



TAX SECTION
of The Florida Bar

2022 National Tax Moot Court Competition

March 17 – 19, 2022 Live at University of Miami Law



MIAMI
LAW

Address: 1311 Miller Rd, Coral Gables, FL 33146
Contact: Aileen Valido, Senior Program Coordinator
305-284-5567 or avalido@law.miami.edu



A Tradition of Excellence

For more than 30 years, The Florida Bar Tax Section has hosted an annual National Tax Moot Court Competition to invite law students from across the country to demonstrate their written brief and oral argument skills. Participation in the competition provides law students with excellent opportunities to sharpen their skills and to network with attorneys from across Florida.

The competition consists of a first-round double elimination oral argument followed by single elimination quarterfinals, then semifinal and final rounds. Members of The Florida Bar Tax Section serve as judges for preliminary oral argument rounds, while United States Tax Court judges hear the final and consolation round arguments.

Written briefs are judged and awarded independently of the oral arguments. The problem consists of three or four tax-related legal issues, and will be circulated to registered teams in mid-January 2022 with a submission deadline of March 4, 2022.

Rules of Entry*

Registration for the NTMCC is limited to sixteen (16) teams comprised of students from law schools throughout the United States, who are currently pursuing their J.D. or joint J.D./LL.M. degree. Schools will be permitted to register more than one team only in the event that less than sixteen schools register.

Each team will consist of two to three students, all of whom must be full-time J.D. or joint J.D./LL.M. candidates at the time of the competition. Students who have obtained their J.D. and who are currently pursuing their LL.M. are not eligible for the NTMCC. Teams will be registered on a first-come, first-served basis, based upon the receipt of both (i) a completed registration form, and (ii) full payment of the required registration fee of Nine Hundred Dollars (\$900) (the "Registration Fee").

Due to the popularity of this NTMCC, the Section cannot guarantee the registration of every interested team. Nevertheless, the Section will attempt to provide a fair and equal opportunity for teams desiring to participate.

[*Click Here for Complete Competition Rules](#)



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Awards

ORAL ARGUMENTS

Winner
1st Runner Up
2nd Runner Up

WRITTEN BRIEFS

Best Brief
Runner Up

BEST INDIVIDUAL ORALIST

2021 TEAMS (Virtual Competition)

Stetson University College of Law | Winner - Oral Argument
Texas Tech University School of Law | 1st Runner Up - Oral Argument
Not Awarded | 2nd Runner Up - Oral Argument
Stetson University College of Law | Winner - Best Brief
St. Thomas University School of Law | Runner Up - Best Brief
Omar Hussein (Stetson University College of Law) | Best Individual Oralist

Brigham Young University J. Reuben Clark Law
Louisiana State University
New England Law | Boston
St. Thomas University School of Law
Stetson University College of Law
Texas Tech University School of Law
University of Alabama School of Law
University of Baltimore School of Law
University of Florida Levin College of Law (2 Teams)
University of Oklahoma College of Law
University of Wisconsin Law School



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Team Registration

\$900 + \$75 per person for the Awards Banquet

Prior year's participating teams will receive one-week advance registration opportunity.

Important Dates

Open Registration Begins	December 10, 2021
Registration Deadline	January 3, 2022
Problem Release Date	January 17, 2022
Problem Due Date	March 4, 2022

REGISTER



Schedule

2022 National Tax Moot Court Competition
University of Miami School of Law
1311 Miller Rd, Coral Gables, FL 33146

Please note: This is Spring Break for UM, so onsite amenities may be closed.

Thursday, March 17, 2022

Teams: Coffee will be available. Breakfast is on your own. Lunch will be provided.

8:00 a.m. – 8:45 a.m.

- Team Welcome/Check-In (Location TBA)
- Judges' and Timekeepers' Meeting (Location TBA) and light continental breakfast.

Round One First Arguments

9:00 a.m.

Room Locations TBA

Team 1, Petitioner
vs.
Team 14 Respondent

Team 2, Petitioner
vs.
Team 13 Respondent

Team 3, Petitioner
vs.
Team 12 Respondent

Team 7, Petitioner
vs.
Team 8 Respondent

10:45 a.m.

Room Locations TBA

Team 4, Petitioner
vs.
Team 11 Respondent

Team 5, Petitioner
vs.
Team 10 Respondent

Team 6, Petitioner
vs.
Team 9 Respondent

12:00 p.m. – 1:00 p.m. Lunch Provided

1:30 p.m. and 3:00 p.m. Round One – Second Argument (*Matchups to be determined.*)

**If your team is advancing to the next round, please have at least one team member at the information table at 4:30 p.m. Teams will be pulled by lot and you will be assigned both a time and side of the argument.*



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Friday, March 18, 2022

Coffee will be available. Breakfast is on your own. Lunch will be provided.

All room locations TBA.

8:00 a.m. – 8:45 a.m.	Team Welcome/Check-In
	Judges' and Timekeepers' Meeting and Light Continental Breakfast
8:30 a.m.	Round One – Third Argument*
11:00 a.m.	Quarter-Finals (8 teams)
12:30 p.m. – 1:30 p.m.	Lunch Provided
1:45 p.m.	Semi-Finals
6:00 p.m. – 8:00 p.m.	Reception Hosted by UM

Saturday, March 19, 2022

Coffee will be available. Breakfast and lunch are on your own.

All room locations TBA.

10:30 a.m.	Consolation Round
2:00 p.m.	Final Round
12:00 p.m. – 1:00 p.m.	Judges' Luncheon
6:00 p.m. – 7:30 p.m.	All Competitors Reception
7:00 p.m. – 10:00 p.m.	Awards Banquet (Ticket Required)



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Logistics

UM Law has arranged a room block at the [Thēsis Hotel](#)
1350 S. Dixie Hwy., Coral Gables, FL 33146, 888.304.5055
Rooms are \$175 per night; reservation details will be provided soon.

*Questions? Please contact Aileen Valido, Senior Program Coordinator
305-284-5567 or avalido@law.miami.edu.*

- [Airport and transportation information](#)
- [Things to do near University of Miami](#)

REGISTER