009); avoid the use of “see” in the latter type of citation. If a direct quote is cited (and only in this case), include the page numbers on which the quote is found, e.g., Brown (2014, p. 45) or Smith and Jones (2009, pp. 3–4). Use single quotes only inside double quotes to indicate a quote within a quote. Long quotes can be inset, single-spaced, with no quotation marks. Direct quotes from websites with no page numbers need only the URL in a footnote or in the references.

For lengthy lists within the text, use the format: “The case is clear for three reasons: (1) … ; (2) … ; and (3) … .” Please minimize the use of bullets.

In the text (and footnotes), “et al.” should be used only in the case of four or more authors. All authors should be listed in the references.

Variable names cited in the text (and in tables) should be italicized. Bold face may be used for vectors. Words or phrases in foreign languages including “et al.” should not be italicized.

Please limit the use of the first person tense, do not use second person, and be sure to avoid an informal or conversational style.

**Equations**

Equations should be entered in the text using the **MathType equation editor** and indented one-half inch from equation numbers, which should be in parentheses and left-adjusted. When grouping items in equations, first use parentheses, then brackets, then braces. Equations should be cited using
only their numbers (e.g., as shown in (4), rather than as shown in equation (4)), unless the word “Equation” begins a sentence. Equations should not be preceded by colons, and should include punctuation as needed. Variable names should be italicized and can include carets or tildes; however, please do not use overbars.

**Footnotes**

All footnotes should be left-adjusted and single-spaced in Times New Roman 10 point font, and should be numbered consecutively using Arabic numerals and appear on the page on which they are referenced. Extensive footnotes are generally not needed; please try to limit footnotes to a maximum of 4–5 lines. Do not use *op. cit.*, *ibid*, *supra*, etc., and do not include parenthetical expressions that explain why a citation is relevant.

Footnotes should not simply contain references. For example, rather than writing, “See Brown (1999, 2002) and Smith and Jones (2009a, 2009b)” in a footnote, the text should include “as discussed in the literature (Brown, 1999, 2002; Smith and Jones, 2009a, 2009b).”

**Length**

Regular and forum articles should be around 30–40 pages, double-spaced, including all references, tables, figures and footnotes, with 50 pages an absolute maximum. Papers for the spring symposium (December) issue should be a maximum of 30 double-spaced pages in total.

**Tables**

Tables and figures should be kept to a minimum. Please put each table and figure on a separate page at the end of the manuscript, and indicate where it should appear in the text. Additional data can be provided in an online appendix on the author’s website, or made “available upon request from the authors.” Use descriptive table and figure titles, while avoiding excessively long titles.

Tables should be prepared directly in MS-WORD, rather than imported or scanned from another program.

Tables should use the Arial font for the table title and Times New Roman font for everything else, and should be numbered using Arabic numerals. Only the table number should be in bold face. Indicate use of percentages or dollars in the table title or headings — e.g., Rates (%) or $Billion — and do not put the % and $ symbols by each number or describe dollar units in a footnote. If a cell in a table has no entry, either leave it blank or enter “NA” for “not applicable.” Use complete sentences in any table notes; please minimize the use of notes, and do not repeat information presented in the text. Use only horizontal lines as separators; do not use a grid or vertical lines. **Do not use more than five significant digits**, make sure that the number of decimal places in standard errors match the number in coefficient estimates, and center entries in each column. Numbers less than one should have leading zeros. Variable names should be italicized and appear exactly as in the text. The first row headers and any panel names should be capitalized, but capitalize only the first word of all other headers. The following illustrates the general format for a table:
### Table 1

**Title of Table**

(Any Parenthetical Expressions)

<table>
<thead>
<tr>
<th>Heading One</th>
<th>Heading Two ($Million)</th>
<th>Heading Three (%)</th>
<th>Subheading One</th>
<th>Subheading Two</th>
</tr>
</thead>
</table>

**Panel A**

Row heading one (2014-$)
- Item one
- Item two

Row heading two
- VARIABLE NAME 1
- VARIABLE NAME 2 (%)

**Panel B**

Row heading one
- Item one
- Item two

Notes: List all general notes that apply to the entire table, separated by periods, using complete sentences. In particular, if appropriate, please use the wording: “Asterisks denote significance at the 1% (**), 5% (**), and 10% (*) levels.”

1 Note for a specific table entry.

Sources: List of sources if not clear from the text, separated by semicolons.

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### Figures

Each figure should be on a separate page and placed at the end of the paper. Figures should be numbered using Arabic numerals. Use the Arial font for the title and all axis labels, legends, numbers, etc. Only the figure number should be in bold face. The title of the figure should be centered and in the following format:

**Figure 1**

Title of Figure

(Any Parenthetical Expressions)

Since your work will appear in black and white print when published, avoid using any color-coded data points, legends, etc. Use complete sentences in any figure notes. Do not use a font size larger than the text. For examples of figures, consult a recent issue of the *NTJ*. 

