

### MST Substantive Tax Law Rubric

Criteria	Level 1	Level 2	Level 3	Level 4
<b>Correctly identifies relevant tax issues.</b>	Omits or conflates relevant tax issues	Weak/poor identification of tax issues	Good identification of most important tax issues	Properly identifies all relevant tax issues
<b>Applies appropriate tax law and analysis.</b>	Poor knowledge and application of tax law	Limited knowledge and application of tax law	Good knowledge and application of tax law	Exhibits complete knowledge and application of tax law
<b>Accurately determines all relevant tax consequences.</b>	Weak/poor analysis of tax consequences	Good but incomplete analysis of tax consequences	Good analysis of tax consequences	Excellent, complete analysis of tax consequences