

ACTEC Law Journal Brief Guide to Citation Form

(Based on THE BLUEBOOK: A UNIFORM SYSTEM OF CITATION (Columbia Law Review Ass'n et al. eds., 21st ed. 2020))

Updated August 9, 2021

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.

³ *Ward v. Comm'r*, 87 T.C. 78 (1986).

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.)

¹ *Knight v. Comm'r*, 128 S. Ct. 782, 787 (2008); *see Quill v. North Dakota*, 504 U.S. 457 (1992).

2. Federal Court of Appeals

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

3. Federal District Court (if no F. Supp. citation, use U.S.T.C. and A.F.T.R. cites)

¹ *Obermer v. United States*, 238 F. Supp. 29 (D. Haw. 1964); *Simien v. Internal Revenue Serv.*, 2007-1 U.S.T.C. ¶ 50,352, 99 A.F.T.R.2d 2007-1017 (W.D. La. 2007).

4. Federal Court of Claims

¹ *Cinergy Corp. v. United States*, 55 Fed. Cl. 489, 503 (2003).

5. Tax Court

¹ *Ward v. Comm'r*, 87 T.C. 78 (1986).

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):

² *Estate of Eisenberg v. Comm'r*, T.C. Memo. 1997-483.

³ *Estate of Eisenberg v. Comm'r*, T.C. Memo. 1997-483, 74 T.C.M. (CCH) 1046 (1997).

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.

¹ *Sheffel v. Krueger*, 782 A.2d 410 (N.H. 2001).

D. Lexis or Westlaw Citation

¹ *Merrill Lynch Trust Co., FSB v. Campbell*, C.A. No. 1803-VCN, 2009 WL 2913893, at *3 (Del. Ch. Sept. 2, 2009) (unpublished opinion).

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.

<i>aff'd,</i>	<i>acq.</i>	<i>cert.</i> <i>granted,</i>	<i>rev'd on</i> <i>other</i> <i>grounds,</i>
<i>aff'd on</i> <i>other</i> <i>grounds,</i>	<i>acq. in</i> <i>result</i>	<i>nonacq.</i>	<i>rev'd</i> <i>per</i> <i>curiam,</i>
<i>aff'g</i>	<i>cert.</i> <i>denied,</i>	<i>rev'd,</i>	<i>rev'g</i>

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).

² *William J. O'Neill Jr. Irrevocable Trust v. Comm'r*, 994 F.2d 302 (6th Cir. 1993), *nonacq.* 1994-2 C.B. 1.

³ *Scott v. United States*, 186 F. Supp. 2d 664 (E.D. Va. 2002), *aff'd*, 328 F.3d 132 (4th Cir. 2003).

⁴ *Hope v. Comm'r*, 55 T.C. 1020, 1030 (1971), *aff'd*, 471 F.2d 738 (3d Cir. 1973), *cert. denied*, 414 U.S. 824 (1973).

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.

¹ 530 P.2d 1350 (Wash. Ct. App. 1975).

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)].

⁴ UNIF. PROB. CODE § 2-706 (amended 2010), 8 pt. 1 U.L.A. 291 (2013).

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

¹ Permanent Estate Tax Relief Act of 2006, H.R. 5638, 109th Cong. § 3 (2006).

² Tax Equity and Fiscal Responsibility Act of 1982, Pub. L. No. 97-248, § 3(c), 96 Stat. 324; Economic Recovery Tax Act of 1981, Pub. L. No. 97-34, 95 Stat. 172.

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.

¹ ALEXANDER A. BOVE, JR., *THE COMPLETE BOOK OF WILLS ESTATES & TRUSTS* 28 (2005).

² 4 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.

¹ John H. Martin, *The Joint Trust: Estate Planning in a New Environment*, 39 REAL PROP. PROB. & TR. J. 275, 280 n.5 (2004).

² See Michael D. Mulligan, *Power to Substitute in Grantor Does Not Cause Inclusion, with a Significant Caveat*, 109 J. TAX'N 32, 33, 35 (2008).

³ Stephen R. Akers, *Selection of Trustees: A Detailed Review of Gift, Estate, and Income Tax Effects and Non-Tax Effects*, 38 U. MIAMI HECKERLING INST. ON EST. PLAN. ch. 3, ¶¶ 312.6–7 (2004).

⁴ See Robert B. Keatinge et al., *The Limited Liability Company: A Study of the Emerging Entity*, 47 BUS. LAW. 375 (1992).

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.

¹ Robert J. Samuelson, *The Parent Trap*, NEWSWEEK, Aug. 16, 2010, at 22.

² Natalie B. Choate, *IRS Rejects UPLA 10 Percent Rule*, 145 TR. & EST., July 2006, at 18, 20.

³ Turney P. Berry et al., *Disclose. Disclose! Disclose? Longmeyer Distorts the Trustee's Duty to Inform Trust Beneficiaries*, 24 PROB. & PROP., July/Aug. 2010, at 12.

3. Citation of newspaper article

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

¹ Kara Scannell, *Oil Industry Gets Disclosure Jolt*, WALL ST. J., Aug. 11, 2010, at B1.

