



Volume 15 (2018) | ISSN 1932-1821 (print) 1932-1996 (online)
DOI 10.5195/taxreview.2018.71 | <http://taxreview.law.pitt.edu>

REFLECTIONS OF PAST EDITORS-IN-CHIEF REGARDING THEIR SERVICE ON THE *PITTSBURGH TAX REVIEW*



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FOREWORD

Anthony C. Infanti, Chief Faculty Editor

It is hard to believe that the *Pittsburgh Tax Review* is celebrating its fifteenth anniversary. It seems like only yesterday that two students—John Marciano and Casey Lothamer—came to speak with me about the possibility of forming a tax journal at Pitt Law. We talked about the then-existing specialty tax journals around the country and how the *Pittsburgh Tax Review* might distinguish itself and attract authors from both academia and the practicing tax bar to publish with us. As peer review surfaced as a way of distinguishing the journal, the conversation naturally came around to gauging my willingness to serve as a faculty editor for the journal (the same conversation happened around the same time with my then-colleagues Darryll Jones and Jim Flannery). John and Casey were quite persuasive and eventually Darryll, Jim, and I agreed to serve as faculty editors for the journal—a role that Darryll played until he left Pitt Law to join the faculty at Stetson University, that Mirit Eyal-Cohen took on when she replaced Darryll until she later left to join the faculty at the University of Alabama, that my colleague Alice Stewart took on when Jim retired, and that I still continue to play fifteen years later.

But despite the importance of faculty involvement in the journal—both reviewing and selecting articles for publication and supervising the operation of the journal—the *Pittsburgh Tax Review* has been a student-driven enterprise from the start. Not only did John and Casey persuade Darryll, Jim, and me to serve as faculty editors, but they and the journal's other founders (a group that includes, among others, David Kirk and Reid Meyer, both of whom are fondly mentioned in the following essays) also overcame every obstacle that the law school's administration put in their way. In fact, when the proposal to create the journal came before the faculty for approval, our

then-Dean, David Herring, remarked how he had purposefully created a series of tasks for the students that was designed to test their perseverance and dedication to the task of creating the journal (e.g., he asked them to craft a budget, to fundraise to cover the startup costs, etc.). The dean then told the faculty that he had never seen a group of students jump through a series of hoops with such flying colors in the way that these tax students had. He was quite impressed by them and was fully supportive of the creation of the *Pittsburgh Tax Review*. Looking back, it is clear that the journal has lasted this long only because of the strong cohorts of tax students that have followed over the years and who have helped us and each other to build not only the journal but also a strong tax program with a wide array of offerings that meets both their desire for a strong tax education and prepares them for tax practice in a variety of settings.

To honor the central importance of students in the operation and longevity of the journal, this issue features work from current and past students who have served on the *Pittsburgh Tax Review*. This commemorative issue begins with a series of short essays from current and past editors-in-chief reflecting on their time on the journal, considering both what their service meant to them then and how it has impacted their lives and careers in the years after their law school graduation. These essays show how the journal has benefited over the past fifteen years from the dedication exhibited by its founding members as well as those who have followed them. And, in turn, the journal has benefited these students both during and after their time on the journal. The essays highlight the important skills that work on the editorial board of a journal can hone—from instilling the confidence necessary for leadership to organization and project management skills to learning how better to communicate and to edit the work of others and their own work. Work on the journal has also helped these current and former students to connect with tax law jobs; to flourish in their jobs, whether those jobs are directly connected with tax law, only tangentially connected to tax, or outside of the tax area altogether; to network and make connections with tax attorneys both inside and outside of Pittsburgh; and, in a couple of cases, to find their spouses!

These contributions from past editors-in-chief are then followed by three student notes—the most we have ever published in a single volume of the journal, because we hold our student notes to the same high standards to which we hold the articles that we publish. Two of the notes happen to have been written by the current Editor-in-Chief, Ram Eachambadi, and the current Executive Editor, Gwentyth Gamble Jarvi. The third note was written

by Danielle Santoro, who recently graduated from Pitt Law and wrote her note in Professor Danshera Cords's Tax Policy Seminar while Professor Cords was visiting with us at Pitt Law for three years—and actively participating herself in the operation of the *Pittsburgh Tax Review*! These three student notes are timely and topical, with Danielle writing about state and local taxation of streaming services, Ram approaching state and local income taxation from a comparative perspective, and Gwenyth approaching the sales taxation of tampons from a feminist perspective.

