

UB Law Forum

Volume 9
Number 1 *Winter 1996*

Article 26

1-1-1996

UB Team Places First in Mugel Tax Competition

UB Law Forum

Follow this and additional works at: https://digitalcommons.law.buffalo.edu/ub_law_forum

Recommended Citation

UB Law Forum (1996) "UB Team Places First in Mugel Tax Competition," *UB Law Forum*: Vol. 9 : No. 1 , Article 26.

Available at: https://digitalcommons.law.buffalo.edu/ub_law_forum/vol9/iss1/26

This Article is brought to you for free and open access by the Alumni Publications at Digital Commons @ University at Buffalo School of Law. It has been accepted for inclusion in UB Law Forum by an authorized editor of Digital Commons @ University at Buffalo School of Law. For more information, please contact lawscholar@buffalo.edu.

UB Team Places First in Mugel Tax Competition

Home field advantage paid off for the team of Jason M. Carusone, Christine L. Keller and Larry E. Wollert, II, in 1995's Mugel Tax Competition. This group from the Class of 1995 advanced straight to the winner's circle, marking UB Law's presence in the top spot for only the second time in history.

Sixteen teams participated, representing 12 different schools from the northeast, including two from UB Law School.

Law professor Kenneth Joyce, who frequently writes the questions for the competition, selected gift and estate tax as the topic. Competitors split the issues in "Estate of Ploy Indirect vs. Commissioner of Internal Revenue," in arguing whether the subject dollar amounts should be included in the decedent's estate.

Preliminary rounds were held at the Buffalo City Court House. Judged by local tax attorneys, four teams advanced to the semi-finals, including the Salmon P. Chase College of Law at Northern Kentucky University, St. John's Law School, University of Maryland School of Law and UB Law. UB and St. John's Law School then went into the final round in the Ceremonial County Court House.

By that time, the competitors had overcome the jitters experienced in the earlier rounds. According to Carusone, "The final round was the most relaxing and enjoyable because we didn't have to worry. At that point, there was nothing left to lose. The worst thing that

could happen is that we would come in second place."

Also in the final round, Keller noted that some of the cases used in their arguments had been decided by the same Federal Tax Court judges volunteering their time and expertise that day. Honorable John J. Pajak, Honorable Carleton D. Powell, and Honorable Daniel J. Dinan served as judges for the competition.

Sidney Reuben, a partner in the Rochester law firm of Harris Beach & Wilcox, served as Chief Justice of the final round. Reuben has been a final round judge since the competition began in 1971.

The team of Carusone, Keller and Wollert also won an award for Second Best Brief. In addition, Keller was recognized as Second Best Orator. Both Carusone and Keller credit much of their success in the oral argument to having a third member on their team. Although Wollert was unable to argue the day of the competition, he acted as coach throughout the preparation and was able to familiarize himself with both sides of each issue.

The second UB team consisted of Jeffrey L. Vogel '95 and Irene L. Rachlinski, now a third-year student at the Law School. Their team was recognized with Third Best Brief.

The competition's namesake, Professor Albert R. Mugel, is proud of how UB Law has enriched the country's first national tax contest. A senior partner and a founding member of the Buffalo-based law firm of Jaeckle Fleischmann & Mugel, he says, "There are not a lot of national inter-law

school moot courts, and it is remarkable to keep something like this going for close to 25 years."

Regarding the benefits to students, Mugel says, "The tax competition has a substantial value, as do all moot courts. It involves a great deal of research and analysis to write a lengthy brief and to be able to argue both sides during the oral competition.

"I have often thought about a transformation that occurs for many law students. Whether it be through a writing experience or moot court, students discover for the first time the gratification involved in an in-depth analysis of a narrow issue, giving them the feeling that they know more than anyone else on that particular question."

Keller agrees that the competition offers invaluable training. "Having to prepare a brief was good experience. I think Moot Court is one of the most relevant things you can do in law school, especially if you are thinking about going into litigation. Like anything else, the more you stand up and talk in front of people, the easier it becomes."

"Everyone should participate in oral argument more than once during law school," Carusone believes. "That is the time to make mistakes. You get the fear out of the way and learn much to apply next time, which may happen during the actual practice of law." ■