

RULES OF THE 2008 ANNUAL
ALBERT R. MUGEL
NATIONAL TAX MOOT COURT COMPETITION

I. ELIGIBILITY FOR COMPETITION

A team must:

- A. Notify the Buffalo Moot Court Board of its intention to compete by returning the Registration Form to the University at Buffalo Law School by Tuesday, December 11, 2007. Teams are urged to notify the Board as soon as possible. Teams who notify the Board after the deadline may be allowed to compete at the discretion of the Board.
- B. Submit a brief as defined in Rule III in the following manner:
1. Four (4) hard copies of the brief shall be mailed to:

Buffalo Moot Court Board
604 John Lord O'Brian Hall
University at Buffalo Law School
Buffalo, NY 14260

The briefs must be POSTMARKED by February 5, 2008!

AND

2. Email the brief as an attachment in Microsoft Word format to the following e-mail address: buffalomootcourtboard@gmail.com. The e-mail must be received by 5:00 pm E.S.T. February 5, 2008.
3. By submitting a brief, each team member certifies that such brief was prepared in accordance with the rules and represents the work product solely of that member's team.

4. All electronic submissions of the brief must be merged into a single, non-password protected, Microsoft Word file. Any briefs submitted as multiple files will be penalized.

II. TEAMS

- A. A school may enter up to two teams consisting of two or three members each. Two members of a team must compete in each oral argument. In the case of a three-person team, each team member must compete in at least one oral argument round. Three-member teams which fail to have each member compete in at least one oral argument round will be automatically disqualified.
- B. No competitor may have a law degree at the time of the competition.
- C. Each member must be enrolled in the law school they represent either as a full- or part-time student.
- D. In the event that students from different law schools wish to compete together as members of one team, they may do so provided that their schools have not or will not be entering the maximum two teams in the competition.
- E. All teams must submit the names of the team members with the e-mailed submission of their brief. There will be no changes to the composition of the team after that submission.

III. BRIEFS

- A. Choosing Positions: The brief shall be a written argument in support of either Petitioner or Respondent concerning the issues to be presented in oral argument. Each team will be assigned a team number. Even numbered teams will submit a brief for Respondent, while Odd numbered teams will submit a brief for Petitioner.
- B. Brief Format: The brief must be typed, double-spaced, and submitted on 8^{1/2} x 11 inch white paper. All briefs must be submitted in Times New Roman 12 point font. Left and right margins must be 1.25 inches and top and bottom margins must be one inch. The length of the "Argument" section is limited to twenty-five (25) pages. Total brief is limited to thirty-five (35) pages, thirty-eight (38) pages including the 2 front cover pages and back cover. Both cover pages should be formatted according to the rules of the U.S. Supreme Court. The first cover page of the brief shall include the name of the law school and

the team number. The second cover page shall include the team number, but not the name of the law school. The name of the law school and team number shall not be included elsewhere in the brief. Briefs shall not be signed and no information that would suggest the identity of the team or its school may appear anywhere in the brief. Respondent's brief cover should be red, and Petitioner's brief cover should be blue.

- C. Rules of Form and Citation: Briefs must be in the format required by the U.S. Supreme Court, except as otherwise required by these rules. There need not be a formal statement of jurisdiction. An appendix is optional for all briefs and will not count towards total page number of the brief. All citation forms should conform to the "bluebook," i.e., A Uniform System of Citation (most current edition) as modified by this rule. String citations and "jump cites" are not required. Either official or unofficial reporters may be used, as long as the brief is internally consistent (e.g., citing to cases under issue #1 with an official reporter and under issue #2 with an unofficial reporter is not internally consistent).
- D. Revisions: No team will be permitted to revise its brief after submission.

IV. ORAL ARGUMENT

- A. Participation: Each team will participate in preliminary rounds. Each team will argue twice on-brief and once off-brief, unless otherwise specified by the Board. For teams consisting of three participants, each team member must argue at least once. Three-member teams which fail to have each member compete in at least one oral argument round will be automatically disqualified.
- B. The competition will consist of three (3) preliminary rounds, followed by quarter-final rounds (**see below), semi-final rounds and a final round.

