

## The National Tax Moot Court Competition

The Florida Bar Tax Section sponsors the National Tax Moot Court Competition on an annual basis. The 2007 competition will be held February 8-10, 2007, at the Sandpiper Hotel in St. Petersburg, Florida.

The competition is limited to sixteen (16) teams from law schools throughout the country. Schools are allowed to enter more than one team only if less than sixteen schools register. Each team shall consist of two or three students, all of whom must be full time law students at the time of the competition. Teams will be allowed entry on a first come, first served basis upon receipt of both the completed registration form and payment of the entry fees. The format of the competition consists of a first round double elimination oral argument followed by single elimination quarterfinals, semifinal and final rounds. There is a separate competition for written briefs, with independent judging and awards. The problem consists of three or four issues, all tax related. For preliminary rounds of the oral argument competition, judges are made up of attorneys who are members of The Florida Bar Tax Section. The final & consolation rounds consist of judges from the United States Tax Court.

Due to the popularity of this competition, The Tax Section cannot guarantee all interested teams a spot. We do, however, try to be fair and give everyone the opportunity to participate. **Each year, during the first full week of September, registration packets are mailed to all schools that competed in the prior year's competition. Returning schools will have one week advanced notice to register before the competition is open to everyone.** It is important to note that returning schools are not guaranteed a position in the competition. The second week of September, notices are sent to the remaining schools on the section's master mailing list. All notices are sent by US mail.

If your school would like to be noticed of upcoming competitions, please email the Section Administrator Donna Rigo at [drigo@flabar.org](mailto:drigo@flabar.org).