**Tax Challenge- LAW 495-001 (6532)**

The Tax Challenge is being offered as one credit class in fall 2024. Class meeting times are flexible and will involve discussing the competition rules and receiving guidance to the extent permitted by the rules from Prof. Galvin.

An alternative to traditional moot court competitions, the Law Student Tax Challenge (LSTC) is organized by the American Bar Association Tax Section’s Young Lawyers Forum.

The LSTC asks two-person teams of students to solve a complex business problem, which is generally released at the beginning of September, 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. **For any teams that are selected as finalists, there will be another one credit class available in spring 2025.**

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, including Frequently Asked Questions, go to: <https://www.americanbar.org/groups/taxation/awards/law_student_tax_challenge/>

If you are interested in enrolling, have questions, or would like more information, please contact Prof. Galvin at [sgalvin4@luc.edu](mailto:sgalvin4@luc.edu). It is a team competition, so you can self-select a teammate and enroll together or request to be assigned a teammate. If there are no other students enrolled and available to be your teammate, you may not be able to participate.