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Law team has winning argument in tax case

NKU duo delights in nuances of complexity

By Howard McEwen
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Dawn Danley-Nichols and Patrick Newton are two students taxpayers may want in their corner if the tax returns they file next month come back with problems.

The two Northern Kentucky University Chase College of Law students won the Albert R. Mugel National Tax Moot Court national championship at the University at Buffalo Law School last month.

"To me, a complex tax problem is like a fantastic mystery that is just waiting to be unraveled," said Danley-Nichols, a full-time student from near Fort Scott, Kan., who will be working for the Office of the Chief Counsel of the Internal Revenue Service.

This is the second time in three years that Chase students won the award.

The competition consists of teams who prepare briefs and oral arguments on a fictional tax case. The Chase duo defeated teams from the law schools of Tulane University, University at Buffalo, Gonzaga, and John Marshall.

"This competition was helpful in providing us practical skills of presentation and oral advocacy that we could not have obtained through classroom work," said Newton.

"It was also a great exercise in working together as part of a team, which is often overlooked in traditional law school curriculum."

Danley-Nichols and Newton argued their case before a bench that included an active United States Tax Court judge, a retired federal magistrate, an active New York state court judge, two tax professors and three practicing attorneys.

For Danley-Nichols, the opportunity allowed her to overcome some fear.

"I knew that I had to get over my fear of oral advocacy," she said. "I have been terrified of oral advocacy since I began law school. I never wanted to litigate anything because I was scared."

Her partner said she overcame those fears with flying colors.

"As an oralist, Dawn has a powerful presence in the courtroom, driving home her argument with poise and persuasiveness," said Newton.

The partners reported that they spent more than 100 hours each in preparing for the competition.

"Honestly, we didn't keep track," said Danley-Nichols. "We began working over Christmas break, by determining the issues and starting research. We then met several times as a team, with our coach, to discuss the best way to approach the problem and separate out the legal issues. The majority of our time was spent on researching and writing the appellate brief."

Newton was also honored as fourth best oralist of the competition. They were coached by Chase

Professor Ljubomir Nacev.
