I. Cases

A. Typeface

1. Italics in text

   In Jones v. Reasoner, the court . . .

2. Roman in footnotes

   1 McCord v. Comm'r, 461 F.3d 614 (5th Cir. 2006).

3. Italics in subsequent citation

   If a case is named within the five preceding footnotes, use a short form citation with the case name (but not further citation) in italics. (If a case is mentioned in full in general textual discussion, the case can be referred to in the same general discussion in main text or footnote text by italicizing one party’s name.)

   1 McCord v. Comm'r, 461 F.3d 614 (5th Cir. 2006).

   2 Id. at 617–18.


   4 McCord, 461 F.3d at 625.

   5 See Ward, 87 T.C. at 81.

4. Italics in footnote text except for citation clauses embedded in footnote text

   1 In McCord, the Fifth Circuit did not review the public policy issue. The Tax Court has ignored formula clauses on occasion, see, e.g., Ward v. Commissioner, 87 T.C. (1986), but has not always been consistent.

B. Short Form Reference in Subsequent Footnotes

   See Item I.A.3 for examples.

C. Citation Form for Various Courts

1. U.S. Supreme Court (if no U.S. citation, cite to S. Ct.)


2. Federal Court of Appeals

   1 McCord v. Comm'r, 461 F.3d 614 (5th Cir. 2006).


4. Federal Court of Claims


5. Tax Court


6. Tax Court Memo

   Strict Bluebook form:

   1 Estate of Eisenberg v. Comm'r, 74 T.C.M. (CCH) 1046 (1997).

   Other permissible forms for ACTEC Law Journal (be consistent within the same article):


Whenever possible, indicate the pincite for the particular material being cited (using a star page to the T.C, Memo or page number in the printed volume depending on
the main citation).

7. State cases
   Do not give the state reporter citation unless that is the only citation available; the form varies from state to state—check Bluebook for official reporter and how to identify specific courts in a particular state.

D. Lexis or Westlaw Citation

E. Subsequent History
   1. Italics for common abbreviated explanatory phrases
      There is always a comma before the phrases but not always afterward; commas both before and after the phrases are in roman typeface.

<table>
<thead>
<tr>
<th>aff’d,</th>
<th>acq.</th>
<th>cert. granted,</th>
<th>rev’d on other grounds,</th>
</tr>
</thead>
<tbody>
<tr>
<td>aff’d on other grounds,</td>
<td>acq. in result</td>
<td>nonacq.</td>
<td>rev’d per curiam,</td>
</tr>
<tr>
<td>aff’g</td>
<td>cert. denied,</td>
<td>rev’d,</td>
<td>rev’g</td>
</tr>
</tbody>
</table>

   2. Examples
      1 Estate of Simplot v. Comm’r, 112 T.C. 130 (1999), rev’d on other grounds, 249 F.3d 1191 (9th Cir. 2001).

F. Example of Case Name in Text with Citation in Footnote
   The first time a case is discussed in an article, provide a full citation in a footnote. When the full case name appears in text, the case name can be omitted from the citation.

   In Baldus v. Bank of California,¹ the trust agreement expressed the settlor’s intention regarding retention of the stock of a specified company.


II. Constitutions, Statutes, Codes, Uniform Acts, Legislative Bills

A. Constitutions
   ¹ U.S. CONST. art. I, § 9, cl. 2.
   ² N.M. CONST. art. II, § 2.
B. Federal Statute – date is not required
\[1\] 42 U.S.C. § 402(d).

C. Internal Revenue Code
ACTEC Law Journal does not include the publication date unless relevant to the particular discussion.
\[1\] I.R.C. §§ 2036, 2038.

D. State Codes
The form varies from state to state—check Bluebook T1.
\[1\] DEL. CODE ANN. tit. 12, § 3570 (2021).

E. Uniform Acts
ACTEC Law Journal generally follows Bluebook rule 12.9.4 in citing to the Uniform Laws. Most of our citations are to the uniform act itself, not the law of a particular state adopting the uniform law. Thus, the citation generally appears as follows:
\[1\] UNIF. TR. CODE § 505 (UNIF. LAW COMM’N amended 2010).
The Uniform Probate Code has been promulgated in various years, including 1969 and 1990, and has been amended various times, including in 2008; specify which is intended. The most recent amendment was in 2019.
\[2\] UNIF. PROB. CODE § 2-119(c) (UNIF. LAW COMM’N amended 2019).
If the article makes reference to various versions, the citation should include a short form identifier.
\[3\] UNIF. PROB. CODE § 2-706 (UNIF. LAW COMM’N amended 1993) [hereinafter UPC (1993)].
\[5\] FRAUDULENT TRANSFER ACT § 4(A) (1994).
\[6\] UNIF. PRINCIPAL & INCOME ACT § 409(C) cmt. (UNIF. LAW COMM’N amended 2000).
\[7\] UPC 1993, supra note 3, § 2-706.

