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Professor Bernd Genser  
Department of Economics  
University of Konstanz  
78457 Konstanz/Germany  
bernd.genser@uni-konstanz.de

Professor Jenny Ligthart  
Tilburg University  
PO Box 90153  
5000 LE Tilburg/Netherlands  
j.ligthart@uvt.nl

Professor Alfons J. Weichenrieder  
Managing Editor  
University of Frankfurt (RuW 45)  
Grüneburgplatz 1  
60323 Frankfurt (Main)/Germany  
a.weichenrieder@em.uni-frankfurt.de

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Authors are kindly asked to comply with the following **format instructions**.

**Acknowledgements** can be given in a first footnote, marked by an asterisk.

**Sections and subsections** should be numbered consecutively in Arabic decimals, e.g.,

1. **Introduction**
2. **The Model**
- 2.1. **The Household Decision**
- 2.2. **The Production Sector, etc.**

**Footnotes** should be numbered consecutively in Arabic numerals.

**Figures and tables** should be numbered consecutively in Arabic numerals. A short heading in italics should summarize the contents of each figure and table, e.g.,

### Figure 3

*Earned Income Tax Credit for Different Household Types*

Displayed **formulae** should be numbered consecutively throughout the manuscript (including

the appendix) as (1), (2), etc. on the right-hand side of the page.

The **References** section should be the final section and contain all publications cited in the text or in footnotes, arranged alphabetically by the author's last name. Entries by the same author should be arranged by the year of publication, if necessary by adding lowercase letters, e.g., 1984a, 1984b, etc. References should appear as follows:

#### *Periodicals:*

Head, J.G. (1988), On Merit Wants, *FinanzArchiv* 46, 1–37.

Ballard, C.L., Shoven, J.B., and Whalley, J. (1985), General Equilibrium Computations of the Marginal Welfare Cost of Taxes in the United States, *American Economic Review* 75, 128–138.

#### *Monographs:*

Atkinson, A.B., and Stiglitz, J.E. (1980), *Lectures on Public Economics*, McGraw-Hill, London.

Stiglitz, J.E. (2000), *Economics of the Public Sector*, 3<sup>rd</sup> edition, W.W.Norton, New York, N.Y.

#### *Contributions to handbooks, proceedings, etc.:*

Sandmo, A. (1985), The Effects of Taxation on Savings and Risk Taking, in: Auerbach, A.J., and Feldstein, M. (Eds.), *Handbook of Public Economics*, vol. 1, North-Holland, Amsterdam, 265–311.

#### *Working Papers:*

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