

## GEORGETOWN UNIVERSITY LAW CENTER CURRICULUM GUIDE FOR GRADUATE TAX STUDENTS

This *Curriculum Guide* is designed primarily to assist with their course selection candidates for the LL.M. degree in Taxation, the Certificate in Employee Benefits Law, the Certificate in Estate Planning, and the Certificate in State & Local Taxation. The *Guide* also may prove useful to other students in choosing tax-related courses from the J.D. and LL.M. curricula. The *Guide* complements but does not supersede course registration materials provided in print and online. If any information in this *Guide* is inconsistent with the online version of the course schedule, then the latter controls.

### **Contents**

The *Guide* consists of three parts. Part I provides introductory information. Part II divides Taxation courses into three categories: Core, Intermediate, and Advanced. Part III provides sample Taxation course clusters, which are intended to help students select among the Law Center's extensive offerings of Taxation courses by suggesting complementary courses for students wishing to concentrate in specific areas of tax practice.

### **Part I: Introductory Information**

#### **Academic Counseling**

For assistance in selecting courses, please contact Albert Lauber, Director of the Graduate Tax Program, at [agl26@law.georgetown.edu](mailto:agl26@law.georgetown.edu). To arrange a meeting in person, please call 202-662-9036.

#### **Course Prerequisites**

*In General.* Many Taxation courses list one or more other courses as prerequisites. If you have taken the listed course at Georgetown or an equivalent course at another school, then you have met the prerequisite and you do not have to request a waiver. If you have not taken the prerequisite course but believe you nonetheless possess the requisite knowledge, you will need to request a waiver from the professor. For courses as to which you need to request a waiver, if you are registering over the summer, you may tentatively select that course. However, you will eventually need to get the professor's approval to waive the prerequisite. It may be possible to do this by email during the summer (you may contact a professor by going to the "Faculty and Administration" section of [www.law.georgetown.edu](http://www.law.georgetown.edu)). Alternatively, you may discuss the prerequisite issue with your academic counselor when you arrive, or with the faculty member during the first week of classes.

*Taxation I.* Most Taxation courses list *Taxation I* as a prerequisite. Graduate students who received their J.D. from a law school in the United States ("domestic students") will invariably have taken the equivalent of *Taxation I* before matriculating in Georgetown's Taxation LL.M. Program. All such students are deemed to have satisfied the *Taxation I* prerequisite.

Students who received their first law degree from a law school outside the United States ("international students") must satisfy this prerequisite. They do so by taking *U.S. Income Tax: Policies and Practices* during the Fall semester. This course, designed especially for international tax

students, is the equivalent of *Taxation I* for foreign-trained lawyers. **Note:** International students do not need to request a waiver for Fall Semester courses listing *Taxation I* as a pre-requisite if they are taking *U.S. Income Tax: Policies and Practices* during that Semester. However, such students may benefit from academic counseling as to which Fall Semester courses are most appropriate in these circumstances.

## **Required Courses**

To obtain an LL.M. in Taxation, students must complete a specified number of total credits, which must include a minimum number of “specialization credits” in tax-related courses. The courses that count as “specialization credits” for the Taxation LL.M. degree are listed at the back of this Guide. Note that several J.D. courses, which appear at the bottom of the columns, count toward the Taxation specialization requirement.

To obtain an LL.M. in Taxation, domestic students must complete 24 academic credits, including 20 specialization credits. There are two required courses for domestic students: *Income Tax Accounting* and *Corporate Income Tax Law I*. A student who has taken the substantial equivalent of either course during his or her J.D. program may request permission from the Director of the Graduate Tax Program to substitute a tax elective for such required course. Such requests should be submitted by email to [agl26@law.georgetown.edu](mailto:agl26@law.georgetown.edu) after you arrive on campus in the Fall. Students who have not previously taken a course in corporate tax may also petition the Director of the Graduate Tax Program to substitute the J.D. course, *Taxation II*, for *Corporate Income Tax Law I* as part of their LL.M. curriculum. This can likewise be done via e-mail to [agl26@law.georgetown.edu](mailto:agl26@law.georgetown.edu). Incoming students should make these requests after arriving on campus in August; the Registrar’s Office is unable to process waiver requests during the summer.

