

THE AMERICAN COLLEGE OF TRUST AND ESTATE COUNSEL

STYLE RULES
FOR MATERIALS TO BE PUBLISHED
BY ACTEC

For authors who submit articles and outlines to ACTEC, these rules are guidelines, not rules - they are hoped to be a **resource** for their use.

Revised Through October 8, 1994

**STYLE RULES FOR
MATERIALS TO BE PUBLISHED BY ACTEC**

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STYLE RULES FOR MATERIALS TO BE PUBLISHED BY ACTEC

NOTE: Authors of articles and outlines who are accustomed to their own style rules are **not** required to conform. Those who prefer the "Harvard Citator/Bluebook" should follow that uniform system of citation.

ARTICLE 1

GENERAL

1.1 Manuscript Preparation.

Manuscripts should be:

- (a) Carefully proofread for content, continuity, appropriately tabbed indents, spelling, and punctuation,
- (b) Typed only on one side of the paper, and
- © Double spaced (**but not outlines**).

1.2 Furnishing Computer Text.

If possible, manuscripts should be accompanied by a WordPerfect or similar diskette.

1.3 Outline Numbering.

For outlines, there are three alternative numbering systems for consideration.

(a) Lengthy Outlines.

For lengthy outlines having major topic subdivisions (articles), center the word "ARTICLE" (all caps, bolded, and underscored) followed by the article number (in arabic) above the topic heading which should be centered, all caps, bolded, and underscored. If the author prefers, start each new article on a new page - in which case, if material is to be double sided, start each new article on an odd numbered page (even if it means leaving a blank even numbered page preceding it). Beginning 10 spaces (approximately 0.8 of an inch) in from the left margin, use the numbering shown below:

ARTICLE 1

[ARTICLE HEADING]

- 1.1 [where an article (e.g., article 5) has only one paragraph, in the author's discretion, the paragraph may be given a section number (e.g., 5.1), without any underscored heading]
- (a)
 - (1)
 - (A)
 - (I)
 - a.
 - 1. etc.

Blocked subparagraphs without headings do not have to be further indented but may be either brought back to the margin of the preceding paragraph or to a tab located between the margin and the section number. These style rules provide an example of the suggested numbering system for lengthy outlines.

(b) **Less Extensive Outlines.**

For less extensive outlines having major topic subdivisions (articles, chapters, or parts), use roman numeral headings for these primary topic headings. These headings should be centered, all caps, and have no underscore. Although each roman numeral (article, chapter, or part) heading may start on a new odd numbered page, this is not a requirement. Beginning at the left margin, use the numbering shown below:

- I. [ARTICLE, CHAPTER, OR PART HEADING]**
- A.
 1.
 a.
 (1)
 (a)
 (I)
 (A)
 (I)

© **Simple Outlines.**

For relatively simple outlines (without major article, chapter, or part topic subdivisions), the following is suggested:

- I.
 A.
 1.
 a.
 (1) etc.

1.4 **Margins.**

(a) **In General.**

Regardless of which of the above three outline numbering systems is used, the numbered paragraphs can either return to the margin or be blocked. Blocking is rare, however, with paragraphs having underscored headings.

(b) **Top and Bottom.**

Text should begin at least 1 inch from the top of the page and end at least 1 inch from the bottom of the page.

© **Left and Right.**

Both the left and right margins should be at least 1 inch.

1.5 **Pagination.**

Beginning with page 2, text pages should have page numbers (preceded and followed by a hyphen) at the center (approximately 1/4 inch from the bottom) of each page. Table of contents pages should be numbered I, ii, iii, iv, etc.

If there is an optional bottom line footer (see section 1.7 below), each page number would appear as a left margin footer preceded by the word "Page" (as in these style rules).

1.6 **Table of Contents.**

A table of contents indicating all article, topic, and subtopic headings with applicable page and section and/or paragraph numbers should be prepared for all material where possible.

1.7 **Optional Bottom Line Footers.**

Beginning with the first text page, each page may contain (flush right and approximately 1/4 inch from the bottom) the title of the article of which that page is a part followed by the section number, including the number of the last headed paragraph, if any [e.g., GENERAL 1.4(b)].