After fifteen years of hard work by all of our student editors, it is only fitting that an issue of the journal shine a light on them and their efforts, as they have helped the *Pittsburgh Tax Review* to endure and prosper. I know that we all look forward to welcoming new groups of students to the staff of the *Pittsburgh Tax Review* for what we can only hope will be many more years to come.

ESSAYS

JARET GIBBONS, EDITOR-IN-CHIEF, 2005–2006

It was my honor to serve as Editor-in-Chief of the *Pittsburgh Tax Review* during my 2005–2006 academic year at Pitt Law. My experience in this role was unique, as I was the first Editor-in-Chief to take the reins who was not a founding member of the journal. The then-alumni who had worked tirelessly from its nascent beginning to start this publication were entrusting me and my team to continue to grow this still burgeoning young journal, and it was a big responsibility. Particularly, it was even stranger for me as most of my predecessors at least had some background in tax and finance prior to attending law school, but I on the other hand was a government and politics guy who had not even thought about tax law until I was selected as an assistant editor for the *Pittsburgh Tax Review* after my first year of law school. That said, I was enthusiastic and up to the challenge of continuing their legacy and seeing this journal continue to flourish under my leadership. While things got off to a bit of a slow start that year, we were able to get on track and continue producing a quality tax law journal with the help of our faculty advisor Professor Anthony Infanti and my outstanding group of senior editors.

My experience as Editor-in-Chief with the *Pittsburgh Tax Review* also redirected my career path in an unforeseen way. Although tax was not an area of law I had either planned nor really had an interest in practicing upon entering law school, when you are Editor-in-Chief of a tax law journal it is what many people (specifically hiring personnel) assume you want to do with your legal career. Realizing the wisdom of following where opportunity may lead, my role with the *Pittsburgh Tax Review* in large part led me to a position during my final year of law school as a law clerk in the estate, trust, and tax law section of a midsize downtown law firm, and eventually to receive an offer upon graduation to work with the Chief Counsel's Office of the Internal Revenue Service in Washington, DC.

Now, chance would lead to another surprising turn in my life a few weeks before graduation that kept me in public service but brought me back to my small hometown in Western Pennsylvania instead of our nation's capital. I unexpectedly defeated a long-term incumbent in the 2006 primary election and went on to be elected as one of the youngest members of the Pennsylvania House of Representatives later that year. However, my background in tax law and work with the *Pittsburgh Tax Review* continued

to guide my public service career, as I was immediately appointed to the House Finance Committee because of my tax law expertise. My decade in the Pennsylvania House found me involved in many state tax law changes and proposals, including creation of multiple new tax credits, reduction and elimination of business taxes, a role in the natural gas severance tax discussions, and several unsuccessful efforts to reform the property tax system in Pennsylvania.

In the end, perhaps the *Pittsburgh Tax Review* may have had a greater impact on my life than I had on it. However, as anyone chosen to serve in a position of trust and leadership whether in government or any organization will tell you, we are all merely caretakers who during our time try to accomplish something good, but in the end truthfully we all just hope not to screw things up too badly. Still going strong more than a decade after my time as Editor-in-Chief, I guess I did not screw things up that much and hopefully did a little good with my short time at the helm to see the *Pittsburgh Tax Review* celebrate fifteen years of publication and reach a significant level of prominence in the tax law community.

ANNE W. BAUER, EDITOR-IN-CHIEF, 2007–2008

Beginning the moment I decided to run for Editor-in-Chief of the *Pittsburgh Tax Review*, my life changed forever. In pursuit of an entry on my resume, I found a partner for life, a fellow cohort and tax nerd (though he vehemently rejects the characterization), and everything I am not, my husband and father to our own three little tax deductions (for 2017 at least), Michael Bauer.

I first met Michael during orientation for the *Tax Review* at the end of the summer preceding my second year of law school. During the previous spring, I met a number of his friends on a service trip with the Student Hurricane Network following Hurricane Katrina. Michael was the current Editor-in-Chief, and at the end of orientation he walked up to me and introduced himself. We exchanged pleasantries, he made a joke about the debauchery of his friends in New Orleans, and that was the end of that.

Later in the semester, Michael held a meeting for the *Tax Review*, in part, to announce elections for next year's executive board. After the meeting, Michael asked if I would help in carrying leftover food and drink downstairs to the ground floor. I obliged, and we joined a group of his friends and other 2L staff. As I stood there, awkwardly trying to maintain my grip on multiple bottles of soda, Michael asked if I intended to run for a position. No. No, I did not. I had never run for anything in my life and was perfectly content to carry on without ever doing so.

