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Articles Department
[Law Review name and address]

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Dear editor:

I am pleased to submit my article for consideration in [Law Review Name]. Given the increasing complexity of tax avoidance strategies and heightened scrutiny on corporate tax compliance, this article contributes to a timely and critical discussion in tax law and policy. I critically examine the evolving application of the economic substance doctrine and argue that the current judicial approach lacks consistency, creating uncertainty for taxpayers and hindering effective enforcement by the IRS.

The article provides a historical overview of the doctrine, tracing its development through key judicial decisions and legislative codification in the Internal Revenue Code. It then highlights the ambiguities that have arisen in judicial interpretations post-codification, particularly the inconsistent application of subjective and objective tests in determining economic substance. Drawing on recent case law, policy considerations, and comparative insights from international tax regimes, the article proposes a more structured framework that balances the need for anti-abuse enforcement with taxpayer predictability.

I have included an abstract with this submission that provides further summary information. I appreciate your time and consideration and hope you find this piece a valuable contribution to your publication.

Sincerely,

[FirstName LastName]