F. Legislative Bill or Act

III. Books, Periodicals, Law Reviews, Restatements, Internet Citations

A. Books
Using large and small caps, list author’s full name and the title of the book. Then include the page(s) cited and the year of publication in parentheses. Two authors appear in the order listed on the publication, separated by an ampersand; if more than two authors, use first author’s name followed by “ET AL.” For a multivolume work, list volume number before author’s name and only list authors on that volume.
\[2\] AUSTIN W. SCOTT ET AL., SCOTT AND ASCHER ON TRUSTS § 20.23, at 1490 (5th ed. 2007).

B. Periodicals
List author’s full name in roman typeface, title of article in italics, volume number (if there is one), and name of periodical in large and small caps (see examples below for rules regarding placement of date and page/chapter number(s)).
1. Citation of a magazine or journal article consecutively paginated within a volume.
The first number after the periodical title is the page on which the article begins, and numbers thereafter are specific pages cited; only the beginning page number is listed if citing the entire article.


2. Citation of magazine or journal article separately paginated for each issue
The first number after “at” is the page on which the article begins, and numbers thereafter are specific pages cited; only the beginning page number is listed if citing the entire article.


3. Citation of newspaper article
List only the first page of the article if referencing a printed copy; otherwise provide the URL.


4. Abbreviated names of some common tax periodicals
Cite the particular day or month as noted; if not noted, cite the year in parentheses at the end of the citation. Some popular publications frequently cited are as follows:

- CORP. TAX’N
- DAILY TAX REP. (BNA), month day, year, at xx
- EST. PLAN.
- J. TAX’N
- NAT’T'L TAX J.
- PROB. & PROP., month/month year, at xx
- TAX ADVISOR
- TAX MGMT. EST., GIFTS & TR. J.
- TAX MGMT. MEMORANDUM
- TAX MGMT. PORT. (BNA)
- TAX MGMT. WKLY. REP. (BNA)
- TAX NOTES
- TAX NOTES TODAY xx (month day, year)
- TAXES
- TR. & EST., month year, at xx
- XX U. MIAMI HECKERLING INST. ON EST. PLAN. ch. xx (year)

Examples:
1 See Gregory E. Stern et al., Tax Aspects of Restructuring Financially Troubled Businesses:


C. Law Reviews and Journals

See Bluebook for abbreviated names.

1 See John H. Langbein & Lawrence W. Waggoner, Reformation of Wills on the Ground of Mistake: Change of Direction in American Law?, 130 U. PA. L. REV. 521, 541 (1982) (“When the document is captioned ‘Last Will and Testament’ and purports to dispose of the estate, there is seldom any objection that it lacks testamentary intent.”).


D. No Author

If a book or periodical has no listed author, begin the citation entry with the title of the work.


E. Restatements

1 RESTATEMENT (THIRD) OF TRUSTS § 59 cmt. a (AM. LAW INST., 2003); RESTATEMENT (SECOND) OF TRUSTS § 157(B) (AM. LAW INST., 1959).

F. Internet Citations

1 Parallel Internet citations of a periodical, newspaper, etc. or direct citations to a digital document (pdf):

The Bluebook requires the use and citation of traditional printed sources when available, unless there is a digital copy of the source available that is authenticated, official, or an exact copy of the printed source. If citing such a source, the internet citation should include information designed to facilitate the clearest path of access to the cited reference, including the title, pagination, and publication date as they appear on the webpage. The internet URL should be separated by a comma and appended to the end of the citation.


2 Articles available only on the Internet (not including .pdf links)

See Bluebook rule 18 for more examples. If citing directly to a webpage, permalink/archival information should be included when available.


IV. Subsequent Citation

A. Id. and Supra Generally

1. Id.
Use if citing to the immediately preceding authority in the same footnote or to the only item in immediately preceding footnote. Do not capitalize “id.” if preceded by a signal. Do not use id. when citing an internal cross reference two footnotes in a row; use supra instead.

2 Id. at 351.
3 See id. at 353.

2. Supra
Use if “id.” is not appropriate. List only author’s last name (same font style as in original cite) if reference is clear. However, if there are multiple works cited by that author in the referenced footnote, use the “hereinafter” form, listing the author and abbreviated title. Do not use the “hereinafter” approach if the simple “supra” approach is adequate.

