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December 1, 2020

TO: All Participants/Faculty Sponsors - 2020 Tannenwald Competition

I am writing to express thanks to each of you for participating in the 2020 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel. The winning papers are:

First Prize (\$5,000):

Ryan Bullard
University of North Carolina School of Law
I Am "QOZ," The Great and Terrible: A Policy Analysis of the Qualified Opportunity Zone Nominations Process
Faculty Sponsor: Professor Leigh Osofsky

Second Prize (\$2,500):

Heydon Wardell-Burrus
Harvard Law School
Blending Under A Global Minimum Tax
Faculty Sponsor: Professor Alvin C. Warren, Jr.

Third Prize (\$1,500):

Tommy Hoyt
Northwestern Pritzker School of Law
The Syntax of a Sin Tax: Lessons on How to Craft a Sweetened Beverage Tax that Can Stand Up to Industry Resistance
Faculty Sponsor: Professor Sarah Lawsky

Honorable Mentions:

Robert Stephen Earnest
University of Minnesota Law School
Ain't No Taxing High Enough: Using Land Value Taxation to Combat the Nation's Rental Affordability Crisis
Faculty Sponsor: Professor Ann Burkhart

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Susannah R. Kroeber
Columbia Law School
The Case for Over-withholding Federal Income Tax
Faculty Sponsor: Professor Alex Raskolnikov

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,

A handwritten signature in blue ink, appearing to read "Herbert N. Beller".

Herbert N. Beller
President

cc: Peter J. Connors
President
American College of Tax Counsel