

# Law Student Tax Challenge 2007-2008



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 seven-year history, the LSTC has become one of the largest tax competitions for law students in the United States. With both LLM and JD divisions, this year over 50 teams from over 35 schools entered the written competition.



**Section of Taxation**  
Young Lawyers Forum



# Program of Events

- Morning 9:00 am – 12:00 pm
  - J.D. Division Semifinal Rounds
    - Teams 2, 3, 9, 21, 22, 25
- Afternoon 1:15 pm – 5:00 pm
  - J.D. Division Final Rounds
    - Scheduled 3:00pm-5:00pm
    - Teams TBA
  - LL.M. Division Final Rounds
    - Scheduled from 1:15pm-4:00pm
    - Teams 5, 10, 17, 19

# LSTC Brackets

## J.D. SEMI-FINALISTS

Team #2  
School:

Team # 21  
School:

Team # 25  
School:

Team # 9  
School:

Team # 22  
School:

Team # 3  
School:

## J.D. FINALISTS

Team #  
School:

Team #  
School:

Team #  
School:

## J.D. WINNER

Team #  
School:

## LL.M. FINALISTS

Team # 10  
School:

Team # 5  
School:

Team #17  
School:

Team #19  
School:

## LL.M. WINNER

Team #  
School:

# Judge Biographies

## **Hon. John O. Colvin**

*Chief Judge, United States 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.

## **Hon. Stephen J. Swift**

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

Judge Swift was appointed by President Reagan as Judge, United States Tax Court on August 16, 1983 for a term ending August 15, 1998. He was reappointed by President Clinton on December 1, 2000, for a term ending November 30, 2015.

Judge Swift received his B.S. in Political Science from Brigham Young University in 1967; in 1970 he graduated with a J.D. from George Washington University Law School.

Judge Swift was an Attorney in U.S. Department of Justice, Tax Division from 1970-74; he served as Assistant U.S. Attorney, Tax Division, U.S. Attorney's Office, San Francisco, CA, from 1974-77. From 1977-1983 he was the Vice President and Senior Tax Counsel, Tax Department at Bank of America N.T. and S.A., in San Francisco, CA. He has served as an adjunct professor in the Graduate Tax Programs at Golden Gate University and University of Baltimore.

Judge Swift is a member of the California Bar, the District of Columbia Bar, and the American Bar Association, Section of Taxation.

# Judge Biographies

## **Donald L. Korb**

*Chief Counsel, Internal Revenue Service  
Washington, D.C.*

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.

## **Nathan J. Hochman**

*Incoming Assistant Attorney General  
Tax Division of the United States Department of Justice  
Washington, D.C.*

From 1990 to 1997, Nathan Hochman was an Assistant United States Attorney, Criminal Division for the Central District of California. Over 10 years ago, Mr. Hochman left his government post to join the law firm of Hochman, Salkin, Rettig, Toscher & Perez, P.C. In January of this year, it was announced that Mr. Hochman would be returned to government service to assume his new role in Washington, D.C. as Assistant Attorney General for the Tax Division of the United States Department of Justice.

At Hochman, Salkin, the 44-year-old tax law practitioner and government criminal attorney handled numerous tax, business, and white-collar criminal cases on behalf of the firm's corporate and individual clients. Mr. Hochman has been certified by California as a specialist in Criminal Law, has tried over 25 cases, and argued over 20 appeals to the Ninth Circuit Court of Appeals.

# Judge Biographies

## **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.

## **William H. Caudill**

*Partner, Fulbright & Jaworski, LLP  
Houston, TX*

Bill Caudill, who practices in Fulbright & Jaworski, LLP's Houston office, has a general tax practice, involving partnerships, oil and gas, real estate and tax-exempt organizations and work with the Internal Revenue Service. A partner since 1986, he also assists clients in bankruptcy and financially troubled commercial transactions.

Mr. Caudill has chaired the State Bar of Texas' Section on Taxation and the ABA Tax Section's Committee on Partnerships and LLCs. He is a Fellow of the American College of Tax Counsel.

Mr. Caudill is listed in *Who's Who in America* and *The Best Lawyers in America*. He was named as a "Top 100 Houston Region Super Lawyer" in the November 2003 issue of *Texas Monthly*. Mr. Caudill was also named as a "Texas Super Lawyer" in Tax Law in the November 2003 issue of *Texas Monthly*.

Mr. Caudill was the principal drafter of the ABA Tax Section's comments on the Partnership Anti-Abuse Regulation.