ARTICLE 2
PUNCTUATION

2.1 **Commas.**

(a) **In a Series.**

Separate three or more items in a series by using commas (i.e., use a comma before the words and and or in a series of three or more).

Example:

I would like to discuss trust, gift, and corporate tax matters later.

(b) **With a Conjunction.**

Separate independent clauses that are joined by a conjunction with a comma.

Example:

This article is very short, but I have no time to read it.

2.2 **Semicolons.**

(a) **In Place of a Conjunction.**

Use a semicolon when two independent clauses are joined without a conjunction.

Example:

The deadline is tomorrow; I think we need to hurry.

(b) **In a Series.**

(1) Use a semicolon when one or more items in a series has a comma and the series items are not listed as numbered subparagraphs.

Example:

The dates for our meeting will be Monday, August 10; Tuesday, August 11; and Wednesday, August 12.

(2) When items in a series are listed as numbered subparagraphs, use a comma (rather than a semicolon) even when one or more items in the series has a comma.

2.2(b)

Example:

(A) Materials should be:

- (I) Carefully proofread for content, continuity, appropriately tabbed indents, spelling, and punctuation,
- (ii) Typed only on one side of the paper, and
- (iii) Double spaced.

2.3 **Colons and Dashes.**

(a) **Colons.**

Use a colon after the introduction to a list of items presented abruptly. Follow the colon with a lowercase letter when what follows the colon is part of the same sentence and is not listed as items in a series of subparagraphs.

Example:

These are the books you need: the red one, the green one, and the black one.

or:

These are the books you need:

- (1) The red one,
- (2) The green one, and
- (3) The black one.

(b) **Dashes.**

When a list consists of a series of ideas that do or could stand alone as separate sentences (e.g., each ending with a period), use a dash after the introduction to the list.

- (1) When the listed ideas are written next to the dash, separate the items in the series with semicolons.

Example:

Here are some examples - be careful of punctuation; watch your tabs in outlines; capitalize all proper names; check your spelling.

- (2) When the ideas are listed as numbered subparagraphs under the introductory phrase, capitalize the first word of each listed idea and end it with a period (i.e., as a separate sentence).

2.3(b)

Example:

Here are some caveats -

- (A) Be careful of punctuation.
- (B) Watch your tabs in outlines.
- © Capitalize all proper names.
- (D) Check your spelling.

2.4 **Quotation Marks.**

(a) **With Direct Quotes.**

Use quotation marks to set off direct quotes.

- (1) If the quoted material is lengthy, it should also be indented.
- (2) Although there are two methods of locating punctuation (period, comma, question mark, etc.) in quoted material, the College prefers the method that more accurately reflects any punctuation that actually appears in the quoted material itself. Thus, punctuation should be included inside the quotation marks only if it applies to the quote, as follows - The book we read was called "Timberlane". (rather than - The book we read was called "Timberlane.").

Examples:

"I don't like that", she said vehemently.

____ or:

Did you hear her say, "I don't like that"?

____ or:

I thought I heard her say, "I don't like that!"

____ or:

She said, "I don't like that".

(b) **For Emphasis.**

Use quotation marks to set off specific words or phrases for emphasis.

Example:

Be careful to distinguish a "dry" champagne from a "brut" one.

© **With Several Paragraphs.**

Place a quotation mark at the beginning of each individual paragraph in a series, but only place a quotation mark at the end of the last paragraph quoted (not at the end of each paragraph in the series).

If the quoted material has numerous short paragraphs, however, a quotation mark only at the beginning of the first paragraph and at the end of the last paragraph is a permissible alternative (so as not to needlessly clutter up the quoted material).

2.5 **Hyphens.**

(a) **With Compound Adjectives.**

Use hyphens to join compound adjectives (i.e., two or more words that, joined together, convey a single meaning).

Example:

He seemed to be a well-to-do person who could use a shelter trust.

(b) **With Certain Compound Words.**

Use hyphens when the second part of a compound word is a foreign word or when the unhyphenated version of a compound word could be confused with another noun having a different meaning.

Example:

We need some non-siesta time to re-form our reforms on post-age 21 anti-Hispanism.

