

## **2023 USA IFA Tax Writing Competition Winner**

The USA Branch of the International Fiscal Association will announce the winner of the 2023 Tax Writing Competition at the IFA USA 52nd Annual Conference that will be held in New York City on March 21 and 22, 2024 at the New York Athletic Club.

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

Takato Masuda (NYU), *The Controversy over the Tax Treaty Compatibility of the UTPR*.  
Faculty Sponsor: Mitchell Kane

The USA Branch of the International Fiscal Association will sponsor the 2024 International Tax Student Writing Competition (rules at [http://www.ifausa.org/?page=awards\\_writing](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 2023-24 academic year pursuing a graduate degree. **Any appropriate papers written in fall 2023 or spring and summer 2024.**
- **Submission Deadline:** September 30, 2024.
- **Prize:** \$5,000 cash, plus expenses-paid invitation to the IFA USA Branch Annual Meeting in Spring 2025. The faculty advisor of the winning submission will also receive an expenses-paid invitation to the annual meeting.