To obtain an LL.M. in Taxation, international students must complete 20 academic credits, including 16 specialization credits. There are two required tax courses for international students: *U.S. Income Tax: Policies and Practices*; and either *Corporate Income Tax Law I* or *Taxation II*. In addition, international students who do not attend Foundations of American Law during the summer must complete *U.S. Legal Discourse I* during the Fall semester. This one-credit course counts toward the 20 total credits required for the LL.M. degree, but it does not count toward the required 16 specialization credits.

To obtain a Certificate in Employee Benefits Law, by itself or in conjunction with the Tax LL.M. degree, students must complete 10 academic credits in employee-benefits courses. The courses that count toward the Certificate are listed on the website. To view these courses, go to “Academic Programs” on the website, click on “Course Schedules” in the left-hand column, then click on “Graduate Program Schedule” for the relevant semester. Drop down to “Employee Benefits Certificate” in the dialog box and hit “submit.” There are three required courses for the Certificate: *Retirement Plan Qualification Requirements*; *Retirement Plans—Design and Taxation*; and *ERISA: The Fiduciary Provisions*. All three required courses are offered in the Fall Semester, and it is possible to complete the entire Certificate in one such Semester. Please note that only one of the Certificate-required courses, *Retirement Plans—Design and Taxation*, is offered during the Spring Semester. Thus, students desiring to complete the Certificate must take care to enroll in the other two

required courses during the Fall. The remaining four Certificate-required credits may be selected from any other course in the employee benefits curriculum. All courses that count toward the Certificate also count as “specialization credits” for the Tax LL.M. degree.

To obtain the Certificate in State & Local Taxation (SALT), by itself or in conjunction with the Tax LL.M. degree, students must complete a minimum of 10 academic credits, which are comprised within the four required SALT courses: *State and Local Taxation: Income & Franchise Taxes*; *State and Local Taxation: Business Taxes Other Than Income-Based Taxes*; *Federal Limitations on State and Local Taxation*; and *Special Topics in State and Local Taxation*. To view these courses on the website, go to “Academic Programs,” click on “Course Schedules” in the left-hand column, then click on “Graduate Program Schedule” for the relevant semester. Drop down to “LLM: State and Local Tax Certificate” in the dialog box and hit “submit.” All courses that count toward the Certificate also count as “specialization credits” for the Tax LL.M. degree.

To obtain a Certificate in Estate Planning in conjunction with the Tax LL.M. degree, students must complete a minimum of 10 academic credits, which are comprised within the four required estate-planning courses: *Income Taxation of Trusts, Estates, and Beneficiaries*; *Estate and Gift Tax*; *Special Topics in Transfer Tax*; and *Advanced Private Wealth Planning Seminar*. To view these courses on the website, go to “Academic Programs,” click on “Course Schedules” in the left-hand column, then click on “Graduate Program Schedule” for the relevant semester. Drop down to “LLM: Estate Planning Certificate” in the dialog box and hit “submit.” Students pursuing the Certificate on a stand-alone basis – *i.e.*, not in conjunction with the Tax LL.M. degree – must complete the courses listed above plus one additional tax course relevant to estate planning, for a total of 12 academic credits. All courses that count toward the Certificate also count as “specialization credits” for the Tax LL.M. degree.

### **Researching Your Course Selections**

Students will normally begin their course selection by consulting the online list of courses that meet the specialization requirements for the Tax LL.M. degree. To view an alphabetical listing of these courses by semester, go to “Academic Programs,” click on “Course Schedules” in the left-hand column, then click on “Graduate Program Schedule” for the relevant semester. Drop down to “Taxation” in the dialog box and hit “submit.” For each course, you will see the number of credits, the names of the professors, the day and time the course meets, and whether the course requires an exam or paper. You can click on the course title to get a description of the course. You may also wish to click on the name(s) of the faculty teaching the course to get an idea of their background. The Law Center’s adjunct faculty are extremely accomplished and each brings a unique perspective to his or her subject.

In composing your schedule, it may be helpful to consult the “course grids,” which list all LL.M. courses in a calendar format that shows the day of the week and hour when each class meets. To view the course grids, go to <http://www.law.georgetown.edu/registrar/prereg/index.html> and, at the bottom of the left-hand column, click on “Fall 2011 LLM Course Grid” or “Spring 2012 LLM Course Grid” as appropriate.