4 See Casen, IRS Ruling, supra note 2, at 236; Easton, supra note 1, at 350.
5 MAYO, supra note 3, at 171.

3. Multivolume works
List the volume number preceding the author’s name (but not with “Id.” where the volume is the same).

1 4 AUSTIN W. SCOTT ET AL., SCOTT AND ASCHER ON TRUSTS § 20.23, at 1490 (5th ed. 2007).
2 Id. § 20.21, at 1482.
3 1 id. § 1.4, at 26.
5 1 SCOTT ET AL., supra note 1, § 2.20, at 45–46.

B. Cases
Do not use “supra” and “hereinafter” to refer to cases unless the prior case name is very long. For examples of how to refer to cases in subsequent citation, see Part I.A.3.

C. Statutes
For a cite to a statute, do not use “at” with “Id.”

1 I.R.C. § 4946(a).
2 Id. § 4941(e)(2).

V. IRS Materials

A. Final, Temporary, and Proposed Regulations
Acceptable deviations from formal Bluebook form include omitting the date for regulations and omitting the “Fed. Reg.” cite for proposed regulations.

B. Revenue Rulings and Revenue Procedures
Cite to C.B. if available; if not, cite to I.R.B.


C. Private Letter Rulings and Technical Advice Memoranda
ACTEC Law Journal uses the citation form typically familiar to estate planning attorneys rather than the formal Bluebook style. Please cite to the issue date when more than one date is provided.

1 See, e.g., PLR 200329001 (July 18, 2003); TAM 9150001 (Dec. 13, 1991).

D. IRS Notices

E. General Counsel Memoranda and Field Service Advice

VI. Signals and Ordering

A. Common Signals
E.g., Accord, See, See also, Cf., Compare ... with ... , Contra, But see, But cf., See generally
When using see also, Cf., Compare ... with ... , But cf., or See generally, a parenthetical explaining the relevance of the support is encouraged.

B. Combinations with “E.g.”
Any signal can be combined with “e.g.” (which can also be used by itself) to indicate that the cited authority is among other authorities that could be cited. Insert a comma after the other signal and before “e.g.” (italicize the comma before “e.g.”, but put the comma after “e.g.” in roman type).

E.g.,
See, e.g.,
But see, e.g.,

C. “See” Used in a Sentence
If “see” is used in a sentence rather than as a signal, it is not italicized.

1 See Len Casen, Maximizing Funding of Credit Shelter Trust with Non-IRA Assets, 29 EST. PLAN. 282 (2002), for a discussion of credit shelter planning in special situations.
BUT
2 See Len Casen, Maximizing Funding of Credit Shelter Trust with Non-IRA Assets, 29 EST. PLAN. 282 (2002) (discussion of credit shelter planning in special situations).

VII. Internal Cross-References

A. General Rule
References to text and footnotes in the article may be made by using “supra” (for prior references) or “infra” (for subsequent references).

1 Estate of Simplot v. Comm’r, 112 T.C. 130 (1999), rev’d on other grounds, 249 F.3d 1191 (9th Cir. 2001).
B. References to Other Parts of Article

References to other sections of the same article will be to a “Part” of the article.

1. See infra Part III.A.1.

VIII. Miscellaneous

A. Quotations

Quotations of fifty words or more in text or footnotes should be block indented, with no opening or closing quotation marks. The citation to any such block-indented quotation in a footnote should not be indented but should be at the left-hand margin on the line following the quotation.

1. Omission of a word or words is generally indicated by the insertion of an ellipsis, three periods separated by spaces and set off by a space before the first and after the last period ( . . . ), to take the place of the word or words omitted.

2. The omission of text at the end of quoted material should be indicated by an ellipsis and final punctuation (end of sentence . . . .)

3. The omission after the end of a quoted sentence before additional quoted material should be indicated by final punctuation followed by an ellipsis and further text (end of sentence . . . . New material)

Brackets should be used when making minor alterations in quote:

1. Changing a letter from capital to lower case and vice versa (e.g., “A” to “[a]”).

2. Omitting or adding a word within a sentence (e.g., “The court found the [estate] tax argument to be beyond the scope of their discussion.”).

B. Capitalization

1. Court

Capitalize “court” only when naming the court in full (e.g., California Supreme Court and U.S. Court of Appeals for the Fifth Circuit) or when referring to the U.S. Supreme Court.