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Acknowledgments and Disclaimers

If you include acknowledgments and/or disclaimers in your paper, they should not be in a footnote but instead should appear after the text, immediately prior to the references section. The titles “ACKNOWLEDGMENTS” and “DISCLAIMERS” “ACKNOWLEDGMENTS AND DISCLAIMERS” should be used as appropriate, in bold face and all caps.

Conflict of Interest Disclosure

All papers must include a conflict of interest disclosure that either identifies any financial arrangements that might give rise to a conflict of interest or states that no such financial arrangements exist. The title “DISCLOSURES” should be used, in bold face and all caps.

Sample disclosures: (1) The authors have received financial support for this or related research from the X foundation and the Y business group; (2) The authors have no financial arrangements that might give rise to conflicts of interest with respect to the research reported in this paper.

References

The title “REFERENCES” should be used, in bold face and all caps.

Please make sure that all cited references are included in the reference list, and that all items in the reference list are cited in the text.

References should be single-spaced with a line of space between each item and should be ordered alphabetically by the last name(s) of the author(s). They should appear at the end of the paper, after any acknowledgements, disclaimers, and disclosures. Be sure to include all available publication information, including: authors’ and editors’ first names, volume number, issue number, page numbers (including page numbers for articles in books), locations of manuscripts or working papers, city of publication, and publisher. Multiple references from the same author(s) should be listed in chronological order; list the author’s name for each entry (i.e., do not substitute “__________.”). Multiple references from the same author(s) in the same year should be listed as 2001a and 2001b, etc., and ordered alphabetically by title. List the names of all authors in the references, i.e., do not use “et al.”

Well-known data sets (PSID, SCF, etc.) and financial indexes (DJIA, Russell 2000, etc.) need not be added to the references. Similarly, government data sources need not be added to the references if they are fully cited in footnotes, figures, or tables, including website URLs as available (e.g., Bureau of Economic Analysis, National Income and Product Accounts, Table 1.1.5, “Gross Domestic Product,” https://apps.bea.gov/iTable/iTable.cfm?reqid=19&step=2). Please make sure that all URLs you provide are working links.

Newspaper articles should be cited in a footnote, with a URL if available, e.g.:


Direct quotes from newspaper articles do not need a page number if the URL is provided.

Court cases can be cited by name only, e.g., “See Quill Corp. v. North Dakota” or can be cited more completely in a footnote, e.g., “Quill Corp. v. North Dakota, 504 US 298 (1992).” All subsequent references should simply refer to an abbreviation of the name of the case (e.g., Quill); please do not use op. cit., ibid, etc.

When possible, cite laws using their common names, e.g., the “Congressional Budget and Impoundment Control Act of 1974,” rather than “2 U.S.C. §622(3).” Please cite specific sections of code and regulations only when absolutely necessary.

For your references, please follow carefully the examples shown below.

**Articles**


**Articles in Books**


**Articles in Conference Proceedings**


**Books**

Websites


Note: For general websites without a specific year for a posting, provide the website name (if available) and publisher and URL in a footnote rather than in the references, for example:


Direct quotes from a website do not need a page number if the URL is provided.

Do not include the date a website was accessed.

Working Papers


Unpublished Manuscripts


Government Publications


Presentations

Testimony


Dissertations


Appendices

Any appendices should follow the references, and should be titled APPENDIX A or APPENDIX B: PARAMETER VALUES, etc., with at most one level of section headings labeled A1. First Heading, or B2. Second Heading, etc.

Tables and figures should be numbered “Table A2” and “Figure A4,” etc., and equation numbers should follow the same format as in the text and begin with (A1).

All authors are strongly encouraged to make available in a personal online appendix enough details on their data collection and processing, other methodologies, simulation programs, etc., so that other researchers will be able replicate their studies.

Miscellaneous Items

In the text and in footnotes, use “percent” rather than “%”. The % symbol can be used in tables.

Indicate ranges with an “en-dash” (e.g., 2000–2009, rather than 2000-2009). This includes page ranges on articles cited in the references.

Indicate parenthetical phrases — such as this one — with an “em-dash” separated by spaces.

Spell out “versus” in the text rather than using “vs.”

In general, in the text spell out the numbers one through nine, and use Arabic numerals for all other numbers. However, the numbers 1–9 should also be used for data, with “percent” and “percentage points,” etc.

Use “U.S.” and “UK” as adjectives and “United States” and “United Kingdom” as nouns.
NATIONAL TAX JOURNAL: STYLE GUIDELINES FOR A BOOK REVIEW

A typical book review published in the NTJ is approximately 8–12 double-spaced pages.

In general, a book review should follow the style guidelines provided above. In particular, the format for references should be followed carefully, and the book review should be prepared as a WORD document. Direct quotations or material paraphrased from the book being reviewed should be cited following the format “quotation or material from book” (pp. 345–346).

Summaries, abstracts, JEL codes and keywords are not needed for book reviews, and the cover page should follow the following format:

National Tax Journal, June 2011, 64 (2), 000–000

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Book Review

USING TAXES TO REFORM HEALTH INSURANCE

edited by HENRY J. AARON and LEONARD E. BURMAN

(The Brookings Institution, 2008, Washington, DC, 282 pages)

Vivian Ho

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