© **With Certain Prefixes.**

Use hyphens to separate the prefixes ex- (as in "former") and self- in compound words (but not for most other prefixes).

Example:

As the ex-president of that self-help group, she has decided to take a nonjudgmental stance on nonmarital issues.

(d) **With Certain Terms and Abbreviations.**

(1) As a matter of ACTEC style, use a hyphen with the following words:

generation-skipping post-age 21

2.5(d)

(2) As a matter of ACTEC style, do not use a hyphen with the following words and abbreviations:

| | | | |
|-----------------|------------|----------------|-----------|
| afterborn | GST exempt | predeath | sixty one |
| bylaws | one year | tax exempt | |
| cotrustee | postdeath | vice president | |
| greatgrandchild | postmortem | two thirds | |

2.6 **Apostrophes.**

(a) **With Possessives.**

Use the apostrophe to indicate the possessive case of nouns, abbreviations, and numbers [before the "s" if singular (unless the singular of the word ends in "s"); after the "s" if plural].

Examples:

| | |
|-----------------------|----------------------|
| Jane's answer | CPA's secretary |
| the bus' engine | CPAs' representative |
| the classes' problems | 1990's music |

(b) **Not With Plural Abbreviations and Numbers.**

Do not use an apostrophe to make an abbreviation or number plural.

Examples:

| | | | |
|------|------|-------|-------|
| CPAs | IRAs | 1040s | 1990s |
|------|------|-------|-------|

© **With an "Inner Quote".**

Use single quotes (apostrophes) for "inner quotations" (i.e., a quotation within a quotation).

Example:

He testified, "I heard them say 'It's hopeless!'"

2.7 **Brackets.**

(a) **With an "Inner Parenthetical Phrase".**

Use brackets when parentheses are used within a parenthetical phrase.

Example:

The "u" coded variation omits references to settlor's spouse [or means the cleanup clause is just to settlor's heirs (not ½ to the heirs of each spouse)].

2.7(a)

(b) **With Certain Citations.**

Use brackets when a citation stands alone (i.e., when it follows an indented quotation or is authority for more than one point). It should be two spaces after the period at the end of the last point and should not contain a period.

Examples:

The final regulations provide that:

"A person may make a qualified disclaimer of a beneficial interest in property even if after such disclaimer the disclaimant has a fiduciary power to distribute to designated beneficiaries, but only if the power is subject to an ascertainable standard".
[reg 25.2518-2(e)(1)(ii)]

A transfer of title alone is sufficient in the case of a personal residence. Continual occupancy of the home does not of itself support an inference of retained possession or enjoyment by the donor. [Rev Rul 70-155, 1970-1 CB 189]

© **With the Phrase "Emphasis Added".**

If the phrase "emphasis added" is used following a quotation (to indicate that underlining is not part of the actual quoted material), it should be in brackets two spaces after the end of the last quoted material (without a period).

Example:

Revenue Ruling 80-24 held that "property sales operations in that county was a complete business operation in itself". [emphasis added]

ARTICLE 3
INITIAL CAPITAL LETTERS

3.1 **With Proper Nouns.**

Capitalize all proper nouns. These include names of persons (Jane Doe), buildings and monuments (the Washington Monument), courts (the Supreme Court), political and geographic regions (the Southwest), historic events (the Depression), nationalities (American), languages (English), organizations (The American College of Trust and Estate Counsel), days of the week (Monday), months (February), specific holidays (New Year's Eve), and adjectives derived from proper names (a Byronic attitude and a Byzantine process).

3.2 **With Titles That Precede or Replace a Proper Name.**

Capitalize titles that precede a proper name and titles that substitute for a proper name - but not titles that are generic descriptions of a position.

Examples:

The President entered as they played Hail to the Chief - implying a reference to the President of the United States - as contrasted with the generic use of a title as in the next example:

The president asked the secretary to read the minutes of the last stockholders' and directors' meetings.

