

***EA Journal* Editorial Guidelines**

Overview

The National Association of Enrolled Agents is the publisher of the *EA Journal*.

All submitted articles are subject to initial appraisal by the Editorial Board, and, if found suitable for further consideration, to double-blind peer review by independent, anonymous expert referee(s). The *EA Journal* editor-in-chief has the final decision on whether an article is accepted for publication.

Submission Procedure

The author should submit the four files referenced below to Janelle Julien, managing editor, jjulien@naea.org. In the e-mail, be sure to include your name, the title of the article, the type of article (feature, court case, or commentary) and the sub-type, if applicable (tax law, tax planning, or tax controversy, for example, for a feature article), and the audience (essential, mid-level, pro).

An article submission consists of four separate files:

1. *Article*. Articles should be double-spaced in Microsoft Word format. Charts and graphics that help explain the content, along with high-resolution color digital photographs and captions, are encouraged if they illustrate points in the article. Endnotes should be numbered consecutively in the text and listed separately at the end of the article. Do not include your name or other identifying information in the article.
2. *CE Questions*. Authors must provide 10 multiple-choice questions (four options each) with the correct answer for each question highlighted in yellow. This is submitted as a separate Microsoft Word file. List the main article's title at the top of the document.
3. *Author Information*. Authors must include a three to four sentence biography with the author's name, author's title, complete postal address, and email address. If there are multiple authors, please provide the ordering of each author. This is submitted as a separate Microsoft Word file.
4. *Photo*. High-resolution digital color photograph (at least 300 dpi) of the author.

If you have a financial or other interest in submitting the article for publication, then the potential conflict of interest should be disclosed in the e-mail. Please note a conflict of interest is not automatically disqualifying for publication.

Article Types

EA Journal accepts the following types of articles:

- Featured Article
- Court Case Article
- Practice Management Article
- Commentary Article

Every article published in *EA Journal* must meet three criteria:

1. Addresses the tax law, its practical application to the reader, and any ethical considerations the reader must consider related to the topic.
2. Written in a clear and concise style using the third-person point of view and subheadings to break the information into manageable pieces.
3. Includes correct citations to all propositions of law in the article.

Featured Article

A featured article is the primary type of article found in *EA Journal*. These articles provide the opportunity for readers to earn IRS continuing education credits.

In general, *EA Journal* has three types of featured articles: tax law, tax planning, and tax controversy:

1. A tax law article provides an in-depth review of an important area of the tax law with a goal of providing readers at least one or two pieces of knowledge they did not know prior to reading the article.
2. A tax planning article provides an in-depth review of a tax planning strategy that can be applied to a taxpayer's situation to legally reduce federal tax liabilities. The article should discuss the mechanics of the tax strategy, the positive and negative tax and non-tax consequences, and the best candidates for the strategy.

3. A tax controversy article provides an in-depth review of a topic related to representing a taxpayer before the Internal Revenue service with the goal of providing information that the reader uses to get a favorable outcome for the taxpayer.

A featured article should include these components in the following order:

1. Title
2. Introduction
3. Main Body
4. Conclusion
5. Endnotes

The introduction should be an interesting “teaser” to draw the reader into wanting to read the article. The main body of the article should be broken into sections using subheadings that briefly describe the content of that section. The conclusion should provide a summary restating the two to three important concepts the reader should take away from the article.

Featured articles should be 1,800 to 2,200 words total, not including the endnotes.

Court Case Article

A court case article is featured in the “Court Corner” section of *EA Journal*. These articles provide the opportunity for readers to earn IRS continuing education credits.

A court case article describes the fact pattern and result of a recent United States Tax Court or Supreme Court case. It uses the holding of the case to clearly illustrate one to two key points relevant to the reader’s tax practice. While ideally the article is about a Tax Court Opinion case, which is a novel area of tax law, a Tax Court Memorandum or Summary case that is a clear illustration of important concepts to readers is also appropriate.

A court case article can also review an older, foundational case in the tax law important to overall tax practice. For example, the general definition of income is found in *Comm. v. Glenshaw Glass Co.*, 348 U.S. 426 (1955) and is important for tax practitioner knowledge.

