



International Fiscal Association (IFA) USA Branch

2013 WRITING COMPETITION RULES

- I. **Eligibility/topics.** Papers must be written by full or part-time students pursuing a degree at the graduate level (J.D., L.L.M., S.J.D, M.S.T., MTA, Masters of Taxation, or similar program), on a topic involving the application of U.S. tax rules to international activities.
 - a. Papers must be no more than 40 typewritten pages in length (double-spaced in 12 pt. font), including footnotes and appendices (both of which may be single-spaced), and in proper citation form.
 - b. Papers written in connection with a school course or seminar offered during the 2012-13 academic year (including independent study and 2012 summer school courses) are eligible for the IFA Competition. Papers prepared for school credit are eligible provided they are the entrant's original work.
 - c. Papers based on research or other work done in connection with law firms or other employment are eligible for the IFA Competition, as are papers evolving from moot court or legal clinic involvement. Any such papers, however, must be in the form of a scholarly article. Client-specific work products (e.g., briefs, legal memoranda, opinion letters, etc.) will not be accepted.
 - d. Student papers submitted for publication in law reviews or other legal journals or periodicals are eligible for the IFA Competition, provided that the version submitted for the IFA Competition shall not reflect any changes made to the paper after submission of the manuscript to any publication.
 - e. Student papers submitted to other competitions are eligible for the IFA Competition.

2. **Faculty sponsors.** Each submitted paper must be sponsored by a professor at the student's school or university.
 - a. Consistent with normal levels of professor supervision with respect to student papers prepared for graduate school courses, the faculty sponsor may (i) assist the submitting student in selecting a topic, (ii) discuss outlines or drafts of the paper with the student, and (iii) offer suggestions with respect to organization and substantive content of the paper.
 - b. The faculty sponsor shall furnish to the Reviewing Committee, along with each submitted paper, a signed letter or other written communication confirming that he or she reviewed the final draft of the paper and consents to being named as faculty sponsor of the paper.
 - c. The same professor may serve as the faculty sponsor of no more than three papers submitted for this year's Competition.



3. **Per-school limits.** No more than three papers may be submitted by students from the same school or university for this year's Competition.
4. **Cover page information.** Each submitted paper shall include a cover page displaying:
 - (i) the title of the article;
 - (ii) the name, educational institution and class, address, phone number and e-mail address of the submitting student; and
 - (iii) the name, address, phone number and e-mail address of the faculty sponsor. The names of the student, faculty sponsor or their school should not otherwise appear in the paper.
5. **Deadline for submission.** All papers submitted for the Competition must be received by the Reviewing Committee by September 30, 2013.
6. **Format of Submission.** The original of each paper should be transmitted by email as a Microsoft Word or pdf attachment to the members of the Reviewing Committee. These are alphabetically by last name:
Prof. Allison Christians at achristians@wisc.edu
Prof. Brigitte Muehlmann at bmuehlmann@suffolk.edu
Prof. Philip Postlewaite at p-postlewaite@law.northwestern.edu
Prof. Brainard Patton at profpatt@bu.edu
Prof. William Streng at wstreng@central.UH.edu
7. **Selection of winners.** Winning papers will be selected by the Reviewing Committee based on, among other factors, (i) depth and creativity of legal analysis; (ii) thoroughness of legal research; (iii) organization and writing style; (iv) difficulty of subject matter; and (v) consideration of tax policy implications. The Reviewing Committee will use its best efforts to arrange for publication of the first-prize paper in a professional tax publication. Competition winners will be notified by December 31, 2013.
8. **Prizes.** A \$2,000 cash prize will be awarded for the winning paper. The author of the winning submission will be invited to attend the Annual Meeting of the U.S. Branch in February 2014, for presentation of the prize. Registration fees, domestic travel, and accommodations will be provided. The Reviewing Committee may, in its discretion, decide to split prizes or award additional prizes.
9. **Inquiries.** Any inquiries regarding the Competition should be directed to any of the members of the Reviewing Committee. Please refer to 6. Format of Submission for the names and contact information.