Congress (proper name)

House (proper name)

Senate (proper name)

Tax Reform Act (proper name)

Technical Corrections Bill (proper name)

3.3 **As a Matter of ACTEC Style.**

As a matter of ACTEC style -

(a) Capitalize the following words:

Act (when you mean a specific act of Congress)

Bill (when you mean a specific bill)

Code (when you mean the Internal Revenue Code)

College (when you mean ACTEC)

Committee (when you mean a specific committee)

Fellow (when you mean a member of the College)

Foundation (when you mean the ACTEC Foundation)

National Office (of the College)

Regent/Board of Regents (of the College)

Service (when you mean the Internal Revenue Service)

Speaker (of the House)

(b) "Defined terms" (i.e., words or phrases that are specifically defined for purposes of the document involved) are normally capitalized both when initially defined (e.g., in quotes and set off by parentheses) and, thereafter, whenever used in the text of the document.

Examples:

The six officers of the College as elected by the College shall serve as ex-officio members of the Board of Regents (the "Ex-officio Directors").

Any Ex-officio Director who is no longer an officer of the College shall be automatically replaced on the Board by his or her successor officer of the College.

© Do not capitalize the following words:

| | | |
|--------------------------|-----------------------------------------------|--------------------------------------|
| amendment | county | qualified plan |
| annual meeting | court | section |
| article/articles | exhibit | staff |
| board/board of directors | fall meeting | standing committee |
| bylaws | federal | state |
| chair | form | study/studies notebook |
| chapter | manual | summer meeting |
| city | membership roster | task force |
| committee reports | part | will (as in last will and testament) |
| congressional | president (and other officers of the College) | |

3.4 **When Items are Listed in Numbered Subparagraphs.**

When items are listed in a series as numbered subparagraphs, initial capitalize the first word of each subparagraph, regardless of whether the subparagraph material is a series of separate sentences (each ending with a period) or part of one sentence (separated by commas with a final "and" or "or").

ARTICLE 4

ITALICS (OR UNDERLINES)

In the following situations calling for italics, underlining may be used as an option (necessarily so if the word processor lacks italics).

4.1 When Using Foreign Words.

Unless a foreign word or abbreviation is in common use in everyday English (such as: i.e., e.g., etc., et cetera, postmortem, and inter vivos), italicize (or underline) the foreign word or abbreviation [such as viz (for videlicet), id est, exempli gratia, supra, and infra].

Example:

Refer to paragraph a, supra, for information on inter vivos transfers (e.g., problems you might encounter with them).

4.2 For Emphasis.

When you want to emphasize a word or phrase, italicize (or underline) it.

Example:

I refer to his version of what happened.

4.3 As a Matter of ACTEC Style.

As a matter of ACTEC style, italicize (or underline) case names [and do not use a period after the "v" (for versus)].

Example:

Bradlee v Converse, 318 Mass 117 (1945)

ARTICLE 5

ABBREVIATIONS AND ACRONYMS

5.1 Abbreviations.

(a) Punctuation with Specific Abbreviated Words.

Do not separate with periods any abbreviation in which each letter is pronounced unless the periods themselves are invariably part of a proper name or included in the abbreviation (in which case, use the periods with no spaces between them and the next letter of the abbreviation).

Example:

As an IRS employee with a JD, I expect him to understand the IRC as it relates to P.C.s as a special kind of service organization.

(b) Punctuation with State Name Abbreviations.

Do not use periods with postal abbreviations for names of states (CA, FL, etc.) or abbreviations for names of states (Mass, Conn, etc.) in a citation.

Examples:

CA and FL are the postal abbreviations for California and Florida.

Bradlee v Converse, 318 Mass 117 (1945)

© As a Matter of ACTEC Style.

As a matter of ACTEC style -

(1) With Congressional Act acronyms, use a space to separate the acronym from the year (and only list the last two digits of the year).

Example:

The problems that TRA 86 generated were supposed to be fixed by TCB 87.

(2) Do not use a period after "v" (for versus) when referring to case names [and italicize (or underline) the case names].

Example:

Whittemore v United States

(3) Abbreviate the word Commissioner as Commr in case names.

5.1(c)

5.2 **Punctuation with Acronyms.**

Do not use periods to separate the letters in acronyms, or a series of letters that are read as a word.

Example:

That MASH unit is taking up a collection for UNICEF.

ARTICLE 6
NUMBERS AND NUMERALS

6.1 **In General.**

Spell out the numbers one through ten, but use arabic numbers for all larger numbers (and for all numbers used specifically as units of measure or percentage).

