

THE TAX ADVISER

AUTHORS' AIDS

SUGGESTED SUBJECTS AND GUIDE TO PREPARING A MANUSCRIPT

The Tax Adviser encourages you to submit articles or to call or e-mail to reserve a topic.

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THE TAX ADVISER

THE TAX ADVISER covers a wide range of tax information. As an editorial objective, *The Tax Adviser* deals primarily with the technical aspects of federal (and some state) taxation, providing practical, administrative, and technical commentary through articles and regular departments. Thus, the material has a broad range of appeal, satisfying the needs of anyone who must keep informed on federal tax matters. Qualified articles will be accepted from CPAs, lawyers, tax executives, and professors.

We request that you submit your article exclusively to *The Tax Adviser*—articles are not considered on any other basis. Please note that our acceptance of a manuscript for Editorial Advisory Board review is not approval to publish the article. It is our practice to send the article to at least two of our Editorial Advisers for their opinion on publishing the article, technical advice, and constructive comments. The reviewers are expected to submit their decision within about four weeks. Articles accepted for publication are subject to editorial revision. Regrettably, our budget does not provide for compensating authors of articles. However, as a token of our appreciation, an author will receive five copies of the issue containing his or her article. Also, 50 complimentary reprints of the article itself will be made available on request.

If you would like to have an article peer reviewed by an academic peer, please let us know.

SUBJECTS FOR FEATURE ARTICLES

General Suggestions: This section is devoted to providing guidelines for the selection of specific subjects for articles. By outlining several broad categories of articles, it may stimulate you or your colleagues to select a topic of interest. Certain articles are cited from *The Tax Adviser* to exemplify each approach.

1. Significant recent developments in a given area.

This type of article separates fact from opinion. The ruling or court decision is discussed; the author's comments (e.g., analysis, tax planning hints) then follow.

See Walker and Haberman, "Current Developments in Employee Benefits and Pensions" (November 2007).

2. In-depth treatment of a narrow point.

No subject is too narrow to be a subject for a tax article—assuming that it requires (without padding) about 15 manuscript pages.

See Zwick and Montgomery, "Tax Consequences to Investors of Broker Fraud and Theft" (January 2006).

3. Estate planning articles.

Because tax practitioners are, in general, not very sophisticated in estate planning, there is greater latitude for selection of subjects in this area. The subject matter—but not the treatment—can be less sophisticated.

See Jones, "The Effect of Residency in International Estate Planning" (September 2006); Brown, "Third-Party Trusts Integrate Estate and Asset-Protection Planning" (August 2005); Spoor, "Final Regs. Define 'Income' under Sec. 643" (May 2005).

4. Analysis of current development(s).

This would include analysis and planning ideas under new legislation.

See Ransome and Satchit, "Significant Recent Developments in Estate Planning" (September 2008).

5. Community property articles.

Despite the fact that affluent taxpayers are migrating to and from community property states in increasing numbers and the population of such states has been growing disproportionately, the national tax periodicals seem to provide insufficient coverage of community property issues. Therefore, this tax area should provide a fertile source of specific subjects for articles that will interest a number of common law (as well as community property) state practitioners.

See Karnes, Salmon and Karnes, "Treatment of Community Income for Spouses Living Apart," Part I (March 2006), Part II (April 2006).

6. Several articles covering an aspect of a broad area.

This approach has been taken with respect to consolidated returns and ERISA and could be applied to other areas, such as subpart F.

See Briskin, "Like-Kind Exchanges—Common Problems and Solutions" (April 2005); Orbach and Dilley, "Sale of a Residence and Like-Kind Exchanges," Part I (November 2005), Part II (December 2005); Mason, "Calculating Depreciation on a Like-Kind Exchange or an Involuntary Conversion" (January 2006).

7. Trade or business profiles.

Articles dealing with a particular type of business, such as a bank or insurance company or a particular size of business.

See Altieri, "Closely Held Employers and Sec. 409A" (March 2007).

8. Tax policy.

This type of article should deal with matters of policy on essentially a technical, rather than purely political, basis.

See Nellen, "The AICPA's 10 Guiding Principles" (February 2002).

9. Subjects requiring current coverage.

Subjects that have been covered extensively in the not-too-recent past may still be worthy of coverage because of tax, accounting, economic, or other reasons.

See Cockrum and Cabán-García, "Planning Opportunities with the Sec. 121 Partial Exclusion" (August 2008).

