

## *Public Finance Review* Guide for AuthorsManuscript Submission

1. Submitted manuscripts should typically be 20-30 double-spaced typewritten pages, and should in no event exceed 40 pages, with appendices, endnotes, references, author biographies, tables, and figures on separate pages. Manuscripts must be in English. There is no submission fee.
2. Submission of a manuscript will be taken to imply that the submission has only original and unpublished work that is not submitted for publication elsewhere. Submission of a manuscript implies commitment to publish in the journal. Manuscripts should not have been published elsewhere in substantially similar form or with substantially similar content. Authors in doubt about what constitutes prior publication should consult the Editor.
3. All submissions should be made electronically at <http://mc.manuscriptcentral.com/pfr>, where authors will be required to set up an online account in the SAGETRACK system powered by ScholarOne. For manuscripts, Word is preferred, but RTF, and TXT can also be used. For figures, TIFF, GIF, PPT can be used. PDF is not an acceptable format.

For general questions about *PFR* or the submission process, please contact Janet L. Johnson, Ph.D., Managing Editor, at [public.finance.review@gmail.com](mailto:public.finance.review@gmail.com)

### Accepted Manuscript Preparation

1. It is the policy of Sage Publications to own the copyright of all contributions it publishes. To comply with U.S. Copyright Law, authors are required to sign a copyright transfer form before publication. This form returns to authors and their employers full rights to reuse their material for their own purposes. Authors must submit a signed copy of this form with their accepted manuscript.
2. Final versions of accepted manuscripts should be double-spaced on 8.5 inch by 11 inch (22 cm by 29 cm) white paper with 1 inch (2.5 cm) margins on all sides. Authors should send an electronic version via one of the methods listed below. For manuscripts, Word is preferred, but WordPerfect, RTF, and TXT can also be used. For figures, TIFF, GIF, PPT can be used. PDF is not an acceptable format.
3. Sections of the paper should appear in the following order: title page, abstract (including keywords and JEL classification numbers), text, appendices, endnotes (including acknowledgements), references, author biographies, tables, and figures.

4. Title Page. The title page should include the article title, author name (s) and permanent affiliation (s), and the name, current address, email address, and telephone number of the person to whom page proofs and reprints should be sent.
5. Abstract. The abstract should appear on a separate page, immediately following the title page. The abstract should not exceed 150 words. Immediately below the abstract on the same page should appear a list of 4-5 keywords, followed by a list of 2-3 JEL classification numbers.
6. Text. The text of the article should begin on a new page. Each section title should be in bold, capitalized letters, and should be centered. Each section title (including appendices) should be designated by Arabic numerals (1, 2, and so on). Subsequent subsection headings should be numbered 1.1, 1.2, and so on, and should appear flush with the left margin. Figures and tables should be numbered consecutively throughout the text (1, 2, and so on). Displayed equations should be numbered consecutively throughout the text (1, 2, and so on); equation numbers should appear flush with the right margin and in parentheses. Type mathematical expressions exactly as they should appear in print, using the appropriate typeface style: variables should be in italic type, and matrices and vectors should be in boldface type.
7. Appendices. Appendices should be titled and should immediately follow the text. Appendices should be numbered in Arabic numerals (1, 2, and so on).
8. Endnotes. Acknowledgements and related information (including financial support) should appear in an endnote designated by an asterisk after the last author's name on the title page. Subsequent endnotes should be numbered consecutively (1, 2, and so on) and should be designated by superscripts in the text. All endnotes should be double-spaced and should appear beginning on a separate page immediately following the appendices.
9. References. When referring in the text to outside references, include only the last name (s) of the author (s), followed by the date of the publication in parentheses. References in the text should also be listed in chronological order (e.g., Brown 1990a, 1990b; Jones and Taylor 1995; Williams 2000). Full references should use full names (not initials), should be listed in chronological order, should be typed double-spaced, and should appear beginning on a separate page immediately following the endnotes, according to the following examples.