² David Brooks, *The Lawyers Who Did Not Break*, N.Y. TIMES (Feb. 21, 2019), <https://www.nytimes.com/2019/02/21/opinion/trump-investigation-robert-khuzami.html> [<https://perma.cc/P86N-34CU>].

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'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*:

Detailed Analysis, 541 TAX MGMT. PORT. (BNA) A-50 (1994).

² See Heather M. Rothman, *Economic Substance Codification, Clarification Popular Offset CRS Says*, DAILY TAX REP. (BNA), Mar. 26, 2008, at G-1.

³ Gideon Rothschild, *The Issue of "Issue,"* 42 U. MIAMI HECKERLING INST. ON EST. PLAN. ch. 17 (2008).

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.").

² William N. Antonis, Note, *Spendthrift Trusts: Attachability of a Beneficiary's Interest in Satisfaction of a Tort Claim*, 28 NOTRE DAME L. REV. 509 (1952).

D. No Author

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

¹ Note, *The Death of a Lawyer*, 56 COLUM. L. REV. 606 (1956).

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.

¹ FIN. ACTION TASK FORCE, FATF 40 RECOMMENDATIONS 8 (Oct. 2003), <http://www.fatf-gafi.org/media/fatf/documents/FATF%20Standards%20-%2040%20Recommendations%20rc.pdf>.

² Chuck Collins & Helen Flannery, *The Case for an Emergency Charity Stimulus: An IPS Inequality Briefing Paper*, INST. FOR POL'Y STUD. 5-6 (May 11, 2020), <https://inequality.org/wp-content/uploads/2020/05/Brief-CharityStimulus-Revision-May12-FINAL.pdf>.

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.

¹ Stephen Baker & Charlie Sorensen, *Insight: Beneficial Registries Aren't the Best Solution to Win the Asset-Seizing Race*, BLOOMBERG TAX (Aug. 15, 2019, 3:00 AM), <https://news.bloombergtax.com/transfer-pricing/insight-beneficial-registries-arent-the-best-solution-to-win-the-asset-seizing-race> [https://perma.cc/2PAS-W7PM].

² *Intent*, MERRIAM-WEBSTER DICTIONARY ONLINE, <https://www.merriam-webster.com/dictionary/intent> [https://perma.cc/2W5S-LNJH].

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.

¹ Reed W. Easton, *How to Fully Fund a Credit-Shelter Trust Without Transferring Assets or Using Retirement Plans*, 105 J. TAX’N 349 (2006).

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.

¹ Reed W. Easton, *How to Fully Fund a Credit-Shelter Trust Without Transferring Assets or Using Retirement Plans*, 105 J. TAX’N 349 (2006).

² Len Casen, *IRS Ruling Approves “Poorer Spouse Funding Technique,”* 31 EST. PLAN. 234 (2004) [hereinafter Casen, *IRS Ruling*]; Len Casen, *Maximizing Funding of Credit Shelter Trust with Non-IRA Assets*, 29 EST. PLAN. 282 (2002) [hereinafter Casen, *Maximizing Funding*].

³ HERBERT B. MAYO, *INVESTMENTS: AN INTRODUCTION* 154–55 (7th ed. 2003).

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.

⁴ John H. Martin, *The Joint Trust: Estate Planning in a New Environment*, 39 REAL PROP. PROB. & TR. J. 275, 280 n.5 (2004).

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.

¹ Treas. Reg. § 20.2036-11(b)(1)(i); Temp. Treas. Reg. § 1.338-4; Prop. Treas. Reg. § 20.2036-2.

B. Revenue Rulings and Revenue Procedures

Cite to C.B. if available; if not, cite to I.R.B.

¹ Rev. Rul. 76-23, 1976-1 C.B. 264; Rev. Proc. 2009-20, 2009-1 I.R.B. 749.

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

¹ I.R.S. Notice 2007-73, 2007-36 I.R.B. 545.

E. General Counsel Memoranda and Field Service Advice

¹ I.R.S. Gen. Couns. Mem. 39,034 (Sept. 21, 1983).

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).

² William J. O'Neill Jr. Irrevocable Tr. v. Comm'r, 994 F.2d 302 (6th Cir. 1993), *nonacq.* 1994-2 C.B. 1; Estate of Eisenberg v. Comm'r, T.C. Memo. 1997-483.

³ Scott v. United States, 186 F. Supp. 2d 664 (E.D. Va. 2002), *aff'd*, 328 F.3d 132 (4th Cir. 2003).

⁴ Hope v. Comm'r, 55 T.C. 1020, 1030 (1971), *aff'd*, 471 F.2d 738 (3d Cir. 1973), *cert. denied*, 414 U.S. 824 (1973).

⁵ See *supra* text accompanying notes 1–4.

⁶ See *supra* text accompanying notes 1–4. *note that this fn does not take *Id.* because it is an internal cross reference twice in a row*

⁷ See cases cited *supra* note 2.

⁸ See *infra* notes 97–98 and accompanying text.

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.

¹ 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.

¹ (“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.

i., ii., iii., etc.

(The formatting and typeface of the headings will be controlled automatically by special coding that will be consistent for all *ACTEC Law Journal* articles. The typeface used in the manuscript submitted by the author does not matter as long as the organization of the subheadings described above is used.)

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.