

Law Student Tax Challenge 2006



The Law Student Tax Challenge (LSTC) is a national tax planning competition sponsored by the Young Lawyers Forum of the Section of Taxation. The LSTC offers students the opportunity to demonstrate their acquired knowledge and interact with experienced practitioners and potential future employers.

In the competition's five-year history, the LSTC has become one of the largest tax competitions for law students in the United States. Over 40 teams from 26 schools entered the written competition. This is the second year the LSTC has included a division for LL.M. students.

Program of Events

- Morning 9:00am – 12:00 pm
 - J.D. Division Semifinal Rounds
 - Teams 1, 3, 10, 23, 27, 28
- Afternoon 1:30 pm – 5:00 pm
 - J.D. Division Final Rounds
 - LL.M. Division Final Rounds
 - Teams 1, 6, 7, 8

LSTC Brackets

J.D. SEMI-FINALISTS

Team # 3
School:

Team # 23
School:

Team # 28
School:

Team # 1
School:

Team # 27
School:

Team # 10
School:

J.D. FINALISTS

Team #
School:

Team #
School:

Team #
School:

J.D. WINNER

Team #
School:

LL.M. FINALISTS

Team # 8
School:

Team # 6
School:

Team # 7
School:

Team #1
School:

LL.M. WINNER

Team #
School:

Judge Biographies

Donald L. Korb

*Chief Counsel, Internal Revenue Service
Washington, DC*

As the chief legal advisor to the IRS Commissioner on all matters pertaining to the interpretation, administration and enforcement of the Internal Revenue laws, as well as all other legal matters, the Chief Counsel provides legal guidance and interpretative advice to the IRS, Treasury and to taxpayers.

Before assuming his current position, Mr. Korb was a partner in the taxation practice area of the law firm of Thompson Hine. He has more than 30 years of experience in the practice of tax law, and before becoming Chief Counsel, focused his practice on handling taxpayer examinations, appeals, litigation, criminal tax and other contested matters, advising clients on prospective transactions, and obtaining rulings and other technical guidance from the IRS National Office.

Steven C. Salch

*Partner, Fulbright & Jaworski LLP
Houston, TX*

Steven Salch's practice involves all phases of state and federal planning, administrative, legislative, and compliance practice, multinational tax and business practice, partnership and hybrid entity matters and administrative practice in the areas of boycott law, export licensing and foreign asset control. He has represented clients before the Examination and Appeals Divisions of the Internal Revenue Service, the United States Competent Authority, the Director of Practice of the IRS, the Treasury Department, the United States Tax Court, the United States Court of Federal Claims, and the United States district courts and federal appellate courts.

Before joining Fulbright & Jaworski, Mr. Salch was manager of state and local tax compliance for Atlantic Richfield Company.

Judge Biographies

Hon. L. Paige Marvel

*Judge, United States Tax Court
Washington, D.C.*

Judge Marvel was appointed to the United States Tax Court for a 15-year term beginning April 6, 1998 by President Clinton. Prior to her appointment, Judge Marvel practiced law for 24 years, concentrating her practice in the areas of federal and state tax litigation (civil and criminal).

Judge Marvel is a Fellow of the American Bar Foundation, the Maryland Bar Foundation, and the American College of Tax Counsel. She is also a member of the American Law Institute. Judge Marvel has served as a member of the Commissioner's Review Panel on IRS Integrity, as an advisor to the American Law Institute's Restatement of the Law 3d, the Law Governing Lawyers project, and as a co-editor of The Journal of Taxation. She has held many positions in the American Bar Association Section of Taxation. Judge Marvel also served as a member of the Commission to Revise the Annotated Code of Maryland (Tax Article) and Chair of its Procedure Subcommittee.

Gray Jennings

*Partner, Tax, Baker Botts LLP
Houston, Texas*

Gray Jennings concentrates on the tax aspects of domestic and international transactions including capital market transactions, mergers and acquisitions, dispositions and other matters including related controversies. He also represents high-net worth individuals and their closely-held businesses.

