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**Abstract (12 Pt.)**

Abstract should be written in single spaced with Calibri font 10 pt. The length of the each abstract should be **between 150-250 words**. Abstract should include the aim or the purpose of the study, the methodology, the results, and the conclusion remarks. References are not cited within the structured English abstracts and the abstracts must not contain abbreviations.

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**Keywords**: 3-5 **Keywords** that are important and relevant to your manuscript should be written under abstract. (10 Pt.)

**JEL Code**: 2-3 **JEL Codes** that are important and relevant to your manuscript should be written under abstract. (10 Pt.)

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# 1. Introduction (14 Pt.)

Extended summary section should be written in Microsoft Word format with Calibri 12 font size and single-spaced. The whole main text should be justified. Paragraph spacing after a single paragraph (6 nk) should be given. Introduction should be **between 150-250 words**.

Introduction should clearly present the importance, the purpose, the methodology and the scope of the study.

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# 2. Main Heading (14 Pt.)

More than one heading and sub-heading can use in the study. These headings should include literature, methodology, results, discussions etc. Texts of the **all headings should include 1000-1250 words**. Citations in the text should be made using the link method. In-text citations, the author’s last name, date of the publication, the number of the quoted pages should be mentioned.

**Examples of citations**: Single author 🡪 (Torgler, 2007: 135).

 Two authors 🡪 (Acemoglu & Robinson, 2005: 122).

 Three and more authors 🡪 (Kirchler et. al., 2014: 90).

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**2.1. Sub-heading (12 Pt.)**

All Tables, figures and graphics should be consecutively numbered as Table 1, Figure 1. The titles of tables, figures and graphics should be placed at the heading of the table or figures, and references belonging to table or figure should be under them. The figures and tables with their names should be centered in the text. All headings should be written bold but only the first letters should be capital. Text in the tables should be written in Microsoft Word format with Arial Narrow 10 or 11 pt. Figures and tables should be separated from the text by one-line interval.

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**2.2. Sub-heading (12 Pt.)**

First paragraph

Second paragraph

Third paragraph

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**Table 1. The title should be placed at the heading and centered of the table (12 Pt.)**

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**Source**: GİB, 2016: 83. (10 Pt.)

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# 3. Main Heading (14 Pt.)

If necessary, more main headings can be used.

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**3.1. Sub-heading (12 Pt.)**

If necessary, more sub-headings can be used.

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# 4. Conclusion (14 Pt.)

Conclusion should be **between 150-250 words**. Conclusion should clearly present the results of the study, evaluations and suggestions.

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# References (14 Pt.)

The list of references should be presented in alphabetical order at the end of the manuscript. Each citation in text should be listed in the references section, and references which are not cited in text should not be written in the references section.

Examples of reference formats are shown below:

**Journals/Periodicals;**

Feldstein, M. (2002). The Transformation of Public Economics Research: 1970–2000, *Journal of Public Economics*, 86 (3), 319-326.

Kirchler, E., Kogler, C. & Muehlbacher, S. (2014). Cooperative Tax Compliance: From Deterrence to Deference, *Current Directions in Psychological Science*, 23 (2), 87-92.

**Books;**

Lang, M. (2013). *Introduction to The Law of Double Taxation Conventions*, Netherlands, IBFD.

Acemoglu, D. & Robinson J. (2013). *Why Nations Fail: The Origins of Power, Prosperity and Poverty*, New York, Crown Business.

Brunnermeier, M. K., James, H. & Landau, J. P. (2016). *The Euro and The Battle of Ideas*, New Jersey, Princeton University Press.

Due, John F. (1971a). *Indirect Taxation in Developing Economics*, Baltimore, The John Hopkins Press.

Due, John F. (1971a). *Government Finance: Economies of the Public Sector*, Illinois, Richar D. Irwin Inc.

**Edited Books;**

Baker, P. (2009). Taxpayers’ Charter and a Taxpayers’ Charter for Europe, In *Protection of Tax-payer’s Rights European, International and Domestic Tax Law Perspective*, (Ed.) Nykiel W. & Sek M., Wolters Kluwer Business, Warszawa, 130-135.

[**Thesis**](http://tureng.com/tr/turkce-ingilizce/dissertation%20study)**:**

Salanauskaite, L. (2012). Distributional Impacts of Public Policies (PhD Thesis), Maastricht University, Maastricht.

**Reports:**

Committee For The Study of Economic and Monetary Union. (1989). *Report on Economic and Monetary Union in the European Community*, Madrid, <http://aei.pitt.edu/>, (02.10.2016).

European Commission, (2015). *Taxation Trends in the European Union, Data for the EU Member States, Iceland and Norway*, ISSN: 2467-0073, Luxembourg.

**Papers:**

Quliyeva, A. A. (2015). The New Paradox of Modern Asymetric Economy, *1st International Annual Meeting of Sosyo Ekonomi Society*, 29-30 October 2015, Munich.

Taşkın, Y. (2017). Tax Base Increase Under The Legislation on Claim Restructuring and Its Tax Related Consequences, *32. International Public Finance Conference*, 10-14 May 2017, Antalya.

**Internet Sources:**

International Monetary Fund. (2016). Corruption: Costs and Mitigating Strategies, https://www.imf.org/external/pubs/ft/sdn/2016/sdn1605.pdf, (01.11.2016).

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