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December 7, 2018

**All Participants/Faculty Sponsors
2018 Tannenwald Writing Competition**

I am writing to express thanks to each of you for participating in the 2018 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel.

First Prize (\$5,000):

Colin T. Halpin
Washburn University School of Law
A Step in the Right Direction: The Effects of the Tax Cuts and Jobs Act on the Alternative Minimum Tax and the Need for Further Reform
Faculty Sponsor: Prof. Lori A. McMillan

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

Robert Daily
University of Georgia School of Law
Betting on an Uncertain Future: The Tax Consequences of Large Third-Party Litigation Financing
Faculty Sponsor: Prof. Gregg D. Polsky

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

Alexandre Marcellesi
NYU School of Law
Interpreting the "Reputation or Skill" Clause in Section 199A: A Fool's Errand?
Faculty Sponsor: Prof. Lily Batchelder

Honorable Mention:

Ryan M. Gaylord
The University of Chicago Law School
The Section 4960 Excise Tax on Highly Compensated Employees of Tax-Exempt Organizations: Loopholes and Market Distortion
Faculty Sponsor: Prof. Daniel Hemel

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Honorable Mention:

Ryan Kenny

University of Cincinnati

Using the Principles of Tax Salience for Guidance on How to Design a National Carbon Tax to Reduce Carbon Emissions

Faculty Sponsor: Prof. Stephanie Hunter McMahon

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 black ink, appearing to read "Herbert N. Beller". The signature is fluid and cursive, with a long horizontal stroke at the end.

Herbert N. Beller

President

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