Judge Biographies

Mary A. McNulty

*Partner, Thompson & Knight
Dallas, TX*

Mary McNulty focuses her practice on tax controversies against the Internal Revenue Service with specific emphasis on cases for large corporate taxpayers and on cases involving partnerships, tax shelters, third party summonses, interest on federal tax refunds and deficiencies, penalties, oil and gas issues, valuation issues, statutes of limitations, and foreign tax credits. Ms. McNulty also counsels on tax planning for partnerships, limited liability companies, and S corporations, particularly partnership investments for exempt organizations.

Larry A. Campagna

Shareholder, Chamberlain, Hrdlicka, White, Williams & Martin; Houston, TX

Larry Campagna's practice focuses on federal, state and local tax controversies, both civil and criminal. He also teaches a course in the law of tax crimes and money laundering at the University of Houston Law Center. Campagna was named a "Texas Superlawyer" by *Texas Monthly* magazine. He has chaired the ABA Tax Section's Employment Taxes Committee, and the IRS Investigations and Procedures subcommittee of the Civil and Criminal Tax Penalties Committee.

Judge Biographies

Richard Lipton

*Partner, Baker & McKenzie LLP
Chicago, IL*

Dick Lipton has handled numerous engagements for clients in a variety of industries in structuring corporate and real estate transactions and providing legal advice relating to tax planning for partnerships and limited liability companies, as well as like-kind exchanges. Mr. Lipton also has considerable experience in the areas of real estate investment trusts (REITs) and investment in real estate by tax-exempt organizations and foreign investors. He has represented large corporations in complex partnership transactions, and has served as an expert witness on matters concerning partnerships and partnership taxation. He also has expertise in a number of other areas relating to tax law, including tax-exempt organizations and the rules involving UBIT, the tax consequences of bankruptcies and workouts and various tax accounting issues.

Deborah A. Butler

*Associate Chief Counsel (Procedure & Administration)
IRS Office of Chief Counsel, Washington, D.C.*

Deborah A. Butler is the Associate Chief Counsel (Procedure and Administration). Ms. Butler was appointed Associate Chief Counsel in July 2000. In this position Ms. Butler oversees a staff of approximately 225 attorneys, managers, paralegals, and other employees within the Office who provide legal services to the IRS, other components of the Chief Counsel's office, other government agencies, and the public in the areas of federal tax procedure and administration. The responsibilities of this office include matters relating to the reporting and payment of taxes; assessment and collection of taxes; the abatement, credit or refund of over-assessments or overpayments of taxes; the filing of information returns; bankruptcy; disclosure; FOIA; privacy law; litigation sanctions; ethics; and liaison with the courts.

Judge Biographies

Hon. John O. Colvin

*Chief Judge, U.S. Tax Court
Washington, D.C.*

Judge Colvin was first appointed to the Tax Court in 1988 by President Reagan; he was reappointed to a second fifteen-year term in 2004 by President Bush. In February 2006, the Judges of the Tax Court elected Judge Colvin to be Chief Judge for a two-year term, beginning in June 2006.

Before joining the Tax Court, Judge Colvin served as Tax Counsel for Senator Bob Packwood, Chief Counsel, and Chief Minority Counsel for the Senate Finance Committee. He has been an adjunct professor of law at Georgetown University Law Center since 1987.

Armando Gomez

*Partner, Skadden, Arps, Slate, Meagher & Flom LLP
Washington, D.C.*

Armando Gomez concentrates his practice on a broad range of tax matters. He advises clients on the structuring and financing of domestic and international partnerships and joint ventures, mergers and acquisitions, spin-offs, cross-border transactions and foreign infrastructure projects. Mr. Gomez also represents clients in federal and state tax controversy matters, administrative and policy matters, and on legislative matters

An active member of the ABA Section of Taxation, Mr. Gomez is also a frequent lecturer and author on topics relating to partnerships and joint ventures, corporate tax shelters and related controversies and ongoing tax legislative matters.

Judge Biographies

Juan F. Vasquez, Jr.

Associate, Chamberlain, Hrdlicka, White, Williams & Martin; Houston, TX

Juan Vasquez, Jr. practices Tax Controversy in the Houston office of Chamberlain, Hrdlicka, White, Williams & Martin. He serves as Chair-Elect of the Houston Bar Association Section of Taxation, Vice President of the Mexican American Bar Association of Houston, Chair of the Current Developments Subcommittee of the American Bar Association Section of Taxation's Committee on Court Procedure and Practice, and is past Chairman in the IRS Tax Practitioner Study Group.