For periodicals:

- Burman, Leonard E., and William Randolph. 1994. Measuring permanent responses to capital gains tax changes in panel data. *The American Economic Review* 84 (4): 794-809.

For book chapters:

- Auerbach, Alan J., Jadadeesh Gokhale, and Laurence J. Kotlikoff. 1991. Generational accounting: A meaningful alternative to deficit accounting. In *Tax Policy and the Economy* (Volume 5), David Bradford, ed., 55-110. Cambridge, MA: MIT Press.

For books or monographs:

- Cornes, Richard, and Todd Sandler. 1986. *The Theory of Externalities, Public Goods and Club Goods*. Cambridge, England: Cambridge University Press.
- Slemrod, Joel, ed. 2000. *Does Atlas Shrug? The Economic Consequences of Taxing the Rich*. Cambridge, MA: Harvard University Press for the Russell Sage Foundation.

For working papers or unpublished manuscripts:

- Poterba, James M., and Andrew A. Samwick. 2001. Taxation and household portfolio composition: Evidence from the 1980s and 1990s. National Bureau of Economic Research Working Paper, Cambridge, MA

10. Author biographies. A brief biography of each author should be included. For example: "Janet Brown is a professor in the Department of Economics at State University. She received her doctorate in economics from City University. Much of her research has examined the responses of individuals to changes in marginal tax rates. She has also worked on fiscal reform projects in developing countries."

11. Tables. Tables should be titled and should be typed, each on a separate sheet, immediately following the author biographies. Notes to tables should be designated by superscripted letters (a, b, and so on) within each table and typed double-spaced on the same page as the table. Use descriptive names for variables rather than computer acronyms, and explain all abbreviations.

12. Figures. Figures should be titled and should each be on a separate page, immediately following the tables. Figures for accepted manuscripts should

be submitted in electronic form. Figure legends should be typed double-spaced.

## Additional Style Guide for Authors

### 1. Capitalization.

1. In titles and headings, capitalize first and last word (unless second part of hyphenated word), all nouns, pronouns, adjectives, verbs, adverbs, and subordinating conjunctions (if, because, as, that, etc.); do not capitalize articles (a, an, the), coordinating conjunctions (and, but, or, for, nor), prepositions, or the to in infinitives, unless they are the first or last word.
2. In general, do not capitalize nouns followed by numerals or letters that denote a specific place in a numbered series, and use numerals in these constructions (e.g., day 2 of trial 5, trial 5 or experiment 99).
3. The first letter following a colon should be lowercase.
4. Do not capitalize black and white when referring to race.

### 2. Citations.

1. Do not use a comma to separate author and date (Smith 1999).
2. Use the word and when cited in parentheses (Jones and Guerra 1999).
3. Write out only the first three authors every time; if there are more than three, use the first author's name, followed by "et al."
4. When citing a page number as well as an author and date, do not use a "p." before the page number (Smith 1999, 20); if both a volume and page number are cited, use a colon between the two (Smith 1999, 7:20).
5. For a republished work, the article should be cited in text as (Smith [1999] 2002).
6. For a work with no author, use the complete title or an abbreviation of the title in place of the author, capitalizing only the first letter of the title and not using quotation marks (Current in the news 1980).

### 3. Miscellaneous.

1. Spell out the word percent (25 percent).
2. In the text, use numbers in parentheses for lists: (1), (2), and (3).
3. The use of while and since is acceptable.
4. Write dates in the month-day-year sequence (January 1, 1999).
5. Use lowercase for ante and post meridiem (a.m., p.m.).

4. Numbers.

1. Spell out numbers one through ninety-nine; also spell out centuries, using lowercase letters (twentieth century).
2. Always hyphenate common fractions (two-thirds).
3. For ordinal numbers, use 2nd, 3rd, and so on.
4. Spell out numbers for time (three months, two weeks) and age (seven-year-old, age forty years).