Many students find it helpful when selecting courses to consult student evaluations of faculty and of courses that have been offered in previous years. The evaluations are available online at <http://www.law.georgetown.edu/curriculum/evaluations/>. A university Net ID is required to log in and view these evaluations, and Net IDs will be mailed to admitted students in late May or early June 2011. These numerical evaluations rank faculty and courses on a number of criteria that take the form of statements like, “The instructor taught the course well.” Responses can range from 5 (the most favorable evaluation) to 1 (the least favorable evaluation). The tabulations indicate the number and percentage of enrolled students who provided responses to each question and provide an average score for each question. Hard copies of these evaluations are also available for your review at the circulation desk of the Edward Bennett Williams Law Library or in the Graduate Programs Office.

### **Papers, Seminars and Writing Requirements**

Except for Graduate Tax Scholars and COST Fellows, there is no graduate thesis or other specific writing requirement for the Taxation LL.M. degree. However, graduate Tax students are strongly encouraged to take at least one course – preferably, more than one – that will hone their legal writing skills. Clear and persuasive legal writing is the most important single ingredient for success in sophisticated tax practice. Courses that help students develop their writing skills include drafting courses (such as *Drafting Partnership and LLC Agreements*), seminar courses (which usually require a 2-credit research paper), courses with “Workshop” in the title (which entail practice-oriented written assignments), *Tax Research and Writing* (offered in the Fall and the Spring), and Graduate Independent Research projects. Courses listed as having “special requirements” (“SR”) generally involve the submission of one or more short writing assignments during the semester.

Graduate Tax Scholars and COST Fellows must complete a substantial research paper on a tax topic, in connection with either a seminar or Graduate Independent Research. For COST Fellows, the paper must be on a topic dealing with state and local taxation. The credits obtained for writing these papers count toward the 24 overall credits and the 20 specialization credits for the Taxation degree.

All international students who did not participate in the Foundations of American Law program are required to complete the course, *U.S. Legal Discourse I*, unless this requirement has been waived, in writing, by an international student advisor from the Office of Graduate Programs. Waivers will be granted only in exceptional circumstances, *e.g.*, in the case of a time conflict with a tax course that is critical for an international student’s program.

### **Part II: Categories of Courses**

Part II divides Taxation courses into three categories: Core, Intermediate, and Advanced. The categories are intended merely as a starting point to help students plan their curricula and do not reflect the merits, desirability, advisability, or any other attributes of any course. Required courses are generally listed first; all other courses in Part II are listed in alphabetical order, not in order of suggested sequencing or difficulty. (Courses in addition to those listed below may be added after preparation of this *Guide*; please consult the Law Center’s web site for the most current information.)

**Core Courses:** These courses teach fundamental principles or serve as an introduction to a particular area of tax practice. In general, Core courses require no prerequisites other than *Taxation I* or its equivalent (see “Prerequisites” in Part I above).

**General Tax Curriculum:**

Corporate Income Tax Law I [required for Tax LL.M. degree]  
Income Tax Accounting [required of domestic students for Tax LL.M. degree]  
Comparative Tax Law  
Cross-Border Tax Controversy Workshop  
International Tax: U.S. Taxation of Cross-Border Activities and Income  
Introduction to Transfer Pricing  
Legislative Process Workshop  
Litigation of Individual Income Tax Issues Workshop  
Logic and the Law: Taxation, Rhetoric, and Legal Argumentation  
Offshore Financial Centers: Use and Abuse [Week One Course]  
Retirement Income: Taxation and Regulation  
Tax Legislative Process  
Tax Penalties and Tax Crimes  
Tax Planning for Real Estate Transactions Seminar  
Tax Policy Overview  
Tax Policy Seminar  
Tax Practice & Procedure (Administrative Practice)  
Tax Practice & Procedure (Litigation)  
Tax Research and Writing  
Tax Treaties: A Practical Approach to Interpretation and Application  
Tax Treatment of Charities and Other Nonprofit Organizations  
Taxation II  
Taxation of Energy Markets  
Taxation of Intellectual Property  
Taxation of Partnerships  
Taxation of Property Transactions  
U.S. Taxation of International Transactions  
U.S. Income Tax: Policies and Practices [for international students only]  
U.S. Legal Discourse II: Writing for Tax Practice [for international students only]

**Employee Benefits Curriculum:**

Introduction to Employee Benefits Law  
Retirement Plans—Design and Taxation [required for E.B. Certificate]  
Retirement Plan Qualification Requirements [required for E.B. Certificate]  
ERISA: The Fiduciary Provisions [required for E.B. Certificate]  
Employee Benefits Issues in Bankruptcy  
Executive Compensation: Equity and Cash-Based Incentives  
Executive Pay and Loyalty: From Design to Enforcement

