

**THE THEODORE TANNENWALD, JR.
FOUNDATION FOR EXCELLENCE IN
TAX SCHOLARSHIP**

and

**THE AMERICAN COLLEGE
OF TAX COUNSEL**

are pleased to announce the

2005 TANNENWALD WRITING COMPETITION

- **SUBJECT:** Any topic in the field of taxation
- **OPEN TO:** All J.D., L.L.M. and S.J.D. law students
- **SUBMIT BY:** July 1, 2005
- **PRIZES:**

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|--------------|---------|
| First Prize | \$3,500 |
| Second Prize | \$2,500 |
| Third Prize | \$1,500 |

COMPETITION RULES

abanet.org/lsd/competitions/tannenwald.doc.;
actonline.org; **or**
americantaxpolicyinstitute.org.

THE 2005 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 tax-related topic may be submitted in accordance with the Competition Rules (available at the website address indicated below).

Cash prizes will be awarded for the top three papers.

Deadline for submitting papers: July 1, 2005.

Mail papers to: Tannenwald Foundation, Ste. 200, 1275 Pennsylvania Ave., NW, Washington, DC 20004, attn: Melnie Moore.

**The Competition Rules can be seen at:
www.abanet.org/lsd/competitions/tannenwald.doc;
www.actonline.org; or www.americantaxpolicyinstitute.org.**

**For more information contact:
Nancy Abramowitz at 202-274-4164 (nabramo@wcl.american.edu).**

The 2005 Tannenwald Writing Competition Rules

1. **Eligibility/topics.** Papers written by full or part-time law school students, undergraduate (J.D.) or graduate (L.L.M. or S.J.D.), on any tax-related topic involving any type of tax (e.g., income, estate, gift, property, sales, excise, etc.) or the law of any taxing jurisdiction (i.e., federal, state, local or foreign) are eligible for the Competition.
 - a. Papers shall be 25 - 50 typewritten pages in length (double-spaced), including footnotes and appendices (both of which may be single-spaced), and in proper citation form. Same-page footnotes are strongly preferred instead of endnotes.
 - b. Papers should be clipped or stapled; please do not hole-punch or place in a binder.
 - c. Papers written in connection with a law school course or seminar offered during the 2004-05 academic year (including independent study and 2004 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 are eligible for the Competition, provided that the version submitted for the Competition shall not reflect any changes made to the paper after submission of the manuscript to any publication.
 - f. More than one paper may be submitted by the same student, provided that each paper meets all requirements under the Competition Rules.
2. **Faculty sponsors.** Each submitted paper must be sponsored by a professor at the student's law school.
 - 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.

(over)

3. **Per-school limits.** No more than 5 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 5 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 analysis; (ii) thoroughness of legal research; (iii) organization and writing style; (iv) difficulty of subject matter; and (v) consideration of tax policy implications. The Foundation will use its best efforts to arrange for publication of the first-prize paper in The Tax Lawyer or other professional tax publications. Competition winners will be notified on or about November 15, 2005.
5. **Prizes.** Cash prizes will be awarded for the winning paper (\$3,500), 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.
6. **Deadline for submission.** All papers submitted for the Competition must be received by the Foundation by no later than July 1, 2005. The original of each paper should be mailed or hand-delivered to the attention of Melnie Moore at the following address:

The Tannenwald Foundation
Suite 200
1275 Pennsylvania Avenue, NW
Washington, D.C. 20004-2415

In addition, each paper should be transmitted electronically to Ms. Moore at: melnie.moore@sablaw.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.
8. **Inquiries.** Any inquiries regarding the Competition should be directed to Nancy Abramowitz, at (202) 274-4164 (nabramo@wcl.american.edu).

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