

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

and

**THE AMERICAN COLLEGE
OF TAX COUNSEL**

are pleased to announce the

2006 TANNENWALD WRITING COMPETITION

SUBJECT: Any federal or state tax topic

OPEN TO: All J.D., L.L.M. and S.J.D. law students

SUBMIT BY: June 30, 2006

PRIZES:

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

FOR COMPETITION RULES, SEE

abanet.org/lcd/competitions/tannenwald.doc.;

actconline.org; or

americantaxpolicyinstitute.org.

Tannenwald Writing Competition Rules

1. **Eligibility/topics.** The Competition is open to full or part-time law school students, undergraduate (J.D.) or graduate (L.L.M. or S.J.D.). Submitted papers may focus upon technical or policy-oriented topics relating to any type of existing or proposed U.S. federal or state tax or 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, including footnotes and appendices (both of which may be single-spaced). 12 point or larger type font shall be used, with at least 1" margins top, bottom and sides. 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 offered during the 2005-06 academic year (including independent study and 2005 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. No more than one paper may be submitted by the same student.
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.

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 December 1, 2006, 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 (\$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 June 30, 2006.** The original of each paper should be mailed or hand-delivered to the following address:

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

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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