

to gain public speaking experience and confidence. The military personnel appreciate the variety of experiences and backgrounds tax lawyers provide to the classroom experience.

For questions about the opportunities to volunteer as a Military VITA instructor, contact Wells Hall, Vice Chair (Pro Bono and Outreach) of the Section (wells.hall@nelsonmullins.com; 704-417-3206) or Derek Wagner, Pro Bono Staff Counsel for the Section (derek.wagner@americanbar.org; 202-442-3425).

Other Pro Bono Opportunities for Tax Lawyers

Tax lawyers can also sign up to participate in the **ABA's Military Pro Bono project**. To sign up, go to <http://www.militaryprobono.org> and register. Once registered, you can either accept cases or offer to provide advice to Judge Advocates upon request. The registration process will ask for a practice area and other basic information.

Opportunities are available for tax lawyers to volunteer to participate in **Low-Income Taxpayer Clinics (LITCs)**, representing low-income taxpayers before the Service, assisting taxpayers in audits, appeals and collection disputes, and helping taxpayers respond to Service notices and correct account problems.

In addition, tax lawyers can volunteer to assist pro se taxpayers appearing before the Tax Court as a part of the **Tax Court's Bar Sponsored Calendar Call Program**, described on the Tax Court's webpage at <http://www.ustaxcourt.gov/clinics.htm>. ■



Winners of the 14th Annual Law Student Tax Challenge

The Section is pleased to announce the winners of the 14th Annual Law Student Tax Challenge, a contest designed to give students an opportunity to research, write about, and present their analyses of a real-life tax planning problem. The competition is open to both J.D. and LL.M. law students.

Aaron Miki and **Mikkela Sweet** of the University of San Francisco School of Law were awarded first place in the J.D. Division. Their coach was **Davis Yee**. **Riley Becker** and **Mary Beth Dolan** of Northwestern University School of Law were awarded first place in the LL.M. Division. Their coach was **Herbert Beller**. The teams presented oral arguments before a panel of distinguished tax lawyers and tax court judges attending the Section of Taxation 2015 Midyear Meeting in Houston, TX, with the winners honored at a reception during the meeting.

The other awardees from this year's competition include:

J.D. Division:

- 2nd Place: Christine Fukushima and Tommy Du, University of California, Irvine, School of Law.
- 3rd Place: Ankur Thakkar and Thomas Vanik, Cleveland-Marshall College of Law
- Best Written Submission: Ankur Thakkar and Thomas Vanik, Cleveland-Marshall College of Law

LL.M. Division:

- 2nd Place: Jessica Cory and Morgan Klinzing, New York University School of Law
- Best Written Submission: Jessica Cory and Morgan Klinzing, New York University School of Law

An alternative to traditional moot court competitions, the Law Student Tax Challenge (LSTC) is organized by the Section's Young Lawyers Form. The LSTC asks two-person teams of students to solve a complex business problem that might arise in everyday tax practice. Teams are initially evaluated on two criteria: a memorandum to a senior partner and a letter to a client explaining the result. Based on the written work product, six teams from the J.D. Division and four teams from the LL.M. Division receive a free trip to the Section's Midyear Meeting, where each team presents its submission before a panel of judges consisting of the country's top tax practitioners and government officials, including tax court judges. The competition is a great way for law students to showcase their knowledge in a real-world setting and gain valuable exposure to the tax law community. For more information about the LSTC, go to www.americanbar.org/groups/taxation/awards/law_student_tax_challenge.html. ■