

The KLRI Journal of Law and Legislation

General Guideline for Contributors

Manuscript Submission

The KLRI Journal of Law and Legislation assumes that all authors listed in a manuscript have agreed with the following policy on submission of manuscripts.

- The manuscript should be the author's original work with all referenced work properly cited.
- Except for renegotiated secondary publication, manuscript submitted to the Journal must be previously unpublished and not be under consideration for publication elsewhere.
- The English translation of a manuscript previously published in the author's native language will be accepted for deliberation if the author has clearly declared said publication.
- Manuscripts should be written in English and typewritten.
- Manuscripts should be accompanied by a cover sheet that provides (1) the full title of the article, (2) the author's full name, (3) the author's contact information, including mailing address, telephone, email, and fax, and (4) the author's biographical note, including academic affiliation and the area of specialization. The author's name should appear in the following format: [First name fully spelled without initials] [Middle name, if applicable, in full or in initials] [Last name fully spelled without initials].
- Articles should be more than 9,000 words and less than 15,000 words excluding footnotes. Longer articles will be considered, provided they are appropriate to the focus of the Journal and the additional length is justifiable in the view of the editors and reviewers. Notes and book reviews may be shorter.
- Articles should be accompanied by an abstract (less than 300 words) that briefly describes the purpose, methods, and argument of the study, and by a list of keywords (up to 10 words) to be used as index terms. A full list of references should also be attached to the article.
- Submissions are accepted as an email attachment or if submitted in hard copy to be accompanied by an electronic copy.
 - Electronic submission should be sent to KJLL@KLRI.RE.KR.
 - Mailed submissions should be sent to:
KJLL Managing Editor
Korea Legislation Research Institute
15, Gukchaegyeonguwon-ro
Sejong-si 30147
Republic of Korea
 - We regret that we will not return manuscripts submitted in hard copy.
- If a submission is successful and the publication of an article is approved by the KJLL Editorial Board, an agreement on publication and copyright should be concluded by

The KLRI Journal of Law and Legislation

and between KLRI and the author before the date of publication.

- KLRI holds the copyright to published articles and is entitled to reproduce, republish or distribute the articles for non-commercial purposes under the publication and copyright agreement.

The KLRI Journal of Law and Legislation

Style Sheet

1. General Point

A. Submission Requirement

Manuscripts should be typewritten in 11 point font size, using a True Type font that is easy to read, preferably in Times New Roman. The text should be double spaced on one side of B5 size paper, leaving generous margins (3 cm on top, 2.5 cm on bottom and both sides).

B. Typeface

All materials should appear in roman type except as otherwise specified below. Roman text is just plain text with no underlining, italicization, bolding, special capitalization, or unusual positioning.

The following should be italicized:

- uncommon foreign words
- words to be emphasized in text or notes
- other words, such as case names, as required by The Bluebook, A Uniform System of Citation (20th ed. 2015).

Common legal phrases, such as *ex parte* or *de facto*, need not be italicized.

C. Headings and Lists

Headings and lists should be organized consistently in the following style:

- I . Introduction
- II . The Varieties of Deference After Christensen and Mead
- III . Deference to Tax Regulations and Revenue Rulings
 - A. Classic Deference to Treasury Regulations and Revenue Rulings
 - 1. Specific Authority Regulations
 - 2. General Authority Regulations
 - B. The Effect of Christensen and Mead
 - 1. General Authority Regulations
 - a. Chevron Should Not Apply
 - i . The Treasury's Administrative Practice
 - ii . Congress's Legislative Practice

2. Reference to Authorities

A. Books, Reports and other Non-periodical Materials

Books Reports and other Nonperiodic Materials should be cited in the following form:

{author}, {title of book}, {page cited} ({editor's full name} {abbreviation for "editor"} {publisher of edition cited} {publisher of edition} {year of edition cited}) {original date of publication}).

Charles Dickens, Bleak House, 50 (Norman Page ed., Penguin books 1971) (1853).

B. Periodical Articles

Articles in journals, newspapers, and services should be cited as follows:

{author's full name}, {title of article}, {volume number} {abbreviation of journal} {page on which article begins} {span of specific pages cited}, ({date of publication}).

Jill Elaine Hasday, Parenthood Divided: A Legal History of the Bifurcated Law of Parental Relations, 90 Geo. L.J. 299 (2002).

C. Reported Cases

Use the following form:

{case name}, {volume number} {reporter volume number} {1st page of case}, {cited page} ({year}).

Iowa Electric Light & Power v. Local Union 204, 834 F2d 1424, 1427 (1987).

D. Citation to a Codification

Use the following form:

{name of act}, {codification} {subdivision} ({year}).

Best Pharmaceuticals for Children Act, 42 U.S.C. § 355a (2002).

E. Treaties and Other International Agreements

Treaties and agreements to which the United States is a party should be cited with both the official and unofficial citation.

{name of agreement}, {abbreviated names of parties to agreement} {date of signing}.

Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Estates, U.S.-FR., Nov. 24, 1978.

F. Internet Sources

(a) Internet sources are transient in nature and often unreliable, so they should be cited with caution, and only if a paper source is not available. For online resources, provide the traditional citation for that type of document, followed by the Uniform Resource Locator (“URL”), which is the exact electronic address of the source, and the date the source was last modified, preceded by “last modified”. If the date of last modification is not available, provide the date when the source was accessed, preceded by “visited” the site. Use the following form:

{author}, {title}, {volume and publication} ({publisher and date}), *available at* {URL} ({visited date accessed}).

For example,

See Raymond J. Kopp and Paul R. Portney, Mock Referenda for Intergenerational Decision making, 5 Discussion Paper 97-48 (Resources for the Future 1997), *available at* http://www.rff.org/disc_papers/PDF_files/9748.pdf (visited Apr. 15, 1998).

(b) Omissions. In some cases it may be appropriate to omit parts of the traditional citation, such as the author and title, or they may be unavailable. For example,

See also <http://www.klri.re.kr> (visited Mar 26, 2011).

3. Subsequent Reference to Authorities

Id. is used if the reference is the same work previously cited.

1. Charles Dickens, Bleak House 50 (Norman Page ed., Penguin books 1971) (1853).
2. *Id.* at 53.

As a general principle, citations should conform to The Bluebook, A Uniform System of Citation (20th ed. 2015). Visit <http://www.law.cornell.edu/citation/> or <https://www.legalbluebook.com/> for reference.