# Judge Biographies

## **Juan F. Vasquez, Jr.**

*Shareholder*

*Chamberlain, Hrdlicka, White, Williams & Martin  
Houston, TX*

Juan F. Vasquez, Jr. practices Tax Controversy in the Houston office of Chamberlain, Hrdlicka, White, Williams & Martin. He serves as Chair of the Houston Bar Association Section of Taxation, President Elect of the Mexican American Bar Association of Houston, Treasurer of the Hispanic Bar Association of Houston, and is past Chairman of the IRS Tax Practitioner Study Group. Mr. Vasquez was recently honored to be named as a 2008-2009 Nolan Fellow by the ABA Section of Taxation.

Mr. Vasquez is a Big Brother with Big Brothers Big Sisters of Greater Houston and has the great honor to sit on the Board of Directors, where he also serves as Chair of the Audit Committee. Mr. Vasquez is also on the Board of Directors of the Houston Business and Tax Law Journal.

Mr. Vasquez was mentioned as a leading individual in the Tax Litigation Nationwide category, in the Chambers USA's "America's Leading Lawyers for Business" 2006 and 2007 Client Guide. He was also named a "Texas Rising Star" by *Texas Monthly*.

## **Kelley Cooper Miller**

*Attorney Advisor; United States Tax Court  
Washington, D.C.*

Since 2006, Ms. Miller has served as the Attorney Advisor to The Hon. Stanley J. Goldberg of the United States Tax Court in Washington, D.C. Prior to her tenure at the Court, Ms. Miller was an Associate in the Washington, DC office of Powell Goldstein, where she served as editor and contributor to *Joint Ventures Involving Tax Exempt Organizations* by Michael Sanders (Wiley, 2006).

As a student at Georgetown University Law Center, Ms. Miller served as Senior Executive Editor of *The Tax Lawyer*, and has written several articles on issues involving Federal tax law. Ms. Miller is a guest lecturer in tax at Georgetown University Law Center, where she teaches Taxation of Charities.

In 2006, while a student in the LL.M. in Taxation program at Georgetown University Law Center, Ms. Miller and her partner, Michael Gitlin, won the 2006 American Bar Association's Law Student Tax Challenge competition. Ms. Miller is active with the American Bar Association's Section on Taxation, and currently serves on the Law Student Tax Challenge Committee in the capacity of Chair of the Problem Drafting Committee. Ms. Miller authored this year's Law Student Tax Challenge problem.

# 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

## **William J. Wilkins**

*Partner, WilmerHale  
Washington, D.C.*

William Wilkins advises clients on tax and business matters, including tax compliance, exempt organization issues, corporate and partnership transactions, investment structures and federal tax legislation and regulation. He works with the firm's Business Transactions group on the tax aspects of commercial transactions. He has extensive experience with complex joint ventures; business restructuring transactions; bankruptcies and workouts; revenue-producing activities of nonprofits; and planning for various forms of incentive and equity-based compensation. Mr. Wilkins has represented clients before Congress, the IRS and the Treasury Department on a variety of matters.

Mr. Wilkins serves as the Chair-Elect of the American Bar Association's Section of Taxation. He is a fellow of the American College of Tax Counsel and he is a trustee of the American Tax Policy Institute.

Mr. Wilkins has been recognized as a leader in tax in [\*Chambers USA: America's Leading Lawyers for Business\*](#), [\*The Best Lawyers in America\*](#) and [\*The International Who's Who of Business Lawyers\*](#).

## **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.

# Participating Schools

(page 1 of 4)

- Michigan State University
- Lewis and Clark
- Western New England
- Temple University
- Chapman University
- John Marshall University
- Santa Clara University
- Stetson University
- Northwestern University

# Participating Schools

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- Franklin Pierce University
- Louisiana State University
- Cumberland School of Law
- South Texas College of Law
- SMU Dedman School of Law
- Indiana University--Bloomington
- University of Florida, Levin COL
- Tulane University Law School
- University of Washington

# Participating Schools

(page 3 of 4)

- University of San Francisco
- William Mitchell College of Law
- Southwestern Law School
- University of California, Hastings COL
- Loyola Law School, LA
- Seton Hall University SOL
- University of Wisconsin Law School
- Wake Forest
- Boston University

# Participating Schools

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- University of Baltimore SOL
- Thomas M. Cooley Law School
- Thomas Jefferson SOL
- University of Pittsburgh SOL
- Marquette University Law School
- University of San Diego SOL
- University of Denver - Sturm
- Golden Gate University
- Georgetown University

# LSTC 2007 Committees

Co-Chairs

Pete Lowy &  
Kathryn Morrison Sneade

Problem Drafting

Kelley Miller

Written-Round Judging

Robb Longman

Oral-Round Judging

Juan Vasquez, Jr.

Marketing

Tom Greenaway



## *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 Robb Longman:  
RLongman@JGLLAW.com.