**Quarter-final rounds will be held at the discretion of the Buffalo Moot Court Board. It is suggested that quarter-final rounds are held in the event there are 16 or more teams in the competition.

- C. Identification of Teams: The Competition Committee will assign each team an identifying number. At the beginning of each argument the team member making the argument will state his or her name and team number. Team members shall not identify the school they represent in any manner during any round of oral arguments.
- D. Oral Argument Format: Oral arguments shall be limited to a total of thirty (30) minutes per team, fifteen (15) minutes per individual team member. Judges may interrupt arguments to ask questions and may allow additional

time to any participants. Petitioners, by advance arrangement, may reserve up to five minutes for rebuttal. The five minute rebuttal time shall be deducted from the team's total time. Only one member of the team presenting the argument may rebut and judges are free to ask that team member any questions regarding any and all issues presented in the case. Each team shall be prepared to argue both sides of the problem.

V. SCORING

- A. The individual score for each preliminary round shall be the average of each judge's score for that individual. Numerical scores shall be computed to three (3) decimal places.
- B. The team's score for each preliminary round shall be the average of the two individual scores for that round.
- C. For the purposes of advancement, a team's overall preliminary round score is the average of all three team preliminary round scores.
- D. Advancement to the semi-finals, or, as needed, the quarter-finals, is determined by 40% brief score and 60% the team's overall preliminary round score.
- E. Best Oral Advocate awards will be awarded to the five individuals who, after completing preliminary rounds, have the highest individual averages.
- F. Best Brief awards will be awarded to the three teams who have the highest brief scores.

Scoring for Quarter-Finals (as needed), Semi-Finals and the Final Rounds:

- G. The quarter-finals (as needed), the semi-finals, and the final will be scored on a one vote per judge basis. Each judge will fill out a score-sheet as was done in each preliminary round. However, for the purposes of the quarter, semi and final rounds, each judge will vote one team as the winner, based on the winning scores on the score-sheets. The team selected by the most judges will advance.
- H. In the case of a tie in the quarter-finals (as needed), the semi-finals, or the final, the team with the highest numerically averaged score wins.

VI. OUTSIDE ASSISTANCE

- A. Any Team which receives inappropriate outside assistance will be disqualified from the Competition. All research, writing and editing must be solely the product of Team members. However, faculty members and other Team advisors may provide advice to a Team. Such advice must be limited to: general discussions of the issues; suggestions as to research sources; consultations regarding oral advocacy technique; the location of legal sources; general legal research methods; general commentary on argument organization and structure, the flow of arguments, and format.
- B. Schools may conduct practice or preliminary rounds among their own students to determine team membership or to prepare for the competition. Schools may not conduct such rounds with students from other schools.

VII. PENALTIES FOR VIOLATIONS

- A. Any team submitting briefs postmarked after February 5, 2008 will be penalized ten points off the brief score for each business day it is late.
- B. Briefs must be e-mailed by 5:00pm E.S.T. on February 5, 2008. Any briefs submitted after that time will be penalized 5 points. After 11:59pm on February 5, 2008, an additional 5 points will be deducted for each day.
- C. Any brief which exceeds the length requirements set forth in Rule III, supra, will be penalized three points for each additional page.
- D. Any team who, for whatever reason, competes in only 2 preliminary rounds will receive as a score the averaged score of every other teams' first round team average.
- E. Any team who, for whatever reason, competes in only 1 preliminary round will be automatically disqualified.
- F. Violation of any other rule may be penalized by point deductions or expulsion from the competition at the discretion of the Buffalo Moot Court Board.

VIII. RELEASE OF SCORES

- A. Each team will receive only their total brief score prior to the start of the first preliminary oral argument round. No team will receive a breakdown of their score or any specific feedback regarding their brief.
- B. Each team will receive only their individual oral argument score at the conclusion of each preliminary round. Each team will receive a redacted copy of the judge's scoring sheet from each preliminary round.