Health & Welfare Benefit Plans: Tax & ERISA Aspects  
Health & Welfare Plans: The Essential Concepts and Emerging Issues  
Taxation of Fringe Benefits

**Estate Planning Curriculum:**

Income Taxation of Trusts, Estates, and Beneficiaries [required for E.P. Certificate]  
Estate and Gift Tax [required for E.P. Certificate]

**SALT Curriculum:**

State and Local Taxation: Income & Franchise Taxes [required for SALT Certificate]  
State and Local Taxation: Business Taxes Other Than Income-Based Taxes [required for SALT Certificate]

**Intermediate Courses:** These courses expand a student's knowledge of a particular specialty area. Often, Intermediate Courses have prerequisites besides *Taxation I* (or its equivalent). For prerequisites and recommended prior courses, please consult the online curriculum guide.

**General Tax Curriculum:**

Advanced Topics in Individual Income Tax  
Consolidated Returns: Principles and Planning  
Corporate Income Tax Law II  
Drafting Partnership and LLC Agreements  
EU Tax Law [Week One Course]  
Federal Taxation of Bankruptcy and Workouts  
Financial Accounting, Corporate Governance, and Securities Law Issues for Corporate Tax Advisors  
Financial Derivatives Taxation  
Global Indirect Tax: The VAT  
International Business Planning Workshop  
Joint Ventures Involving Non-Profits and For-Profits  
Political and Lobbying Activities of Tax-Exempt Organizations  
Private Equity and Hedge Funds: Taxation and Transactions  
Public Finance: Tax and Securities Aspects  
S Corporations and Limited Liability Companies: Tax and Business Issues  
Tax Lawyering and Professional Responsibility in Federal Tax Practice  
Tax Issues Affecting Investment Banks  
Tax Practice Workshop  
Tax Treaties  
Tax Treaties: Advanced Topics and Strategic Planning  
Tax Treatment of Cross-Border Compensation  
Taxation of Insurance Companies and Other Financial Institutions  
Taxation of Debt Instruments & Securitization Transactions I  
Understanding Tax Arbitrage  
Unrelated Business Income Tax  
U.S. Taxation of Domestic Persons With Activities Outside of the United States  
U.S. Taxation of Foreign Persons in the United States

**Employee Benefits Curriculum:**

Employee Benefits in Corporate Transactions (Lecture and Negotiations)  
ERISA: Avoiding and Managing Employee Benefits Litigation  
ERISA: Participant Rights  
Employee Benefits and Executive Pay: Securities, Tax, and Corporate Governance  
Taxation of Nonqualified Deferred Compensation  
ERISA: Plan Termination and Withdrawal Liability  
ESOPS and Employer Stock in ERISA Plans  
Supervised Research: ERISA Project

**Estate Planning Curriculum:**

Special Topics in Transfer Tax [required for E.P. Certificate]

**SALT Curriculum:**

Federal Limitations on State and Local Taxation [required for SALT Certificate]  
Special Topics in State and Local Taxation [required for SALT Certificate]

**Advanced Courses:** These courses enable a student to examine a particular specialty area in depth. In general, Advanced Courses require prerequisites besides *Taxation I* (or its equivalent), including in some cases Core or Intermediate courses in the same or associated subject matter. For prerequisites and recommended prior courses, please consult the online curriculum guide.

**General Tax Curriculum:**

Advanced International Taxation  
Advanced Partnership Taxation  
Advanced Topics in the Taxation of Debt Instruments and Other Financial Transactions  
Business Planning Seminar  
Tax Planning for Corporate Acquisitions Seminar  
The Foreign Tax Credit  
Transfer Pricing: Selected Topics  
Venture Capital, Private Equity and Entrepreneurial Transactions

**Employee Benefits Curriculum:**

Current Issues in Employee Benefits Seminar

**Estate Planning Curriculum:**

Advanced Private Wealth Planning Seminar [required for E.P. Certificate]

**Part III: Sample Taxation Course Clusters**

Part III provides sample Taxation course clusters. Recognizing that each student has unique goals and interests, the Law Center does not endorse or recommend these sample clusters or any other particular selection of courses. In fact, many clusters list more courses than any graduate tax student would have time to take. Like the categories of courses in Part II, the course clusters in Part III are

intended merely to help students select among the Law Center's extensive offerings of Taxation courses by suggesting complementary courses for students wishing to concentrate or specialize in specific areas of tax practice. (Note that some courses are included in several different clusters if they relate to diverse practice areas.)

