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viewpoint

Tax Notes by Any Other Name Would Smell Sweeter

by Erik M. Jensen

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I'm sure the name *Tax Notes* doesn't bother most of you. Real-world tax lawyers and accountants read this journal because it's indispensable, and it would be indispensable regardless of its name.

But for those of us scratching for recognition in academic circles — which is to say, for all of us in academic circles — the place we publish matters more than what we publish. You get something in the *Harvard Law Review*, and your career's made. At the other extreme, an article in the *Wet Set Gazette*, a diaper service newsletter, is worth nothing in academia, even though the *Wet Set* article is likely to be more useful and more timely than anything in *Harvard*.

In the law school reward structure, even my best *Tax Notes* articles (assume *arguendo* that some good ones exist) count for little more than *Wet Set* essays on burping techniques. Most of my colleagues have no idea what *Tax Notes* really is; to them it sounds like a throwaway. And you can't actually show *Tax Notes* to the con law people. When they see the big pages punched for looseleaf binders, their worst suspicions are confirmed.

I'm not making this up. A few days ago my law school's Dean for Research and Public Relations — OK, that's not really his title, but it's more or less what he's responsible for — questioned whether *Tax Notes* articles should be included in a list of faculty publica-

tions that will be sent to everyone in the Western Hemisphere. This dean wouldn't dare challenge the legitimacy of a grazing law article published in the *University of Southern North Dakota at Hoople Law Review*. The problem was that *Tax Notes* sounds like, well, *Tax Notes*.

Those of us with academic careers at stake must take the bull by the horns, damn the torpedoes, and gather no moss. Let's get the *Tax Notes* name changed.

Tax Notes *sounds like, well, Tax Notes.*

But to what?

Some worthy possibilities are already taken, like *Tax Law Review*, *National Tax Journal*, and *Journal of Taxation*.

Journal of Revenue Enhancement unfortunately lends itself to ridicule, and I'm afraid that if we called *Tax Notes* the *Journal of Redistributive Justice* or *Tax Hermeneutics*, someone might mistake the thing for postmodernism's bible, *Social Text*.

We could make use of our professional expertise and create a deemed title to be used in appropriate circumstances: "For purposes of any resume to be used in connection with academic advancement, this journal shall be known as *Tax Theory*." And we could include broad definitions of "resume" and "academic advancement." But all of that has a wishy-washy quality to it.

Wishy-washiness is unnecessary. There's an obvious, straightforward way to make what we now call *Tax Notes* seem more academic: let's change the name to the *Harvard Tax Journal*, and make the change effective with this issue.¹

¹This article should be cited as Erik M. Jensen, "Tax Notes by Any Other Name Would Smell Sweeter," 1 *Harv. Tax J.* 641 (1997).

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