The Buffalo Moot Court Board announces the annual Albert R. Mugel National Tax Moot Court Competition for 2010. Hosted by the University at Buffalo Law School for more than thirty years, the Mugel Competition is the oldest national tax moot court competition in the United States. Each year, the Mugel Competition gives law students from across the nation an opportunity to demonstrate their proficiency in oral advocacy and brief writing on a cutting edge issue of federal tax law and policy.

The Mugel Competition is open to J.D. students at all ABA-accredited law schools. Each school may enter one or two teams. Each team consists of two law students. Both team members must participate in writing a brief prior to the competition and in presenting oral arguments at the competition. Schools sending one team will randomly be assigned to write a brief on behalf of the petitioner or the respondent. Schools sending two teams will have one team brief each side. Teams will be admitted to compete on a first-come, first-serve basis based on the postmark date on a team’s registration form. Schools may attempt to register more than two teams, but admission of additional teams will be subject to availability of spaces. One coach per admitted team may attend the oral advocacy competition.

The registration deadline for the competition is November 23, 2009 and the problem will be released on November 30, 2009. Briefs will be due on January 4, 2010. All teams that submit a brief will be invited to attend the oral advocacy competition in Buffalo on February 25-27, 2010. Competitors will face off in oral argument before panels of jurists. Past panels have included Federal Magistrate judges, Federal Tax Court judges, state court judges, prominent attorneys, and distinguished law professors from around the country.

In the preliminary rounds, each team will argue at least once on-brief and once off-brief. In the semi-final and final rounds, teams will be randomly assigned to argue for the petitioner or respondent. The Mugel Competition will conclude with an awards banquet on the evening of Saturday, February 27, 2010. Competitors will be eligible for awards recognizing excellence in brief writing, individual oral advocacy and overall team performance.

The Buffalo Moot Court Board encourages you to enter a team in the 2010 Mugel Competition by submitting a registration form and non-refundable $325.00 registration fee by November 23, 2009.

For additional information, including sample problems from past Mugel Competitions, please visit our website at http://wings.buffalo.edu/law/bmcb or email us at buffalomootcourtboard@gmail.com.

Please join us at the 2010 Albert R. Mugel National Tax Moot Court Competition.

This competition is named for Albert R. Mugel, a distinguished professor and respected lawyer who taught at UB Law for more than 50 years. Professor Mugel passed away in 2003 and we honor his legacy by continuing to proudly host this national tax moot court competition.