

**The Theodore Tannenwald, Jr.  
Foundation for Excellence in Tax Scholarship, Inc.**  
1275 Pennsylvania Ave., N.W., Suite 200  
Washington, D.C. 20004  
(202) 383-0120  
[www.tannenwald.org](http://www.tannenwald.org)

September 2008

Herbert N. Beller  
President  
McGee Grigsby  
Vice President  
Mark J. Silverman  
Secretary-Treasurer

TO: Law School Deans  
RE: The 2009 Tannenwald Writing Competition

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I am pleased to enclose an announcement of the 2009 Tannenwald Writing Competition, along with a copy of the updated Competition Rules. Since its inception in 2001, almost 300 papers have been submitted to the Competition by students and faculty sponsors from more than 80 U.S. law schools. **Please note that in recognition of the Competition's growing prestige, the first place cash prize has been increased to \$5,000.**

We would very much appreciate your posting these materials in an appropriate public location at your school, and passing them along to all of your professors who teach courses in taxation. 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.

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Sincerely,



Herbert N. Beller  
President

# THE 2009 TANNENWALD WRITING COMPETITION

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Sponsored by

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

and

The American College of Tax Counsel

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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](http://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. EST, July 1, 2009.

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

For more information contact:

Nancy Abramowitz at 202-274-4164 ([nabramo@wcl.american.edu](mailto:nabramo@wcl.american.edu)).

## 2009 Tannenwald Writing Competition Rules

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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 2008-09 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.
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.

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- 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, 2009, 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 will use its best efforts to facilitate the publication of such paper in The Tax Lawyer.
6. **Deadline for submission.** All papers submitted for the Competition must be received by the Foundation **by no later than 9:00 p.m. EST, July 1, 2009.** 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  
1275 Pennsylvania Avenue, N.W., Suite 200  
Washington, D.C. 20004-2415  
Attn: Melnie Moore
- In addition, each paper and faculty sponsor communication should be transmitted electronically, in MS Word, to Ms. Moore at: [melnie.moore@sutherland.com](mailto:melnie.moore@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](mailto:nabramo@wcl.american.edu)).