And then I wasn't. I not only made the decision to run for an office, but would consider only the Editor-in-Chief position. I joke with Michael that perhaps I thought, if this bozo could do it, I certainly could . . . but at the time, I did not think him to be a bozo at all. In fact, I thought him to be fairly polished, articulate, and at times witty. I was not myself. I was a planner, a worker bee, a wall-flower, though not particularly flowery—wall paper? I digress. But a leader? A person required to speak words, in front of others, publicly? I most certainly was not this person. Yet, I made the decision that if I was going to be involved, I wanted to be in charge, and I was willing to stand in front of my peers and make a case as to why they should choose *me* to be in charge. The thought of being “on call” in class terrified me. I came close to blacking out during my oral arguments in first-year Legal Writing. Now, I was going to run in an election and if I won, take on the top leadership role. Who was this person?

I later ran into Michael at a Thursday night “bar review.” My eyes on the prize, I stood, oblivious to his advances, rambling on about my qualifications and slinging at him question after question about the journal and how to present myself to the electorate. After each of his attempts to change the subject, I found a way to turn the conversation back to the impending *Tax Review* elections. A few weeks later, Michael went as far as to host a “*Tax Review* Party” to celebrate the publication of our fall issue with the hope that I might, in a social setting, for a moment, stop talking about the elections so he could ask me to dinner. To his dismay, I did not yield, but eventually, after the elections were over, he finally got his chance.

My decision to run for Editor-in-Chief followed a series of uncharacteristically bold decisions in my life. And it was not the last. I was not perfect. I made mistakes. I did not accomplish everything I planned to do with the journal. But when I did err, I was not crushed by the weight of my failure. I just worked harder.

For the first time in my life, I was asked to take charge of something that I viewed as objectively important. That I was trusted with this responsibility made a significant difference in how I viewed my own abilities. My time as Editor-in-Chief prepared me to take on the charges and challenges I came to face professionally. I honed my project management, communication, and editing skills. By running for office and leading subsequent meetings I developed my ability to speak publicly, the confidence to present my ideas and positions to an audience of my peers and superiors, and perhaps more importantly, to accept criticism of those ideas and positions as a tool for development.

While serving as Editor-in-Chief was an incredible opportunity from a professional skills perspective, my time on the journal also began a number of significant professional relationships (in addition to that particularly significant personal one referenced above). I am certain that the recommendation I received from the journal’s faculty advisor played a considerable role in my acceptance to Georgetown University’s LLM in Taxation program. That relationship also opened the door for me to begin a career in teaching, and for that I am eternally grateful.

After beginning my career with the IRS Office of Chief Counsel, I found myself working in the same Associate Chief Counsel division as the co-founder of the *Pittsburgh Tax Review*. When he discovered my interest in teaching, he offered me a chance to teach during a meeting of the class he taught at Georgetown. While that experience was by all accounts a disaster,

it was a learning experience that helped to put me on the path I find myself on today.

In addition to professional skills and valuable relationships, had I not taken on the role of Editor-in-Chief, I don't know that I would have acquired the confidence to successfully argue cases before the Tax Court or to present and defend my positions in front of IRS Chief Counsel executives. Had I not been the Editor-in-Chief of the *Pittsburgh Tax Review*, I certainly would not be standing in a lecture hall today teaching Federal Income Tax at the University of Pittsburgh School of Law.

On that note, I will close with this thought—take risks, take chances. Challenge yourself and put yourself in situations that make you uncomfortable. Rise above what you think you can do, and you may be surprised by your capabilities and accomplishments. You never know how one little decision might change your life.

JARED S. ROACH, EDITOR-IN-CHIEF, 2008–2009

I recall vividly two things about my time as Editor-in-Chief of the *Pittsburgh Tax Review*. The first is the continued passion for the *Tax Review*'s success exhibited by the founders. I corresponded regularly with David Kirk regarding all things *Tax Review*. And David always made time for our discussions. A particular issue of focus was continuing to establish the subscription base of the *Tax Review*. When I served as Editor-in-Chief, the *Tax Review* was not quite old enough to be fully established at the school, but it was not brand new, either. Because David took such an ownership in the *Tax Review*, he helped navigate critical issues, such as fundraising. I always took comfort in knowing that someone with a vested interest in the *Tax Review*'s success was available to provide guidance. Further, I wanted to ensure the *Tax Review* continued to grow; I did not want to let the founders and former members down by allowing the *Tax Review* to fail on my watch.

