Tax Notes Contributor Guidelines

These guidelines establish the professional, ethical, and editorial standards that govern outside contributions to Tax Notes publications. They are designed to help produce your best work while upholding the credibility, accuracy, and integrity that define our brand.

Tax Notes takes these guidelines seriously. As a contributor, you are responsible for the originality and accuracy of your work and for complying with these policies. Failure to follow them may result in rejection of your submission before publication, removal or retraction of the published article, and/or termination of contributor privileges.

Table of Contents

1. Coverage and Scope
2. Professional and Ethical Conduct
3. Accuracy
4. Authorship and Originality
5. The Use of AI Tools
6. Conflicts of Interest and Independence
7. Editorial Review and Process
8. Corrections, Updates, and Revisions
9. Republication
10. Content Standards
11. Blue J Partnership
12. Publication and Promotion

1. Coverage and Scope

Contributors to Tax Notes write on topics that align with our mission: to inform, analyze, and advance understanding of tax law and policy. Tax should be the primary focus of all articles, not a springboard for broader discussions unrelated to tax.

Submissions should demonstrate originality and rigor. Contributors should not submit news summaries, press releases, client alerts, or lightly revised versions of materials published elsewhere. Your work should add value and offer insight and analysis grounded in verifiable facts.

Article submissions are accepted on a rolling basis. Publication timing is determined by editorial scheduling, content needs, and subject matter.

Articles should be between 1,500 and 17,000 words. Submissions that exceed 17,000 words will not be considered in their current form and will be returned to the author for

revision. In some cases, longer articles may be resubmitted as multiple parts for consideration, if appropriate for the subject matter and structure.

2. Professional and Ethical Conduct

Tax Notes contributors are expected to uphold the highest professional and ethical standards, both on and off our platform.

- Present information accurately, fairly, and in good faith.
- Maintain professionalism when interacting with editors, readers, and sources.
- Avoid language that could be perceived as sensational or inconsistent with our professional tone.
- Do not represent yourself as a Tax Notes or Tax Analysts employee or staff writer. Identify yourself as an outside contributor.

All conduct associated with your Tax Notes work should reflect positively on the publication and its readership.

3. Accuracy

You are responsible for ensuring the accuracy of all information, data, and citations in your article.

- Verify facts using primary and authoritative sources.
- Do not rely solely on other news or commentary or on AI tools.
- Cite in accordance with a modified version of The Bluebook: A Uniform System of Citation.
- Our editors will review citation accuracy, but factual verification is your responsibility.
- If you discover a substantive error after submission or publication, you must promptly notify your editor.

4. Authorship and Originality

Tax Notes holds its authors accountable for the content they submit. Articles must be original in nature; plagiarism and copyright infringement will not be tolerated.

Other requirements include:

- Contributors may not use material generated by others, including AI tools, without proper attribution or disclosure;
- All authors must be fully disclosed at the time of submission;
- Authors must disclose any direct involvement with, or financial interests related to, the matter or parties discussed in the submission;
- Any previous submissions or similar versions of an article submitted for publication anywhere else must be disclosed upon submission to Tax Notes, even if the prior submission was rejected or did not result in publication of the article;
- Authors must ensure their article has undergone the necessary requisite review by your institution and/or firm and has been approved for publication; and
- Once published, articles may be reposted or reprinted under the terms of the author agreement or upon request.

5. The Use of Artificial Intelligence Tools

Tax Notes values your expertise and judgment as a human author. While AI tools can be useful, they must support — not replace — your independent analysis, insight, and authorship.

AI tools may be used responsibly, with appropriate human oversight and control, for limited support functions such as light editing, research assistance, citation support, transcription, translation, and data organization, provided that you:

- Disclose to your Tax Notes editors all use of AI tools in producing the article;
- Maintain full authorship and accountability for the work;
- Independently verify the accuracy of all AI outputs; and
- Do not upload confidential or unpublished materials to public AI tools.

AI tools may not be used to produce the original draft of an article, nor may they replace your independent critical thinking, analysis, or insight. Because AI systems largely draw from existing sources, AI-generated summaries of primary or secondary materials are not a substitute for your original analysis or conclusions.

All published content must reflect your own analytical voice and judgment.

Authors must be able to provide, upon request, a version of the draft showing the work as it stood before AI tools were applied.

We support our bilingual authors. The use of AI translation tools is permitted, but authors are responsible for reviewing and confirming the accuracy of any translated text.

The use of AI tools continues to evolve, and this policy may be updated accordingly.

6. Conflicts of Interest and Independence

You must disclose any professional, financial, or personal relationships that may present a conflict of interest.

- Do not write about your clients, employers, or affiliated entities without prior notification or disclosure to Tax Notes editors.
- Do not accept payment or consideration to write about specific individuals, organizations, or products.
- Do not use your contributor platform for self-promotion or for promoting your firm, business, or clients.
- If an unavoidable connection exists, disclose it transparently in the article and notify your editor in advance.

7. Editorial Review and Process

Tax Notes editors review every submission for quality, clarity, and alignment with our style and standards.

- Submit your article as a Microsoft Word document to taxnotes.com/submissions.
- Tables and figures should be submitted as editable elements within the document or as separate Excel files.
- Include a one- or two-sentence biography and a brief summary of your article.
- Our editorial review may include substantive edits for clarity, tone, and structure.
- Authors will have an opportunity to review proofs or galleys before publication.

Please respond to editorial inquiries promptly — within one business day if possible.

Please notify the Editor in Chief if you expect to be unavailable for longer than a business day while your article is being edited.

8. Corrections, Updates, and Revisions

If you become aware of a factual error, an alleged factual error, or any claim either of inaccuracy or defamation in your piece:

- Notify your editor immediately. If the claim has been made by a third party, give your editor any contact information you have for that third party.
- Substantive corrections will include a note explaining the change, date, and reason.
- Typographical or minor edits may be made without a formal correction notice.
- Any allegations of defamation or inaccuracy may be reviewed by Tax Notes' legal counsel to determine a proper response.
- If new legal or policy developments significantly affect your article before publication, inform your editor as soon as possible to discuss revisions.

9. Republication

All authors must sign a Tax Notes author agreement before publication. This agreement outlines copyright and publication rights for both parties.

Authors may retain limited rights to repost their articles after publication as specified in the agreement. For republication or reprint requests, please fill out this form online. For questions or other inquires, please contact reprint.permissions@taxanalysts.org.

10. Content Standards

Tax Notes maintains a high standard of professionalism and accuracy. The following types of content are prohibited:

- Material that contains unverified claims, confidential client data, or legal advice.
- Information from or attributed to anonymous sources.
- Content that includes hate speech, harassment, or discriminatory remarks.
- Material that could expose Tax Notes to potential legal liability.
- AI-generated or manipulated imagery.
- Any form of advertising, self-promotion, or sponsored content.

11. Blue J Partnership

Tax Notes has licensed its content for inclusion in Blue J's generative AI tax research tool. This partnership enhances your visibility as an author and ensures your insights contribute to the future of tax research.

Blue J references Tax Notes articles as authoritative sources but does not reproduce them in full. Only users with active Tax Notes subscriptions can access complete articles.

Blue J may paraphrase or cite portions of your work but must always preserve context and link back to the original Tax Notes source.

Blue J does not use Tax Notes articles to train or tune its AI models.

12. Publication and Promotion

Once your article is published, you will receive a PDF and shareable link.

You are encouraged to promote your article on professional and social platforms. Please tag **@TaxNotes** when sharing your work online.

For more information, please visit taxnotes.com/submissions.

For questions or other inquiries, please contact acquisitions.team@taxanalysts.org.