



Federal Bar Association

SECTION ON TAXATION

The Federal Bar Association Section on Taxation sponsors an annual writing competition and invites law students to participate. The Section on Taxation has named this annual competition—the Donald C. Alexander Tax Law Writing Competition—in honor of former IRS Commissioner Don Alexander, who passed away in 2009. Throughout his career, Mr. Alexander was both a widely admired role model and an advocate for writing skills and style in tax law. Please share this opportunity with students who may be interested in participating.

Competition Rules

Eligibility: All full-time and part-time law students currently seeking a *juris doctor (JD)* or a *master of laws (LLM)* at an accredited law school are eligible to enter the competition. Students may submit any original paper concerning federal taxation. Papers must be (i) a minimum of twenty pages and a maximum of fifty pages, including footnotes, and (ii) double spaced, with one-inch margins and twelve-point Times New Roman font (though footnotes may be single spaced and in ten-point font). Only one paper per student is permitted. Joint papers are eligible, provided that they are written by a maximum of two co-authors.

Papers written in connection with a law school course, seminar, or paid employment are eligible, provided that they are written in the form of a scholarly article and do not contain any client-specific work product. Student papers submitted for publication in law reviews or other legal journals are eligible for the competition. However, student papers that, at the time of entry, have already been published in a law review or other legal journal, or that have been selected for publication, are not eligible for the competition. Student papers submitted to other competitions are eligible for the Donald C. Alexander Tax Law Writing Competition.

Entry Process: Submissions must be emailed by 5:00 p.m. ET on **January 17, 2025** to FBATaxWritingCompetition@gmail.com, with the subject line “Donald C. Alexander Tax Law Writing Competition.” **The submission must be emailed in PDF format with any identifying information removed from the paper.** The email body must include the following information for each student-author: (i) full name; (ii) law school; (iii) year of study; (iv) phone number, and (v) email address. Each student-author must also attach a completed PDF of the below *Warranty and Authorization To Publish*: (i) guaranteeing that the paper has not been published or selected for publication as of the date the paper is submitted to this competition, and (ii) agreeing to permit the FBA Section on Taxation to publish the paper.

Winners & Prizes: Two winning papers will be selected by the officers of the Federal Bar Association Section on Taxation. The authors of the first place and second place papers will receive:

- (i) A cash prize (\$2,000 for first place and \$1,000 for second place); and
- (ii) A trip to the FBA’s Annual Tax Law Conference which will be held in Washington, DC, March 3, 2025 (value not to exceed \$700), where each winner will be presented with a commemorative plaque.

The first place and second place papers (and/or summaries thereof) also may, in the Section's discretion, be published in *Inside Basis*, the newsletter of the Section, and/or *The Federal Lawyer*, the magazine of the Federal Bar Association. To be eligible for publication in *The Federal Lawyer*, the paper must be on a topic that is of general interest to the Federal Bar Association membership.

Papers will be evaluated based on the following criteria: (1) depth of research; (2) originality of thought; (3) quality, clarity, and efficiency of presentation, and (4) relevance to current tax policy or events. The Section reserves the right to award fewer or lesser prizes (or no prizes at all) if the judges determine that insufficient entries merit selection.

Release: By participating, each entrant agrees to these rules and, to the fullest extent permitted by law, releases and discharges the FBA, subsidiary and affiliated entities, and each of their respective officers, directors, members, employees, independent contractors, agents, representatives, successors, and assigns from any and all liability whatsoever in connection with this competition, including without limitation legal claims, costs, injuries, losses or damages, demands or actions of any kind (including without limitation personal injuries, death, damage to, loss or destruction of property, rights of publicity or privacy, defamation, or portrayal in a false light).

If you have any questions, please contact me at the e-mail address listed above.

Sincerely,

Michael Shaw
Writing Competition Chair

Warranty and Authorization to Publish

The undersigned hereby submits the attached paper entitled for consideration in the Donald C. Alexander Tax Law Writing Competition, sponsored by the Federal Bar Association Section on Taxation (“FBA Section on Taxation”). The undersigned warrants that (i) the paper is the author’s original work, except for properly attributed excerpts and (ii) the paper has not been published or selected for publication in a law review or other legal journal as of the date the paper is submitted to this competition.

In the event that it is selected as a winning paper in the Donald C. Alexander Tax Law Writing Competition, the FBA Section on Taxation may publish the paper: (i) in *The Federal Lawyer*, the magazine of the Federal Bar Association; (ii) in *Inside Basis*, the newsletter of the Section; (iii) on the Section’s web site; and (iv) through re-prints of *The Federal Lawyer* and *Inside Basis*. The author warrants that, as of the date of submission to the competition, publication of the paper by the Federal Bar Association will not infringe upon any copyright, trademark, patent, proprietary, or statutory right of others. The author agrees to notify the FBA Section on Taxation if the paper is selected for publication in another publication prior to publication by the Federal Bar Association. The author agrees to indemnify the FBA Section on Taxation against all damages and/or expenses resulting from a breach of this warranty.

Signature

Street Address

Print Full Name

City, State, and Zip Code

Date

E-mail

Law School

Phone Number