



## International Fiscal Association (IFA) USA Branch 2013 WRITING COMPETITION

The International Fiscal Association USA Branch is sponsoring the 2013 International Tax Student Writing Competition:

- **Subject:** Any topic involving the application of U.S. tax rules to international activities, including taxation under U.S. tax treaties.
- **Open to:** All students during the 2012-13 academic year (including independent study and summer 2012 school courses) pursuing a graduate degree with a tax specialty.
- **Submission Deadline:** September 30, 2013.
- **Prize:** \$2,000 cash, plus expenses-paid invitation to the 2014 IFA USA Branch Annual Conference.

Recent winners:

- **2012:** Assaf Prussak (S.J.D. Candidate, University of Michigan), *The Income of the 21st Century: Online Advertising as a Case Study for The Implications of Technology for Source-Based Taxation*.
- **2011:** Bradford Craig (J.D. 2012, Beasley School of Law, Temple University), *Congress, Have a Heart: Practical Solutions to Punitive Measures Plaguing the Heart Act's Expatriate Inheritance Tax*, *Temple International and Comparative Law Review* (Spring 2012)
- **2010:** Kevin L. Preslan (J.D. 2011, Cleveland State), *Turnabout is Fair Play: The U.S. Response to Mexico's Request for Bank Account Information*, *Global Business Law Review*, Volume 1, Issue 2 (Spring 2011)