My second recollection is how serving on the *Tax Review* impacted my career, which is in no way related to the type of law I practice. I am a bankruptcy attorney representing corporate debtors and creditors. If I have tax-related questions, I know to ask the experts. But what the *Tax Review* did prepare me for was working with, and managing, a team of highly motivated people. Serving as Editor-in-Chief gave me firsthand experience in planning and management. I use these skills on a daily basis, and I can always look back to my time as Editor-in-Chief as the first time in my career I was tasked with the real responsibility of overseeing a team to accomplish one goal. Beyond being a skill that is useful at a law firm, it is a skill that is useful in life. The *Tax Review* helped shape my managerial style and approach.

BENJAMIN M. COX, EDITOR-IN-CHIEF, 2009–2010

When I began law school, I was unsure of what area of law I wanted to focus on. Law school presented a plethora of opportunities, fields and specialties to explore. I became interested in tax law and was fortunate to join the *Pittsburgh Tax Review* as an Associate Editor before being elected Editor-in-Chief for the 2009–2010 school year.

Serving as Editor-in-Chief provided me the opportunity to meet and interact with former members of the *Pittsburgh Tax Review* who developed careers in the area of tax law following their graduation. I was also able to develop relationships with authors and the student and faculty members of the *Pittsburgh Tax Review* that shared a mutual interest in tax law.

My position on the *Pittsburgh Tax Review* allowed me to better understand the impact of taxes on all areas of life and the law. My time as Editor-in-Chief shaped my career as an attorney. Following graduation, I accepted a position in a firm focusing on estate and gift tax planning; corporate, partnership and personal tax planning; IRS representation; and tax litigation. I am forever grateful to the faculty and students for their work on the *Pittsburgh Tax Review*. My time with the *Pittsburgh Tax Review* piqued my interest in tax law and led to the career that I thoroughly enjoy today.

TOM CARPENTER, EDITOR-IN-CHIEF, 2010–2011

My time on the *Pittsburgh Tax Review* (PTR) began in the Fall of 2009 when I was a 2L at the University of Pittsburgh School of Law. It's hard to believe that has been almost ten years ago. It's even harder to believe that, as I write this, I'm several months into a two-year secondment with PwC UK, an opportunity rooted in my time on the PTR.

The journey that took me from reviewing footnotes on the fifth floor of the Barco Law Library to advising clients on U.S. international tax issues for PwC UK in London followed a relatively straightforward, but definitely not always easy, path. It is a path that was facilitated, especially in the very early days of my career, by the relationships I built and experiences I gained while on the PTR.

In brief summary, a good friend of mine (who later became my wife and a successful PTR alumna as an in-house corporate attorney) was on the journal during the year in which I was Editor-in-Chief. Her student note mentor was an international tax attorney with PwC in Pittsburgh. As luck would have it, PwC was hiring and, despite being on the journal, she wanted nothing to do with tax law but knew that I did. She put me in touch with her mentor, which led to me joining PwC's International Tax Services practice in the Pittsburgh office after law school graduation. From there, with a lot of hard work, and quite a bit of luck, I've enjoyed a rewarding and successful career and look forward to more of the same in the future.

The point of recounting this is to illustrate that the journal was a resource for me as I became a part of the Pittsburgh tax community. The skills that I gained on the Journal were invaluable to my development. Whether it was developing attention to detail (a crucial skill for a tax attorney) by painstakingly learning the Bluebook or developing project management skills by planning a CLE and managing the publication of two PTR issues from article submission to subscriber distribution, the journal gave me a solid foundation from which to build my professional career. The relationships I cultivated during my time on the journal not only gave me a foot in the door at PwC, but they have also matured into a valuable network of professional colleagues. Fellow PTR members, whether on the journal contemporaneously with me or not, cover not just tax law and Pittsburgh but many areas of law and geographic regions.

As the PTR was a resource for me, I'd like it to be a resource for others. I'd like it to provide them with a skill or a relationship, no matter how large

or small, that assists them in their career. This intent is central to the vision I have for the journal. From the time I was Editor-in-Chief, that vision has been one in which the PTR is a resource for the Pittsburgh tax community and the Pittsburgh tax community is a resource for the journal. Through the collaboration of a dedicated group of PTR alumni and repeated groups of impressive and engaged PTR board members, I think that vision is being realized.