Example:

Within three months, all 45 children will be at least 2 inches or 10% taller.

Optionally, you may elect to spell out all numbers, repeating each number as an arabic number in parentheses - but only on a consistent basis throughout the document.

Examples:

The board of directors shall consist of nine (9) members, with only fifty percent (50%) of those serving at any one time being disqualified persons.

Only two thirds (2/3) of the membership was present at the meeting.

However, do not repeat calendar year numbers (e.g., 1994).

6.2 **Consistency With the Same Kind of Data.**

If one number in a category of data is greater than ten, use arabic numbers to express all numbers in that context.

Example:

We have 14 eggs, 3 pieces of bread, and 1 pound of butter available as food to cook.

6.3 **As the First Word in a Sentence.**

Spell out any number that starts a sentence.

Example:

Seventy years ago, the use of antibiotics in medicine was unknown.

ARTICLE 7
FORMATS FOR CITATIONS

7.1 **Another Part of the Same Article or Issue.**

When citing another part of the same article or issue, enclose your citation in parentheses (or brackets if parentheses are used as part of the citation) and precede it with the word "see" (not italicized). If it will be helpful to the reader, add the words "above" or "below" after the page or paragraph reference (not "supra" nor "infra").

Example:

As explained in this article (see page 5 above), certain conclusions flow from this wording.

or:

As I will explain later in this article [see comments on page 5 (paragraph 2)], certain conclusions flow from this wording.

7.2 **Clauses.**

When citing a clause in a document, enclose the clause cite in parentheses or brackets (if parentheses are used as part of the clause). If the cite to a clause stands alone, follow it with a period placed inside the parentheses or brackets. (Note that the abbreviation for article has no period.)

Example:

...a partner may not grant this status and may penalize you as a result (art 14).

or:

...[a partner may not grant this status (art 14) and may penalize you as a result].

7.3 **Cases.**

When citing a legal case, use the following format (note, however, that parts of this format may vary due to particular styles used by specific states, courts, and countries):

- (a) Case name in italics (or underlined) and without a period after "v" (for versus), followed by a comma,
- (b) Volume number,
- © Abbreviated name of document (with no periods) where the case is written up,
- (d) Section(s) or page(s) in the document where the issue under consideration is discussed (if appropriate or applicable), and

7.5

- (e) Date of document enclosed by parentheses (if very recent, the full date is helpful; otherwise the year only is customary).

Example:

Bank of New England, N.A. v McKinnon, 19 Mass App Ct 686,
688 (1985)

7.4 **Code Sections.**

(a) When referring to a Code section in the text, spell out the words "Internal Revenue Code section" (or "sections" if more than one), followed by the section number (or numbers). Do not capitalize the word "section" unless it begins a sentence.

Examples:

Certain properties transferred by Nan before her death are includable in her gross estate under one or more of Internal Revenue Code sections 2035 through 2038.

Section 501(c)(3) of the Internal Revenue Code sets forth requirements for foundations.

(b) When citing a Code section, use "IRC" for Internal Revenue Code and the symbol § or §§ (if more than one section), followed by the section number (or numbers).

© Optionally, where material must be kept short (e.g., in the ACTEC Pocket Tax Tables), Code sections may be cited, in parentheses (or brackets if the section cite includes parentheses), or referred to using "IRC" followed by the section number (or numbers).

Examples:

(IRC 7520)...

...(IRC 671).

...[IRC 2642©].

7.5 **Regulations.**

When referring to a regulation, use the word "regulation" or, if more than one regulation section number is cited, the word "regulations", followed by the regulation section number(s). If used in a cite, use the abbreviation "reg" for one regulation section number and "regs" for multiple regulation numbers. Do not capitalize the word "regulation" unless it begins a sentence.

Examples:

...regulation 1.663...

_____ or:

...regulations 1.663 and 1.669...

_____ or (if in cite):

...(reg 1.663).

_____ or:

...(regs 1.665 and 1.668).

7.6 **Rulings.**

(a) When referring to a ruling as part of a sentence in the text, spell out the words "Revenue Ruling", "Technical Advice Memorandum", and "Private Letter Ruling".

