

## LAW STUDENT TAX CHALLENGE

# Reflections on One School's Experience

By Anthony C. Infanti\*

Over the years, I have coached several teams that have participated in the Tax Section's Law Student Tax Challenge. This year was, however, the first time that I had a team make it to the semi-finals—and the first time that a team from the University of Pittsburgh won Best Written Submission. I could not be prouder of my students, Yelena Cheskidova and Eduardo Santaolalla.

I have always found the Law Student Tax Challenge to be a rewarding experience for me and for my students. It is heartening to see students so enthused about tax that they wish to take on an extra “challenge” on top of their regular course work—and for no reason other than their passion for tax law. As a teacher, watching your students put to use the knowledge and skills that they have learned in class is just about the most rewarding experience that you can have.

But it was even more inspiring to watch how hard Yelena and Eduardo worked to prepare for the oral argument portion of the competition. That is where I truly saw them come together and work as a team. Over a very short time, they worked together to improve their arguments and presentation skills through a series of practice sessions. Their dedication and hard work—and the resulting quick and marked improvement in their performance—amazed us all.

The Law Student Tax Challenge obviously provides an opportunity for tax students to hone their writing skills and, for those lucky enough to make it to the semi-finals, their oral skills as they are asked to explain their work product to a panel of judges. But the Law Student Tax Challenge also teaches law students

a skill more rarely taught in law schools, namely, how to work with others cooperatively on a shared task while navigating differences of opinion. It is not easy to teach teamwork—or, for that matter, to get law students to appreciate its importance—but, as Yelena and Eduardo's narrative below illustrates, the Law Student Tax Challenge provides an excellent venue for accomplishing both of these tasks at the same time.

### In Yelena's and Eduardo's words ...

When we first learned about the Tax Section's Law Student Tax Challenge, we were intrigued by the unique opportunity to participate in a tax-themed activity. We are both interested in pursuing careers in taxation and thought it would be good experience. Starting out, we never expected to make it to the semi-finals or to win the Best Written Submission Award. Looking back on it, this was one of the most rewarding experiences of our law school careers. It not only challenged our tax knowledge but allowed us to grow as individuals and come together as a team even though our values regarding risk aversion are very different.

Throughout the fall semester, we struggled to come together as a team. Although we are close friends, we found ourselves on opposite ends of the risk aversion spectrum. Very often, we found ourselves viewing the facts very differently. There was one sticky point in particular. To this day, we cannot agree whether the facts support our hypothetical client declaring only \$1.2 million of income on his tax return. As we continued to research this issue, supporting the more aggressive

position became a fun game of creative lawyering. After weeks of conflict, we finally agreed to present both views to our hypothetical client as alternatives.

As the deadline for submission approached, our team dynamic became even more complicated. We struggled to navigate busy schedules and ended up splitting most of the work to finish separately. We took turns editing the entire memo and client letter a few times, making it a coherent whole reflecting both of our voices. Even at this point, every time one of us edited the memo, the \$1.2 million issue would change to be more or less risk averse. Through this back and forth, our argument really evolved.

We were incredibly surprised and excited to learn that we were selected as semi-finalists because we struggled to pull everything together on time. The news infused us with a new energy to work even harder. As soon as we got back to school, we started preparations for our oral defense, doing additional research and practicing with different panels of professors and tax professionals. Each practice session brought new trials forcing us to look critically at our arguments, particularly on the issue we disagreed on. We had to become a team and back a position that made one of us uncomfortable. It took countless hours of research and one-on-one argument to finally come together on the final argument we could assertively present to the panel at the Midyear Meeting of the ABA Section of Taxation.

The Meeting was an amazing experience. It was also intimidating. When we first got to Phoenix, we talked about feeling that we did not belong

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there because everyone there was so smart. However, everyone with the Young Lawyers Forum was incredibly welcoming, constantly praising the semi-finalists and finalists for making it so far. At the Orientation and the First-Time Attendees Orientation Dinner, the members of the Young Lawyers Forum encouraged everyone to sit in on

committee meetings and to network. The Tax Section's commitment to young lawyers inspired a new confidence in us, which allowed us to relax and have fun with the oral arguments.

We were really surprised and exuberant to learn that we won the Best Written Submission Award. We never expected to win because we

felt so rushed when we turned in our submission. The experience was inspiring, bringing out a new confidence and motivation to learn as much as we can. Our amazing mentors have given us the tools to be great; we just have to have fun doing what we love. ■



## Law Student Tax Challenge Winners

The Tax Section congratulates the winners of its 13th Annual Law Student Tax Challenge. An alternative to traditional moot court competitions, the Law Student Tax Challenge asks two-person teams of students to solve a cutting edge and complex business problem that might arise in everyday tax practice. Within the J.D. and LL.M. divisions this year, 88 teams from 46 schools entered the written competition. Ten semi-finalists and finalists were selected to present oral arguments before a panel of distinguished tax lawyers attending the Section's 2014 Midyear Meeting in Phoenix, and the winners were honored at a reception during the meeting. Following is the complete winning roster. For more information, visit the Section website at [www.americanbar.org/tax](http://www.americanbar.org/tax).

### J.D. Division

1st Place:

**Morgan L. Klinzing and Benjamin Newell**  
University of Georgia Law

2nd Place:

**Sam Gonas and Alexander Martini**  
Florida International University College of Law

3rd Place:

**Steven Iverson and Kerrilyn Russ**  
Washburn University School of Law

Best Written Submission:

**Yelena Cheskidova and Eduardo Santaolalla**  
University of Pittsburgh School of Law

Semi-Finalists:

**Maxim Tuminsky and Aaron Wong**  
Loyola Law School, Los Angeles

**Luke Stankiewicz and William Fuchsman**  
Quinnipiac University School of Law

### LL.M. Division

1st Place:

**Julie Ickes and Sara Heuer**  
University of Florida College of Law

2nd Place:

**Hanna Lee and Thai Duong Nguyen**  
Northwestern University School of Law

Best Written Submission:

**Justin Du Mouchel and Alexander Dobyan**  
Northwestern University School of Law

Finalists:

**Patrick Roach and Philip Farwell**  
Georgetown University Law Center

**Justin Du Mouchel and Alexander Dobyan**  
Northwestern University School of Law