For example, the PTR has hosted numerous continuing legal education events which have been presented by and well attended by tax practitioners in Pittsburgh. The journal has annually coordinated an event in which PTR students writing an academic note on tax law are matched with a former PTR member who mentors them through the process. Pittsburgh tax practitioners have published articles to the PTR and outstanding academic notes from PTR students are published in the journal. In recent years, the PTR has hosted a session where academic notes to be published are presented by their author and commented on by other students and local tax practitioners. Finally, and most importantly, the PTR has produced some exceptional tax attorneys (and exceptional attorneys in many other fields as well) who advise clients from positions in law firms, accounting firms, in-house settings, and government offices across Pittsburgh, the country, and the world.

The PTR has been a part of my almost ten years as a law student and tax attorney. It has been a source of pride, knowledge, frustration (reviewing footnotes), and colleagues. I think it has served as a resource for the Pittsburgh tax community and that the Pittsburgh tax community has served as a resource for the journal. I believe that will continue to be true to an even greater degree in the future, and I look forward to watching the PTR celebrate many more anniversaries.

SAHELI CHAKRABARTY, EDITOR-IN-CHIEF, 2013–2014

Undoubtedly, my tenure as Editor-in-Chief of the *Pittsburgh Tax Review* was both the most challenging, but also rewarding, of my law school experiences. The position afforded me with lasting skills that I could not have learned by solely attending classes and studying for exams.

When I took on the role of Editor-in-Chief, the journal was struggling financially, and fundraising was just as important as ensuring the journal's quality and timeliness in publishing. Unfortunately, at the time, I was neither proficient in management nor in fundraising; all I was equipped with was a desire to work hard. And it was some of the hardest work I have ever done. With the support of my predecessors and our faculty advisors, I executed a fundraising effort while also cutting certain overhead costs, thereby nearly quintupling our funds by the end of the year. We also managed to stay on schedule with publishing, despite the typical delays faced in the editing process along with an author dropping out in the eleventh hour. Of course, along with successes, I had my share of disappointments. Notably, the continuing legal education event we threw that year failed to generate much interest and barely broke even despite having a well-known tax attorney as the headliner.

My experiences on the *Tax Review* have helped me become much more confident, enterprising and independent in my work, which was valuable in my first job out of law school as a judicial law clerk because I needed minimal guidance and monitoring in successfully completing my tasks, while taking on and juggling several assignments at once. I have also learned not only to manage my time and tasks but also to delegate to others and supervise their work without micromanaging, and I am positive that this will be increasingly beneficial as I advance in my career. Serving as the Editor-in-Chief was truly a privilege and I continue to carry that experience with me proudly.

JOSH GUCKERT, EDITOR-IN-CHIEF, 2015–2016

During my time on the *Pittsburgh Tax Review*, I had the privilege of working with students, professors, and legal scholars in crafting a journal which extended unique and well-crafted knowledge upon its readers.

I thoroughly enjoyed presiding over the journal as Editor-in-Chief during my third year of law school. While without a doubt a challenge, our publication was able to survive and thrive thanks to the hard work of the students and faculty advisers. We endured shrinking class sizes and unforeseeable hurdles in order to create a final product of which all of us could be proud.

Having been out of law school and my *Tax Review* position for a little less than two years, I have already seen the benefits which have been conferred upon me. After the bar exam, I was elevated to the position of Editor-in-Chief of *The Libertarian Republic*, an online magazine which grossed four million readers per month during my tenure.

Using my experience from the *Tax Review*, I was able to manage contributors from around the world remotely and coordinate a positive work environment which allowed us to cover the 2016 elections from a unique and original perspective.

After abdicating my position in order to pursue my career in law, I have also been able to apply my *Tax Review* skills to the area of e-discovery. This line of work requires communication and teamwork in a way which can only be practiced through a journal like the *Pittsburgh Tax Review*. When in meetings, conversing on projects, and explaining protocols, my time on the journal has proven invaluable.

I know that for the rest of my career, I will remain indebted to everyone I worked with on the *Pittsburgh Tax Review*. The lessons I learned and connections I made during that time of my life will continue to benefit me indefinitely. I hope that students on the journal, past, present, and future, are able to appreciate their experiences in the same way that I did.

