



**TAX SECTION**  
of The Florida Bar

# 2022 National Tax Moot Court Competition

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



Address: 1311 Miller Rd, Coral Gables, FL 33146  
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## 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](#)



## **TAX SECTION of The Florida Bar**

### **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





## 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

<b>9:00 a.m.</b>	<b>10:45 a.m.</b>
<b>Room Locations TBA</b>	<b>Room Locations TBA</b>
Team 7, Petitioner vs. Team 9, Respondent	Team 8, Petitioner vs. Team 3, Respondent
Team 1, Petitioner vs. Team 11, Respondent	Team 12, Petitioner vs. Team 4, Respondent
Team 10, Petitioner vs. Team 6, Respondent	Team 5, Petitioner vs. Team 2, Respondent

### Round One Second Arguments

<b>1:30 p.m.</b>	<b>3:00 p.m.</b>
<b>Room Locations TBA</b>	<b>Room Locations TBA</b>
Team 4, Petitioner vs. Team 7, Respondent	Team 11, Petitioner vs. Team 8, Respondent
Team 6, Petitioner vs. Team 1, Respondent	Team 2, Petitioner vs. Team 12, Respondent
Team 9, Petitioner vs. Team 10, Respondent	Team 3, Petitioner vs. Team 5, Respondent

**12:00 p.m. – 1:00 p.m.** Lunch Provided

*\*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.*



# **TAX SECTION**

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**MIAMI**  
**LAW**

### **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. – 8:30 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 (4 teams)
4:15 p.m. – 6:15 p.m.	LLM Reception Hosted by UM (requires <a href="#">sign-up</a> )

### **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
12:00 p.m. – 1:00 p.m.	Judges' Luncheon
2:00 p.m.	Final Round (LIVE STREAMED)
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; reserve rooms [here](#).

*Questions? Please contact Aileen Valido, Senior Program Coordinator  
305-284-5567 or [avalido@law.miami.edu](mailto:avalido@law.miami.edu).*

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