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ARTICLE

THE TAX HEDGING RULES REVISITED

Dr. Yoram Keinan

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The *Florida Tax Review* is a faculty-edited law review published by the Graduate Tax Program of the University of Florida Levin College of Law, with the assistance of a number of Graduate Tax Students who assist the faculty editorial board.

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Although the *Florida Tax Review* has no minimum or maximum page requirements for submissions, it does have a strong preference for submissions that are 30,000 words or less, including text and footnotes. The *Florida Tax Review* will consider manuscripts at any time. All citations should follow *The Bluebook: A Uniform System of Citation* (20th ed.); however, some modifications will be made by our editors to conform with the *Florida Tax Review Styles Manual*.

For submissions made directly to the *Florida Tax Review*, the Board of Editors will endeavor to decide within three weeks whether to publish a manuscript. After the decision has been made to publish, the *Florida Tax Review* is committed to expediting publication.

All tax law and policy positions presented are solely those of the authors. The Editors and the University of Florida Levin College of Law do not approve of or adopt such positions merely through the act of publishing the manuscripts in the *Florida Tax Review*.

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