THE 2011 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. EST, July 1, 2011.


For more information contact:
Nancy Abramowitz at 202-274-4164 (nabramo@wcl.american.edu).
December 8, 2010

All Participants/Faculty Sponsors
2010 Tannenwald Writing Competition

I am writing to express thanks to each of you for participating in the 2010 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel.

Fifty-eight (58) students representing law schools throughout the country participated. We continue to be very pleased with the high quality of the papers submitted, as well as the broad range and current relevance of the subject areas addressed.

This year's winners are:

**First Prize ($5,000):**

**Caroline Waldner**
New York University School of Law
*In Defense of College Savings Plans: Using 529 Plans to Increase the Impact of Direct Federal Grants for Higher Education to Low- and Moderate- Income Students*
Faculty Sponsor: Prof. Lily Batchelder

**Second Prize (tie) ($2,000):**

**Frederick N. Vinson**
University of Florida Levin College of Law
*Taxation of Unhedged Financial Derivatives Transactions: The Need for Schedularization*
Faculty Sponsor: Prof. Martin J. McMahon, Jr.
Second Prize (tie) ($2,000):

Timothy Hisao Shapiro
Stanford Law School
Tax First, Ask Questions Later: Problems Predicting the Effect of Obama’s International Tax Reforms
Faculty Sponsor: Prof. Joseph Bankman

Honorable Mention:

Brian Demeter
Cleveland-Marshall College of Law
Cleveland State University
Faxing the Backstop: Alleviating Pressure on Transfer Pricing of Intangibles by Amending Subpart F
Faculty Sponsor: Prof. Deborah A. Geier

We congratulate all of the Competition participants and sponsors on your dedication to excellence in tax scholarship, and extend our best wishes for success in all your endeavors.

Sincerely,

Herbert N. Beller
President

cc. Foundation Board
Richard M. Lipton
President, American College of Tax Counsel