2. Code

Generally, capitalize “code” only when referring to a particular code (e.g., the 1954 and 1986 Codes). The Internal Revenue Code may be referred to as the “Code” if the reference is identified parenthetically after the first mention of the Internal Revenue Code in full or if it is apparent from the context.

3. Circuit

Capitalize “circuit” only when used with a circuit number (e.g., the Fifth Circuit).
4. Federal
   Capitalize "federal" only if the word it modifies is capitalized (e.g., Federal Reserve, federal courts).
5. Internet
   Capitalize titles of webpages according to Bluebook rule 8.

C. Typeface
   1. Main Text
      No citations are in the main text. No large and small caps are ever used in the main text; only ordinary roman type and italics are used.
   2. Footnote text
      A sentence in a footnote may include embedded citations (including cases, books, or periodicals). Use the typeface conventions for citations if the sentence includes the full citation or a recognized shortened form.
      \footnote{A more restrictive viewpoint is described in MAYO, supra note 6, at 14.}

D. Parentheticals
   When referencing a direct quote, you must include a period at the end of the sentence within the quote.
   \footnote{("This is an example of a parenthetical containing a direct quote.")}

IX. ACTEC Law Journal Conventions

A. Identification of Author
   The author’s name and city and state are italicized and placed below the title of the article. An asterisk is used as a footnote call following the name of the state (see Part X, infra). The footnote identifies the university affiliation of an academic author, gives recognition to other contributors to the article, and can be used to reserve copyright for the author.

B. Abstract
   A brief one- or two-paragraph synopsis can be included (in italics) immediately after the author’s name and location if desired. In particular, the synopsis should emphasize the significance of the article and why the reader should read the article. Abstracts will be included in the discretion of the Editor.

C. Table of Contents
   A table of contents listing all of the headings and subheadings may be included with each article if desired. Tables of contents will be included in the discretion of the Editor.

D. Headings
   The following organization of headings and subheadings is used:
   INTRODUCTION (which can also be roman numeral I if subheadings will be used)
   I., II., III., etc.
   A., B., C., etc.
   1., 2., 3., etc.
   a., b., c., etc.
E. Typeface
   Use Times New Roman type, 12-point for the text and 10-point for the footnotes.

X. Typing Notes

A. Large and Small Caps
   In Word, the large and small caps function is turned on by highlighting text, right-clicking and selecting “Font” from the menu, and checking the “Small Caps” box in the “Effects” section.

B. Asterisk for Initial Footnote
   To make the asterisk for the initial author information, select the “References” tab in Word and open the footnote and endnote options; in the format box, select an asterisk in the “Custom mark” box. For the first regular footnote of the article, remove the asterisk from the “Custom mark” box to begin with footnote 1 (or select “Insert Footnote” from the main “References” menu.

C. Ordinal Numbers
   Do not use superscripts in footnotes:
   \[1\] McCord v. Comm’r, 461 F.3d 614 (5th Cir. 2006).
   (When you type “5th,” Word automatically changes it to “5th.” In order to undo this result, after typing 5-t-h and hitting the space bar, highlight the “th” text, right-click and select “Font” from the menu, and uncheck the “Superscript” box in the “Effects” section or, alternatively, choose “Ctrl-Z” on a PC or “Command-Z” on a Mac.)
   In footnotes, second and third become 2d and 3d, respectively:
   \[1\] Stewart v. Comm’r, 393 F.3d 937 (2d Cir. 2010).

D. Smart Quotes
   Use “smart” quotes instead of "straight" quotes. To use smart quotes in Word, go to “File” and choose “Options.” Then select “Proofing” and then “AutoCorrect Options.”
   In the “AutoFormat as You Type” tab and check the box that says “Straight quotes with ‘smart quotes.’” Selecting that option will then make all future quotation and apostrophe marks “smart.” In order to fix any previously existing "straight" quotes or apostrophes in the document, you will need to do a “find and replace” for quotation marks and apostrophes. To do so, choose “Ctrl-F” on a PC or “Command-F” on a Mac to open the “Navigation” box and select “Replace” in the dropdown box; type in a quotation mark in the “Find” field and then type a quotation mark in the “Replace” field. Do the same thing to find and replace all apostrophe marks.

E. Formatting Within Footnotes
   The manuscript should contain footnotes rather than endnotes. If the manuscript has
endnotes, we will convert them to footnotes. Do not worry about formatting within footnotes; the printer will format the indentation of footnotes in the ACTEC Law Journal style.

F. When typing in the body of the article or in footnote text, insert one space between the period at the end of a sentence and the beginning of the next sentence.