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December 6, 2022

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Northwestern Pritzker School of Law
Faculty Coordinator - Genevieve Tokic

RE: Tannenwald Writing Competition

TO: All Participants/Faculty Sponsors

I am writing to express thanks to each of you for participating in the 2022 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel. The winning papers are:

First Prize (\$5,000):

Danny Hirsch
Yale Law School
The CIC Two-Step and the Future of Litigation Against the IRS
Faculty Sponsor: Professor Michael Graetz

Second Prize (\$2,500):

Alexander Stephenson
Northwestern Pritzker School of Law
Stacking the Chips: Qualified Small Business Stock Exclusion
Faculty Sponsor: Professor David Cameron

Third Prize (\$1,500):

Likhitha Butchireddygar
Columbia Law School
Eliminating the Tax Benefit from Investing in Police Brutality Bonds
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. Armando Gomez
President
American College of Tax Counsel