

2021 USA IFA Tax Writing Competition Winners

The USA Branch of the International Fiscal Association will announce the winners of the 2021 Tax Writing Competition at the IFA USA 50th Annual Conference that will be held in Washington, DC on June 2 and 3, 2022.

First Prize (\$5,000 shared):

Mohanad Salaimi (Michigan), *Corporate Inversions: Getting on the Tax Reform Train Before It Leaves the Station*, 41 VA TAX REV. (Winter 2022).

Faculty Sponsor: Reuven Avi-Yonah

Nory Dianne R. Miano (Georgetown), *Debt vs. Equity Financing and Business Taxation in a Post- BEPS/Anti-Tax Avoidance Directive/Corona World*, 51 TAX MGMT. INT'L J. 1 (2022).

Faculty Sponsor: Stafford Smiley

The [USA Branch of the International Fiscal Association](http://www.ifausa.org/?page=awards_writing) will sponsor the 2022 International Tax Student Writing Competition (rules at http://www.ifausa.org/?page=awards_writing).

Subject: Any topic relating to U.S. taxation of income from international activities, including taxation under U.S. tax treaties.

- **Open to:** All students during the 2021-22 academic year pursuing a graduate degree. **Any appropriate papers written in fall 2021 or spring and summer 2022.**
- **Submission Deadline:** September 30, 2022.
- **Prize:** \$5,000 cash, plus expenses-paid invitation to the IFA USA Branch Annual Meeting in April 2023. The faculty advisor of the winning submission will also receive an expenses-paid invitation to the annual meeting.