

**The Theodore Tannenwald, Jr.
Foundation for Excellence in Tax Scholarship, Inc.**
700 Sixth Street, NW, Suite 700
Washington, D.C. 20001
(202) 383-0120
www.tannenwald.org

December 5, 2014

Herbert N. Beller
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Vice President
Christopher S. Rizek
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TO: Law School Deans

RE: The 2015 Tannenwald Writing Competition

Directors

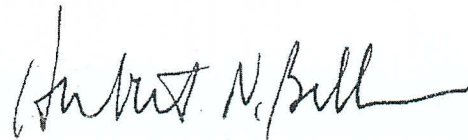
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I am pleased to enclose an announcement of the 2015 Tannenwald Writing Competition. Since its inception in 2001, several hundred papers have been submitted to the Competition by students and faculty sponsors representing more than 100 U.S. law schools.

We would very much appreciate your posting this announcement in an appropriate public location at your school, and passing it along to all of your professors who teach courses in taxation at either the J.D. or graduate levels. We hope that each of your tax professors will encourage participation in the Competition and consult with interested students regarding the selection and development of appropriate topics.

Many thanks for your interest and cooperation.

Sincerely,



Herbert N. Beller
President

encl.

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Sandra L. Kiedrowski

2015 Tannenwald Writing Competition Rules

1. **Eligibility/topics.** The Competition is open to (i) law students, undergraduate (J.D.) or graduate (L.L.M. or S.J.D.), enrolled full or part-time in a U.S. law school during the 2013-14 academic year; and (ii) other students enrolled during such academic year in a U.S. law school tax course as part of an MBA or other non-law degree program. Submitted papers must focus primarily upon technical or policy-oriented tax issues relating to any type of existing or proposed U.S. federal or state tax or U.S. federal or state taxation system (including topics relating to tax practice ethical and professional responsibility matters).
 - a. Papers shall be 25 - 50 typewritten pages in length double-spaced (Times New Roman or Arial typeface), including footnotes and appendices (both of which may be single-spaced). 12 point font size shall be used for text and appendices; 10 point or 12 point font size may be used for footnotes. All margins (top, bottom and sides) shall be at least 1". Same-page footnotes are strongly preferred instead of endnotes. Proper citation forms must be used.
 - b. Papers should be clipped or stapled; do not hole-punch or place in a binder.
 - c. Papers written in connection with a law school course or seminar (including independent study and summer school courses) are eligible for the Competition.
 - d. Papers based on research or other work done in connection with law firm or other employment are eligible for the Competition, as are papers evolving from moot court or legal clinic involvement. Any such papers, however, must be in the form of a scholarly article. Client-specific work products (*e.g.*, briefs, legal memoranda, opinion letters, etc.) are not acceptable.
 - e. Student papers submitted for publication in law reviews or other legal journals or periodicals, or for on-line publication, are eligible for the Competition, provided that the version submitted for the Competition shall not reflect any changes (substantive or editorial) made to the paper after submission of the manuscript for any such publication.
 - f. No more than one paper may be submitted by the same student. Co-authored papers will not be accepted.
 - g. Papers previously submitted to an earlier Competition may not be again submitted for a subsequent Competition unless (i) the paper has been revised to reflect the impact of one or more significant legislative, case law or administrative developments relevant to the subject matter of the paper; (ii) the paper is sponsored by the same or another law school professor; and (iii) all of the Competition Rules have otherwise been satisfied.

2015 Tannenwald Writing Competition Rules

2. **Faculty sponsors.** Each submitted paper must be sponsored by a law school professor.
 - a. Consistent with normal levels of professor supervision with respect to student papers prepared for law school courses, the faculty sponsor may (i) assist the submitting student in selecting a topic; (ii) discuss outlines or drafts of the paper with the student; and (iii) offer suggestions with respect to organization and substantive content of the paper.
 - b. The faculty sponsor shall furnish to the Foundation, along with each submitted paper, a signed letter or other written communication confirming that he or she reviewed the final draft of the paper and consents to being named as faculty sponsor of the paper.
 - c. The same professor may serve annually as the faculty sponsor of no more than 5 papers submitted for the Competition.
3. **Per-school limits.** No more than 8 papers may be submitted by J.D. students from the same law school. If the school also has an L.L.M. or other graduate tax program, up to an additional 8 papers may be submitted by students in those programs.
 - a. Where the number of students desiring to submit papers exceeds the permitted limits, the involved faculty sponsors shall coordinate regarding the selection of which papers to submit.
 - b. If more than the permitted number of papers are received by the Foundation from the same school, only those papers up to the permitted number, as determined in the order received, will be accepted for the Competition.
4. **Selection of winners.** Winning papers will be selected by the Foundation's board of directors based on, among other factors, (i) depth and creativity of legal and tax analysis; (ii) thoroughness of legal research; (iii) organization and writing style; (iv) difficulty of subject matter; and (v) consideration of tax policy implications. Competition winners will be notified on or about December 1, 2015, and an announcement of the winners will be sent to all entrants shortly thereafter.
5. **Prizes.** Cash prizes will be awarded for the winning paper (\$5,000), first runner-up (\$2,500) and second runner-up (\$1,500). Appropriate recognition will also be given to the faculty sponsors of winning papers. The Foundation may, in its discretion, decide to split prizes or award additional prizes. Provided that the first-prize paper has not been published or accepted for publication elsewhere, the Foundation has arranged for the publication of such paper in The Florida Tax Review (subject to the normal review and editorial processes of that journal).

2015 Tannenwald Writing Competition Rules

6. **Deadline for submission.** All papers submitted for the Competition must be received by the Foundation **by no later than 9:00 p.m. EDT, July 1, 2015.** The original of each paper (but no additional copies), along with the signed faculty sponsor communication, should be mailed or hand-delivered to the following address:

The Tannenwald Foundation
700 Sixth Street, NW, Ste. 700
Washington, D.C. 20001
Attn: Sandie Kiedrowski

In addition, each paper and faculty sponsor communication should be transmitted electronically in MS Word to Mrs. Kiedrowski at: sandie.kiedrowski@sutherland.com.

7. **Cover page information.** Each submitted paper shall have a cover page which includes (i) the title of the article; (ii) the name, law school and class, address, phone number and e-mail address of the submitting student; and (iii) the name, address, phone number and e-mail address of the faculty sponsor. **The names of the student, faculty sponsor or their school should not otherwise appear in the paper text or footnotes of the paper.**
8. **Inquiries.** Any inquiries regarding the Competition should be directed to Nancy Abramowitz, at (202) 274-4164 (nabramo@wcl.american.edu).

THE 2015 TANNENWALD WRITING COMPETITION

Sponsored by

The Theodore Tannenwald, Jr. Foundation for Excellence in Tax Scholarship

and

The American College of Tax Counsel

Named for the late Tax Court Judge Theodore Tannenwald, Jr., and designed to perpetuate his dedication to legal scholarship of the highest quality, the Tannenwald Writing Competition is open to all full or part-time law school students, undergraduate or graduate. Papers on any federal or state tax-related topic may be submitted in accordance with the Competition Rules (viewable at www.tannenwald.org).

Cash prizes of \$5,000, \$2,500 and \$1,500 for the top three papers.

Deadline for submitting papers: 9:00 p.m. EDT, July 1, 2015.

Mail papers to: Tannenwald Foundation, 700 Sixth Street, NW, Ste. 700, Washington, DC 20001, Attn: Sandie Kiedrowski.

For more information contact:

Nancy Abramowitz at 202-274-4164 (nabramo@wcl.american.edu).