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The **first page** of the manuscript should contain the following information:

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The **last page** of the manuscript should include the full address (including email-address) of the corresponding author.

All submitted manuscripts, which qualify for publication, are peer reviewed by two referees. The final version of papers accepted for publication must be sent to the managing editor as a pdf-file and as a Winword or LaTeX file in order to allow for electronic formatting and language editing. Figures and tables should be added at the end of the paper on separate sheets of paper.

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

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**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.

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### *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:*

- Eggert, W., and Kolmar, M. (2002), *Contests with Size Effects*, EPRU Working Paper 2002–04, Economic Policy Research Unit, University of Copenhagen.

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