A court case article should be written with these components in the following order:

1. Title
2. Introduction (with citation to the case)
3. Fact Pattern
4. Holding
5. Application (the most important component)
6. Conclusion
7. Endnotes

The introduction should be an interesting “teaser” to draw the reader into wanting to read the article. The main body of the article should be broken into sections using subheadings that briefly describe the content of that section. The conclusion should provide a summary restating the two to three important concepts the reader should take away from the article.

Court case articles should be 1,000 to 1,500 words total, not including the endnotes.

Practice Management

A practice management article provides readers practical information to improve the operations and profitability of their tax practice as well as to further their professional development and growth. These articles may or may not allow for readers to earn IRS continuing education credits. Articles substantially related to ethical issues or cybersecurity may qualify for IRS continuing education credits.

A practice management article should include these components in the following order:

1. Title
2. Introduction
3. Main Body
4. Conclusion
5. Endnotes

The introduction should be an interesting “teaser” to draw the reader into wanting to read the article. The main body of the article should be broken into sections using subheadings that briefly describe the content of that section. The conclusion should provide a summary restating the two to three important concepts the reader should take away from the article.

Practice management articles should be 1,800 to 2,200 words total, not including the endnotes.

Commentary Article

A commentary article expresses the reasoned opinion of the author, with citations to relevant authority or research, on either an uncertain area of law or federal tax policy matters.

Each article will have two authors advocating differing opinions on the same issue such that readers are educated on the issues involved and are able to have an informed opinion.

A commentary article should include these components in the following order:

1. Title
2. Introduction
3. Main Body
4. Conclusion
5. Endnotes

The introduction should be an interesting “teaser” to draw the reader into wanting to read the article. The main body of the article should be broken into sections using subheadings that briefly describe the content of that section. The conclusion should provide a summary restating the two to three important concepts the reader should take away from the article.

Commentary articles should be 1,800 to 2,200 words total, not including the endnotes. Each author should have approximately 50% of the article content.

Audience Learning Level

EA Journal seeks to ensure that each edition has articles appropriate for tax practitioners at all stages of their career. Please keep the following guidelines in mind based on the anticipated learning level for the article’s audience:

Essential articles generally provide knowledge for tax practitioners who recently entered the tax field. Topics include common issues on individual income tax returns,

introductory tax planning strategies for individuals, and tax controversy topics related to National Tax Practice Institute™ Level 1 and 2 topics.

Mid-level articles generally provide knowledge for experienced tax practitioners . Topics include complex issues on individual income tax returns, basic issues on business and international returns, common tax planning strategies for business and rental owners, and tax controversy topics related to National Tax Practice Institute™ Level 2 and 3 topics.

Pro articles generally provide knowledge for seasoned or highly specialized tax practitioners. Topics include complex issues on individual, business, and international tax returns, advanced tax planning strategies, and tax controversy topics related to National Tax Practice Institute™ Graduate level topics.

Each edition will have at least one “essential” article and one “pro” article, with a goal of the following overall content proportion:

- 25% essential
- 50% mid-level
- 25% pro

Formatting and Citations

All submissions should be done in Microsoft Word format with 12 point Times New Roman font, double spaced, with endnotes using the *EA Journal* citation style. Titles should be centered and bolded. Subheadings are left justified and bolded.

All propositions of law should contain a citation. Articles without proper citations will not be considered.

All citations should use the following style guide:

- IRC §168(a).
- Treas. Reg. §301.7701-2(a).
- IRC §168(a); Treas. Reg. §1.168(i)-1.
- Rev. Rul. 2020-13.
- Rev. Proc. 2020-25, Sec. 2.01(1).
- Notice 2020-23, Sec. IIIB.
- *Frost v. Comm.*, 154 T.C. No. 2 (2020).

- *Reflectxion Resources, Inc. v. Comm.*, T.C. Memo 2020-114.
- *Winslow v. Comm.*, T.C. Summary Opinion 2020-22.
- CCA 202020002.
- IRM §1.11.2.5.8.1 (05-08-2014).

Last Revision: September 3, 2020