**General Tax Practice:**

Tax Lawyering and Professional Responsibility in Federal Tax Practice  
Income Tax Accounting  
Tax Research and Writing  
Tax Penalties and Tax Crimes  
Logic and the Law: Taxation, Rhetoric, and Legal Argumentation  
Federal Taxation of Bankruptcy and Workouts  
State and Local Taxation  
U.S. Income Tax: Policies and Practices [for international students only]  
U.S. Legal Discourse II: Writing for Tax Practice [for international students only]

**Corporate Taxation and M&A:**

Taxation II  
Corporate Income Tax Law I  
Corporate Income Tax Law II  
Consolidated Returns: Principles and Planning  
Federal Taxation of Bankruptcy and Workouts  
S Corporations and Limited Liability Companies: Tax and Business Issues  
Tax Issues Affecting Investment Banks  
Taxation of Insurance Companies and Other Financial Institutions  
Employee Benefits in Corporate Transactions  
Taxation of Energy Markets  
Taxation of Intellectual Property  
Taxation of Property Transactions  
Financial Accounting, Corporate Governance, and Securities Law Issues for Corporate Tax Advisors  
U.S. Taxation of International Transactions  
Venture Capital, Private Equity and Entrepreneurial Transactions  
Business Planning Seminar  
Tax Planning for Corporate Acquisitions Seminar

**Estate and Succession Planning:**

Income Taxation of Trusts, Estates, and Beneficiaries [required for E.P. Certificate]  
Estate and Gift Tax [required for E.P. Certificate]  
Special Topics in Transfer Tax [required for E.P. Certificate]  
Advanced Private Wealth Planning Seminar [required for E.P. Certificate]  
Advanced Topics in Individual Income Tax  
Tax Treatment of Charities and Other Nonprofit Organizations  
Joint Ventures Involving Non-Profits and For-Profits  
S Corporations and Limited Liability Companies: Tax and Business Issues  
Taxation of Partnerships

Tax Planning for Real Estate Transactions Seminar  
Taxation of Property Transactions  
Executive Compensation: Equity and Cash-Based Incentives

**Employee Benefits:**

Introduction to Employee Benefits Law  
Retirement Income: Taxation and Regulation [does not count toward E.B. Certificate]  
Retirement Plan Qualification Requirements [required for E.B. Certificate]  
Retirement Plans -- Design & Taxation [required for E.B. Certificate]  
ERISA: The Fiduciary Provisions [required for E.B. Certificate]  
Health & Welfare Benefit Plans: Tax and ERISA Aspects  
Health & Welfare Plans: The Essential Concepts and Emerging Issues  
Taxation of Fringe Benefits  
ERISA: Participant Rights  
ERISA: Plan Termination and Withdrawal Liability  
Employee Benefits in Corporate Transactions (Lecture and Negotiations)  
ERISA: Avoiding and Managing Employee Benefits Litigation  
Executive Compensation: Equity and Cash-Based Incentives  
Executive Pay and Loyalty: from Design to Enforcement  
Taxation of Nonqualified Deferred Compensation  
Employee Benefits and Executive Pay: Securities, Tax, and Corporate Governance  
ESOPs and Employer Stock in ERISA Plans  
Employee Benefits Issues in Bankruptcy  
Tax Treatment of Cross-Border Compensation  
Current Issues in Employee Benefits Seminar  
Supervised Research: ERISA Project

**Financial Products:**

Corporate Income Tax Law II  
Taxation of Partnerships  
Taxation of Property Transactions  
Taxation of Intellectual Property  
Financial Derivatives Taxation  
Understanding Tax Arbitrage  
Taxation of Debt Instruments & Securitization Transactions I  
Advanced Topics in the Taxation of Debt Instruments and Other Financial Transactions

**International Taxation:**

U.S. Taxation of International Transactions  
International Tax: U.S. Taxation of Cross-Border Activities and Income  
U.S. Taxation of Domestic Persons With Activities Outside of the United States  
U.S. Taxation of Foreign Persons in the United States  
Tax Treaties: A Practical Approach to Interpretation and Application  
Comparative Tax Law  
EU Tax Law [Week One Course]

Global Indirect Tax: The VAT  
Introduction to Transfer Pricing  
Transfer Pricing: Selected Problems  
Cross-Border Tax Controversy Workshop  
Tax Treatment of Cross-Border Compensation  
Tax Treaties  
Tax Treaties: Advanced Topics and Strategic Planning  
Private Equity and Hedge Funds: Taxation and Transactions  
International Business Planning Workshop  
The Foreign Tax Credit  
Advanced International Taxation

