

**The Theodore Tannenwald, Jr.
Foundation for Excellence in Tax Scholarship, Inc.**
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December 5, 2019

To: All Participants/Faculty Sponsors

Re: 2019 Tannenwald Writing Competition

I am writing to express thanks to each of you for participating in the 2019 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel. The prize-winning papers are as follows:

First Prize (\$5,000)

Christine A. Davis
University of Florida Levin College of Law
More Anti-Simplification: PTI and GILTI After the Tax Cuts and Jobs Act
Faculty Sponsor: Prof. Mindy Herzfeld

(Tie) Second Prize (\$2,000)

Alexandra Ferrara
New York University School of Law
Incentivizing the Care of Adult Family Members Through a Two-Part Tax Credit
Faculty Sponsor: Prof. Lily Batchelder

(Tie) Second Prize (\$2,000)

Mitch L. WerBell V
Alexander Blewett III School of Law at the University of Montana
Muddy Base, Resilient Communities: Continued Justification for Historic Preservation Tax Incentives in the Wake of Political Tribalism
Faculty Sponsor: Prof. Pippa Browde

Honorable Mention

Christopher Dykzeul
University of California Hastings College of the Law
Turbulent Times at Treasury: Applying the Appointments Clause to IRS Appeals Officers
Faculty Sponsor: Prof. Heather M. Field

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Honorable Mention

Ben Satterthwaite
University of South Carolina
Applying Nash Bargaining Theory to Intangible Property Transfer Pricing
Faculty Sponsor: Prof. Clinton Wallace

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: C. Wells Hall, III, President, American College of Tax Counsel