Example:

I have problems understanding Revenue Ruling 70-155 (1970-1 CB 189).

(b) When citing a ruling, abbreviate the words "Rev Rul", "TAM", and "PLR".

Example:

Continued occupancy of the home does not of itself support an inference of retained possession or enjoyment by the donor (Rev Rul 70-155, 1970-1 CB 189).

or:

Continued occupancy of the home does not of itself support an inference of retained possession or enjoyment by the donor. [Rev Rul 70-155, 1970-1 CB 189]

7.7 **"See Also" Citations.**

When referring the reader to another area to peruse, enclose the citation in parentheses (or brackets if parentheses are used within the citation) and precede it with the words "see" or "see also". Italicize (or underline) the words "see" and "see also". If the citation stands alone, capitalize the words "See" and "See also" and put a period inside the parentheses or brackets.

Example:

Some books give a broad overview of financial management (see Meltzer, Y., Putting Money to Work, Spectrum/Prentice-Hall, 1984), which can be very helpful in estate planning.

or:

Authors generally believe financial management is an integral part of its process. Some books give specific suggestions about financial management, which can be

very helpful in estate planning. (See Meltzer, Y., Putting Money to Work, Spectrum/Prentice-Hall, 1984.)

ARTICLE 8

FORMATS FOR BIBLIOGRAPHIC REFERENCES

8.1 Names of Chapters or Journal Articles.

When referring to a chapter in a book or an article in a journal, enclose the name of the chapter or the article with quotation marks and use initial capital letters.

8.2 Names of Books and Journals.

When referring to a book or journal, italicize (or underline) the name of the book or journal and use initial capital letters.

8.3 Overall Format for Journal Articles.

Cite a journal article as follows:

- (a) Author's last name (bolded), followed by a comma,
- (b) Author's first name or initials [if there are two or more authors, list the first author in the manner described and the remaining authors with first name followed by bolded last name (e.g., John **Doe**)], followed by a comma,
- © Article title in quotation marks, followed by a comma,
- (d) Journal volume number (if applicable),
- (e) Journal name in italics (or underlined) [use accepted abbreviations for journal names (without periods)],
- (f) Journal issue number (if applicable),
- (g) Journal page number(s),
- (h) Section(s) or page(s) in the volume where the issue under consideration is discussed (if appropriate or applicable), preceded and followed by a comma, and
- (l) Journal year in parentheses.

Example:

Langbein, John H., and Lawrence W. **Waggoner**, "Redesigning the Spouse's Share", 22 Real Prop Prob and Trust LJ 303, 310 (1987)

8.4 Overall Format for Books.

Cite a book as follows:

- (a) Author's last name (bolded), followed by a comma,

- (b) Author's first name or initials, followed by a comma,
- © Book name in italics (or underlined), followed by a comma,
- (d) Publisher's name, followed by a comma, and
- (e) Publication date.

Example:

Meltzer, Y., Putting Money to Work, Spectrum/Prentice-Hall, 1984.

ARTICLE 9

FORMAT FOR COPYRIGHT INFORMATION

9.1 If an article, outline, or other material for publication by ACTEC is copyrighted, the copyright notice is placed either under the author's byline or in the footnote section of the first page of the article. The copyright notice should have either (i) the copyright symbol "©" or (ii) the word "Copyright", followed by the year and the author's first and last names. Addition of the words "All rights reserved" is optional.

Examples:

© 1986 Stephen L. Seftenberg, William W. Weinsheimer, and Henry S. Ziegler

or:

Copyright 1989

Henry S. Ziegler

All rights reserved

ARTICLE 10
USE OF SYMBOLS

10.1 **In General.**

Do not use any symbols except © (for copyright), TM (for trademark), and R (for registered trademark) in the text.

10.2 **Section Symbol.**

Do not use the symbol § when referring to a Code section in text. The symbol § is used only in citations.

10.3 **Paragraph Symbol.**

When citing a paragraph, do not use the symbol ¶. Instead, use the word "paragraph" or, if more than one paragraph letter or number are cited, the word "paragraphs", followed by the paragraph letter(s) or number(s). Do not capitalize the word "paragraph" unless it begins a sentence.