10. Proposed, temporary, or final regulations.

Articles on proposed, temporary, or final regulations are always welcome, if the topic is of broad enough interest. Planning ideas under the rules should be included.

See Tillinger, "An Analysis of the New Preparer Penalty Proposed Regulations" (September 2008).

11. Problems, pitfalls, and planning opportunities.

This type of article deals with the problems, etc., concerning a given tax subject, the general rules of which the reader is already familiar (or can become familiar) with. That is, technical explanations would be limited to that relevant to the problem, etc., at issue.

See Vermeer, Korb, and Sigler, "How Reduced Rates for Capital Gains and Qualified Dividends Affect the FTC" (July 2006); Sunderman, "Schedule M-3: Closing the Corporate Book-Tax Gap" (July 2005).

12. Checklists.

See Barooshian and Fava, "Tools for Tax Planning for Foreign Nationals" (June 2008).

13. New laws.

Of course, new laws provide a fertile source of articles. *The Tax Adviser's* experience with recent legislation shows that quality, rather than time, is of the essence to the publication of articles on new laws. Because the tax services can publish surveys of new laws more quickly, no real purpose is served by stressing time in publishing articles in *The Tax Adviser*.

See Jones, "The Economic Stimulus Act of 2008" (July 2008).

Specific Topics: General subjects for articles suggested by *The Tax Adviser's* Editorial Advisers and staff.

Please note: At any given time, some topics are more “current” than others; *The Tax Adviser* may have covered a topic recently or exhaustively; keep this in mind in selecting a subject to write about.

- AMT issues (individual or corporate)
- Accounting periods and methods
- Asset protection
- Bonds and exempt obligations
- Buy-sell agreements (from a CPA's perspective)
- Capital gains and losses
- Cash and currency reporting requirements
- Citizens living abroad
- Commuting expenses, deducting
- Compensation techniques, planning
- Competent authority practice
- Compliance and penalties
- Confidentiality
- Consolidated return planning
- Corporate mergers & acquisitions
- Criminal tax penalties
- Current developments in depreciation
- Debt restructuring
- Deductions and credits
- Discharge of indebtedness income (Sec. 108(a)(1)(D))
- Earnings and profits problems
- Employee benefits
- Employee stock options
- Employee versus independent contractor issues
- Employing U.S. nationals abroad, compensation and tax issues
- Environmental cleanup costs
- Estate planning strategies (from a CPA's perspective)
- Ethics in tax practice
- Exempt organizations
- Family tax issues (divorce, community property, income-shifting, kiddie tax, etc.)
- Filing status
- Foreign corporations & nonresident aliens doing business in the U.S.
- Foreign income and taxpayers
- Fringe benefits and passthrough entities
- Generation-skipping tax planning
- Hedging—rules and strategies
- Home office deductions
- Intangibles—depreciation, valuation
- Imputed interest
- Inventory
- Life insurance in estate planning
- Life insurance issues
- LLCs and LLPs
- Lobbying expenses
- Offers in compromise
- OID issues
- PHC issues
- Partnership issues (including anti-abuse rule)
- Passive loss planning
- Payroll taxes: acquisitions & mergers
- Pensions
- Post-mortem checklist
- Real estate ownership
- Related-party transactions—accruals and sales
- S corporations
- SEPs
- Stock redemption agreements
- Tax aspects of bankruptcy
- Tax effect on the individual stockholder caught in a takeover, buyout, etc.
- Tax planning involving spreadsheet analysis
- Tax practice management
- Tax treaties—e.g., “permanent establishment” rules
- Taxation of financial institutions
- Taxation of life insurance companies
- Tax technology (software, hardware, the internet, intranets)
- Trust use (from a CPA perspective)
- Valuation of inventory
- Year-end tax planning

PREPARING THE MANUSCRIPT

It would greatly facilitate the processing of your article if you would observe the guidelines listed below for preparing your manuscript.

- Title and author:* On a top sheet, give the title of the article, your name, your title, pertinent degrees and professional credentials, and contact information (phone/fax/e-mail).
- Typing:* All articles should be word-processed on one side of 8 1/2" x 11" white paper, double-spaced, with a left-hand margin of about one inch. Keep the formatting as simple as possible; do not use fancy typefaces or extra tabs.
- Endnotes:* Keep endnotes to a minimum; cite Code sections and regulations in the text itself. Type all endnotes double-spaced and appropriately numbered at the *end* of the manuscript. Please do not embed endnotes. See also *Citations*, below.
- Length of manuscript:* An article should run about 15 pages (approximately five pages in the magazine). A shorter article may be published as a banner item or in a regular department of the magazine (e.g., "Tax Clinic").
- Citations:* Preferably, citations should be confined to footnotes. In any event, give only the "handle" (case name, etc.) in the text. (For example, if the *Norwalk* decision is frequently referred to in the article, state: "In *Norwalk*,¹ the Tax Court..."). In citations, exclude "Commissioner," "U.S." or the district director's name; they are unnecessary.
- Word-processing format:* Articles should be submitted in Microsoft Word, if possible.