SHRIRAM T. EACHAMBADI, EDITOR-IN-CHIEF, 2017–2018

My beginnings at the *Pittsburgh Tax Review* (PTR) had a rather unusual start. To begin with, I regretted joining law school (which I call High School 2.0) within a few months of joining it. I have to partially credit JURIST with my decision to stay. Additionally, my experiences of working at an outsourced office in Hyderabad left such a bad taste in my mouth that I subconsciously associated with the tax field. Simultaneously, I got interested (or at least I thought I did) in the litigation field.

With that mindset, I started pursuing the litigation area and even signed up for the litigation certificate. When May 2016 came along and it was time for this thing called the “write-on,” I told myself I am not going to pursue tax and ranked the tax journal third or fourth in line in the interest rankings sheet. It was a mistake, and I knew that as I was making that choice because my heart skipped a beat, as if it were asking “What the hell are you doing?” But I did it anyway. This was a rather futile decision because my entire note within the write-on was written with a focus on accounting, as if it called out the tax journal staff to pick me. I do not know if I did that subconsciously.

I spent the whole summer thinking about it and felt like I betrayed myself. I thought to myself, “No, they won’t drop me just because I ranked the tax journal low . . . I hope.” Thankfully, I was right and I was picked for PTR. In fact, my note was so accounting-focused that it probably did not seem to fit with the others. Whatever the reason, the others did not make an offer but that did not bother me. Of course, I would be lying if I said I did not care about getting into Law Review because as everyone says, Law Review is Law Review. But, I did not give it much thought after the fact.

I worried about what this meant for JURIST. I made it a point to e-mail the then Editor-in-Chief Josh Boyle to confirm that I would not be required to leave JURIST. He said I would not be and that was all I needed to know. PTR was a turning point for me in law school. I approached my student note with enthusiasm. I ran my idea through my journal mentor, Charles Wakefield, who was enthusiastic about it. A few months into writing it, I realized how much I missed tax and started wondering about the wisdom of my choice in pursuing litigation. In fact, Charles called me out on my choices and encouraged me to pursue tax.

In my tax program at University of Denver (DU), there were two classes I could not fit into my schedule—state and local tax (SALT) and international tax, which I wanted to make up for. So, I took SALT and that only reinforced

my desire to return to tax. I got my first CALI award in the class, despite the presence of third years and tax concentration students. The class also helped a lot with my note because a large portion of my note is related to SALT. Sadly, I never got to take international tax. Anyway, I felt it was a long shot getting my note published but thought I should put my best effort forward. That approach paid off and it was picked.¹

Around the same period, I was appointed Editor-in-Chief. I was surprised very few applied for this position and even more surprised at my appointment. I became committed to having the journal make an impact in the law school the following year. I connected heavily with PTR alumni Tom Carpenter, Reid Meyer, and Frank Kimmel Jr. and took the help of Daniel Walters, Antoinette Luchini, and Brandin Travis with Gwenyth Gamble Jarvi joining in later in the effort as Antoinette and Brandin got busy. The end result of all this is that we successfully pulled together a tax CLE/networking program.

Many say that they scare you in your first year of law school, work you like a donkey in the second year, and bore you in the third year. I have been more a donkey during the third year as it has been my busiest and hardest. I was also appointed Chief of Staff of JURIST at this time and was still clerking at a law firm. I became interested in estate planning since taking the estate and gift tax and estate planning classes at DU. In line with that interest, I joined the Elder Law Clinic. That, JURIST, the journal, clerking, and the Ancient Law Seminar left me exhausted at the end of fall, but I got all As but for one A- for the first time in one semester in law school. I never imagined achieving that feat. All this through the constant worry and fear over my immigration status and my employment prospects as a consequence of that status.

As I approach graduation, I am finishing up my tenure as PTR Editor-in-Chief and as JURIST Chief of Staff, reached the semifinals of the Murray S. Love Mock Trial Competition, and will finish my litigation certificate requirements. I extended Elder Law Clinic another semester while simultaneously doing the Low-Income Taxpayer Clinic. I was determined to finish everything I started. It is part of my obsessive compulsiveness. I believe I did that at PTR. I still do not have a job offer, and I am still not sure I made the right decision coming to law school. I am almost positive I have

¹ [Ram's note is published later in this issue of the *Pittsburgh Tax Review*.—Ed.]

to and I am prepared to leave the country now—this time for good. But, I believe I made the right choice with JURIST, the clinics, and on sticking with the journal. I feel a sense of accomplishment. I may not have been perfect, but at least no one can look back and say I did not try.

