

# The Tannenwald Foundation

for Excellence in Tax Scholarship, Inc.

Attn: Genevieve Tokic  
375 East Chicago Avenue  
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November 28, 2023

RE: Tannenwald Writing Competition  
TO: All Participants/Faculty Sponsors

I am writing to express thanks to each of you for participating in the 2023 Tannenwald Writing Competition, co-sponsored by the Tannenwald Foundation and the American College of Tax Counsel. The winning papers are:

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

Colin Heath  
New York University School of Law  
*Taxing "Borrow" in "Buy/Borrow/Die"*  
Faculty Sponsor: Professor Daniel Hemel

#### Second Prize (\$2,500):

Frédéric Ney  
Georgetown University Law Center  
*Could An Inheritance Tax with a Partial Step-Up in Basis at Death be a Compromise?*  
Faculty Sponsors: Professor Beth Bell and Professor Jon Talisman

#### Third Prize (Tie) (\$1,500 each):

Kaleb Mount  
Yale Law School  
*Rethinking Tracing and Electivity in a Flawed Interest Deduction*  
Faculty Sponsor: Professor Yair Listokin

Neil Kelliher  
University of Virginia School of Law  
*Clearly Erroneous: Countering Federal Circuit Courts' Unjustified and Unnecessary Trend Toward De Novo Review of the Economic Substance Doctrine*  
Faculty Sponsor: Professor Ethan Yale

We congratulate all 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", with a long horizontal flourish extending to the right.

Herbert N. Beller

cc. Larry A. Campagna  
President  
American College of Tax Counsel