Mr. Vasquez is a Big Brother with Big Brothers Big Sisters and has the great honor to sit on the Big Brothers Big Sisters Board of Directors. Juan is also on the Board of Directors of the Hispanic Bar Association of Houston and the Houston Business and Tax Law Journal. Juan has recently delivered presentations before the American Bar Association Section of Taxation, IRS Nationwide Tax Forum, Tax Executives Institute, Inc., Houston Bar Association Tax Section, and the Houston Bar Association. Juan has also published several articles.

Martin R. Press

Shareholder, Gunster, Yoakley & Stewart, P.A. Fort Lauderdale, FL

Martin Press is board certified in tax law, advising clients in international tax, estate planning and federal and state tax controversies. He founded the Greater Fort Lauderdale Tax Council, is a charter member of the south Florida Tax Litigation Council, and is Chairman of the Board of Governors of Nova Law School at Nova Southeastern University.

Judge Biographies

Robert E. McKenzie

*Partner, Arnstein & Lehr LLP
Chicago, IL.*

Robert Ernest McKenzie has lectured extensively on the subject of taxation. He has presented courses before thousands of CPA's, attorneys and Enrolled Agents nationwide. Prior to entering private practice, Mr. McKenzie was employed by the Internal Revenue Service, Collection Division, in Chicago, Illinois from 1972 to 1978. During that time, he worked as a Revenue Officer, a classroom and OJT Instructor of Revenue Officers, and as an Advisory Revenue Officer in the Chicago Special Procedures Staff. Since entering private practice, he has dedicated a major portion of his time to representation before the IRS. He was a Vice Chair of the ABA Tax Section (2003-2005). He is the ABA Tax Section Liaison to the IRS Commissioner for wage and investment income.

Thomas M. Newman

Civil Trial Attorney, U.S. Department of Justice, Tax Division; Washington, D.C.

Tom Newman represents the United States in civil tax litigation in district court and bankruptcy court. As a member of the Tax Division, Mr. Newman has successfully handled promoter injunction cases.

Before joining the Tax Division, Mr. Newman served as an attorney in the IRS Office of Chief Counsel, and he was a semi-finalist in the 2002 LSTC.

Judge Biographies

Kathryn J. Morrison

*Associate, Miller & Chevalier Chartered
Washington, D.C.*

Kathryn Morrison's practice focuses on corporate tax planning, international tax planning, tax audits and administrative appeals, tax litigation, and judicial appeals. She has written on international tax issues for the ABA NewsQuarterly and Miller & Chevalier Tax Alerts. Ms. Morrison chaired the Problem Drafting Committee for the 2006 ABA Law Student Tax Challenge and has served as a written-round judge in past years.

Daniel M. McCall

*Attorney, IRS Office of Chief Counsel
Washington, D.C.*

Daniel McCall is an attorney in the office of IRS Associate Chief Counsel International, Branch 4, where he practices in the area of international M&A, drafting published guidance in areas such as section 367. Mr. McCall's team placed first in the 2004 LSTC.

Participating Schools

- Golden Gate University
- University of Virginia
- Loyola Law School
- Northern Illinois University
- Cumberland School of Law
- Georgetown University Law Center
- Santa Clara University
- Western New England Law School
- Michigan State University College of Law

LSTC 2006 Committees

Co-Chairs

Tom Greenaway & Pete Lowy

Problem Drafting

Kathryn Morrison

Written-Round Judging

Tom Newman

Oral-Round Judging

Juan Vasquez, Jr.

Marketing

Veronica Rouse & Tiffany Smith



Young Lawyer Forum Info

Whether you're just starting your career or you have a few years experience in the field, the ABA Section of Taxation and Young Lawyers Forum have the tools you need to advance your career. Networking opportunities, CLEs, and mentoring through the Section of Taxation gives you the information you need to navigate the world of tax law.

To join the Young Lawyers Forum, please contact Allen Madison:
allendmadison@yahoo.com.