

## 1. Article layout:

- Name and Surname of the Author and their ORCID Number. In the footnote referring to the name of the Author their title or degree and name of affiliated institution
- Title in Polish
- Title in English
- Abstract and key words in Polish
- Abstract and key words in English
- Introduction
- Chapters
- Summary
- Bibliography prepared in alphabetical order (the order of authors' surnames)

## 2. Detailed editing requirements

- MS Word PL editor (any version);
- margins of 2.5 cm each
- line spacing - 1.5; double-sided alignment;
- font – Times New Roman 12 points;
- abstract and literature – 10 points;
- article title - Times New Roman 16, bold, centred;
- abstract and key words: Times New Roman 10, aligned
- subheadings: Times New Roman 14 point, bold; centred,
- text of the paper: Times New Roman, 12, aligned.

Note: when citing names in the main text of an article, please precede them with the initial of the first name.

- titles of tables - top left 12p; tables - 10p font; no internal horizontal lines;
- captions of figures and diagrams under the object, centred, 10p;
- footnotes - 10p;
- diagrams and drawings in a format accepted by the editor that allows for editing size and font, e.g. MS Excel, CorelDraw 8.0 or earlier CPT, GIF, BMB, WMF formats for bitmaps and megafiles;

## 3. Rules for citing works of other authors in footnotes

In the paper we use footnotes, according to the following template

- **Citation of compact publications** should include, in the following order: initials of names (dot) and surname (comma), title in italics (comma), place and year of edition (comma), number of page (dot)

W. Bień, *Wykonywanie władztwa podatkowego a kondycja finansowa gminy*, Warszawa 2018, p. 189.

- **Citation of articles published in journals:** initials of names (dot) and surnames of authors (comma), title in italics (comma), title of the journal in quotation marks and year of edition (comma), number of page (dot)

T. Wołowiec, D. Reško, *Obniżki stawek podatkowych do celów stymulacyjnych a założenia racjonalnej strategii podatkowej gminy*, „Toruński Rocznik Podatkowy” 2012, no.1, p. 4-5

- When repeating an aforementioned publication in the footnote we write:

T. Wołowiec, D. Reško, *Obniżki stawek...*, p. 4-5

- And in case the footnote refers to the same publisher as used in the preceding footnote:

Ibidem, p. 4-5

- **Citing an article from a collective publication:** first name initial (dot) and surname of the author of the article (comma), title of the author in italics, and after: [in:] first name initials and surnames of editors, (comma), title of the collective publication in italics, place of edition and pages,

For example: e.g. A. Dębiński, *Prawo rzymskie a systematyka prawa kanonicznego*, [in:] W. Uruszczak, P. Świącicka, A. Kremer (eds.) *Leges sapere. Studia i prace dedykowane Profesorowi Januszowi Sondlowi w pięćdziesiątą rocznicę pracy naukowej*, Kraków 2008, p. 135 and n.

- **Citing an article from a journal or a daily newspaper:** first name initials (dot) and surname of the author of the article (comma), title of the author in italics, title of the periodical in quotation marks, number of edition and date:

J. Pcimski, *Znowu korupcja w magistracie*, „Wiadomości Policyjne” no 223 from 3 listopada 2006.

- **Website reference:** the full address of the website with the date of access, e.g.

<http://www.ms.gov.pl/projekty/projekty.php>, [access: 15.01.2008].

#### 4. **Bibliography should be prepared according to the following rules:**

- 1) Bień W., *Wykonywanie władztwa podatkowego a kondycja finansowa gminy*, Warszawa 2018 **(without the publishing house)**
- 2) Dębiński A., *Prawo rzymskie a systematyka prawa kanonicznego*, [w:] Uruszczak W., Świącicka P., Kremer A. (red.) *Leges sapere. Studia i prace dedykowane Profesorowi Januszowi Sondlowi w pięćdziesiątą rocznicę pracy naukowej*, Kraków 2008 **(without the publishing house)**
- 3) Wołowiec T., Reško D., *Obniżki stawek podatkowych do celów stymulacyjnych a założenia racjonalnej strategii podatkowej gminy*, „Toruński Rocznik Podatkowy” 2012