SUGGESTIONS FOR THE PREPARATION OF TAX ARTICLES _____

The Tax Adviser strives to provide the highest quality periodical by publishing material that makes an important contribution to tax literature. In general, subjects should be treated in depth, rather than by a survey or summary approach. Undoubtedly, some of the suggestions below will be inappropriate for some subjects. Follow them only if you deem them appropriate and helpful.

Avoid the “cut and paste” approach to the preparation of articles; such material adds little to the tax literature.

Explanation of prior law or regulations should be included only to the extent it facilitates understanding of *new* legislation or regulations. In addition, the history or background of a concept, as exemplified through court decisions, should generally be *extremely limited*. In general, analysis should be presented in terms of the substantive issues; cases, rulings, etc., should be cited only as footnotes to support the analysis.

The article should be analytical and interpretive, not merely a rearrangement or rewording of the statute, regulations, committee reports, etc. Thus, statutory or regulatory arrangement or language should not be slavishly followed or quoted.

To the extent that the subject involves (relatively) novel concepts (e.g., “federally authorized tax practitioner”), the article should be prepared on the premise that the readers are students rather than experts. Accordingly, new terms that will be used frequently should be fully explained at the outset.

Inclusion of examples, worksheets, checklists, flowcharts, summaries, etc., is highly desirable when such material clarifies or simplifies the concept discussed. These features make the article more visually attractive and much more useful and easy to understand.

Note and comment on unintended benefits or hardships, ambiguities and practical problems of compliance and administration.

Use examples as imaginatively as possible. If warranted, modify examples in regulations or committee reports. If examples in regulations or committee reports seem inconsistent with the Code, criticize them. Consider giving examples of what the statute or regulation (1) clearly includes, (2) clearly excludes, or (3) ambiguously includes or excludes. A brief example may be worth a thousand words of explanation.

Tax planning opportunities, explained in the form of “tips,” “pointers,” “hints,” or through the use of comprehensive examples, should be included whenever possible.

GENERAL WRITING HINTS

These writing hints are based on several articles, notably one by Jerome K. Pescow, CPA. We hope you find them helpful. However, do not feel obliged to follow those you feel are incompatible with your personality, writing style and habits, and the article you are writing.

- Outline first:* A good working outline will ensure a well-organized article, if nothing else.
- Opening "blues":* If you have difficulty writing a satisfactory opening at the beginning, do it last.
- Polish later:* First get your thoughts on paper; then fine-tune the wording.
- Simple to complex:* Starting with the complex will leave readers mystified, a feeling that they may never shake. A well-structured article explains the basic concepts first, then moves on to complexities, exceptions, examples, etc.
- Use subheadings:* Many subheadings will naturally flow from the outline. If thoughts are kept within the boundaries of a subheading, your article will be easier to read and more logically organized.
- Use examples, exhibits, etc.:* Use examples and/or exhibits whenever possible; they will make the narrative clearer.
- Write for your audience:* Write on the premise that the readers of *The Tax Adviser* are familiar with most tax terms. However, define or explain any term whose exact meaning is essential to a better understanding of your article. Further, if an article is devoted to a narrow aspect of a tax subject, include a general discussion of the subject as background. Such background may be included near the beginning of the article, or as a footnote, if brief.
- Write as you speak:* Avoid stilted or pompous words and phrases that you would not use in everyday speech. Consider dictating your first draft.

General Writing Hints continued

Exclude digressions from the text:

True, digressions can be noteworthy; if so, use them as footnotes. When included in the text, digressions can be disconcerting at best and confusing at worst.

Listing technique:

If a series of topics or subjects is referred to consecutively, list the topics vertically rather than horizontally.

Watch quotes:

Ask yourself: Is that quotation necessary? Is all of it relevant? An article loaded with quotations may look more like a "scissors and paste job" than original writing. Avoid quotations unless the quoted material is uniquely insightful.

Write a conclusion:

Pull it all together for the reader. What do you want the reader to remember/do most?