**Passthrough Entities/Individual Taxation:**

Taxation of Partnerships  
Taxation of Property Transactions  
S Corporations and Limited Liability Companies: Tax and Business Issues  
Drafting Partnership and LLC Agreements  
Tax Planning for Real Estate Transactions Seminar  
Offshore Financial Centers: Use and Abuse [Week One Course]  
Advanced Topics in Individual Income Tax  
Advanced Partnership Taxation  
Joint Ventures Involving Non-Profits and For-Profits  
Private Equity and Hedge Funds: Taxation and Transactions

**State and Local Tax:**

State and Local Taxation: Income & Franchise Taxes [required for SALT Certificate]  
State and Local Taxation: Business Taxes Other Than Income-Based Taxes [required for SALT Certificate]  
Federal Limitations on State and Local Taxation [required for SALT Certificate]  
Special Topics in State and Local Taxation [required for SALT Certificate]  
Public Finance: Tax and Securities Aspects  
Global Indirect Tax: The VAT

**Tax Controversies and Litigation:**

Tax Practice & Procedure (Administrative Practice)  
Tax Practice & Procedure (Litigation)  
Tax Practice Workshop  
Litigation of Individual Income Tax Issues Workshop  
Cross-Border Tax Controversy Workshop  
Tax Research and Writing  
Logic and the Law: Taxation, Rhetoric, and Legal Argumentation  
ERISA: Avoiding and Managing Employee Benefits Litigation  
Tax Lawyering and Professional Responsibility in Federal Tax Practice

**Tax-Exempt Organizations:**

Tax Treatment of Charities and Other Nonprofit Organizations  
Joint Ventures Involving Non-Profits and For-Profits  
Political and Lobbying Activities of Tax-Exempt Organizations  
Unrelated Business Income Tax  
Public Finance: Tax and Securities Aspects

**Tax Policy:**

Tax Legislative Process  
Legislative Process Workshop  
Tax Policy Overview  
Tax Policy Seminar  
Comparative Tax Law  
Offshore Financial Centers: Use and Abuse [Week One Course]  
Taxation of Energy Markets

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## LL.M. IN TAXATION

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The following courses count towards the required number of credits for students pursuing an LL.M. in Taxation.

Fall Semester 2011	Spring Semester 2012
<p><a href="#"><u>Business Planning Seminar</u></a></p> <p><a href="#"><u>Corporate Income Tax Law I</u></a></p> <p><a href="#"><u>Corporate Income Tax Law II</u></a></p> <p><a href="#"><u>Cross-Border Tax Controversy Workshop</u></a></p> <p><a href="#"><u>Employee Benefits Issues in Bankruptcy</u></a></p> <p><a href="#"><u>ERISA: Avoiding and Managing Employee Benefits</u></a></p> <p><a href="#"><u>ERISA: The Fiduciary Provisions</u></a></p> <p><a href="#"><u>Estate and Gift Tax</u></a></p> <p><a href="#"><u>Executive Compensation: Equity and Cash-Based Incentives</u></a></p> <p><a href="#"><u>Executive Pay and Loyalty: From Design to Practice</u></a></p> <p><a href="#"><u>Federal Taxation of Bankruptcy and Workouts</u></a></p> <p><a href="#"><u>Financial Derivatives Taxation</u></a></p> <p><a href="#"><u>Global Indirect Tax: The VAT</u></a></p> <p><a href="#"><u>Graduate Independent Research</u></a></p> <p><a href="#"><u>Health and Welfare Plans: The Essential Concepts and Emerging Issues</u></a></p> <p><a href="#"><u>Income Tax Accounting</u></a></p> <p><a href="#"><u>Income Taxation of Trusts and Estates</u></a></p> <p><a href="#"><u>Introduction to Employee Benefits Law</u></a></p> <p><a href="#"><u>Introduction to Transfer Pricing</u></a></p> <p><a href="#"><u>Retirement Plans - Qualification Requirements</u></a></p> <p><a href="#"><u>Retirement Plans - Design and Taxation</u></a></p> <p><a href="#"><u>Special Topics in Transfer Tax</u></a></p> <p><a href="#"><u>State and Local Taxation: Business Taxes Other Than Income-Based Taxes</u></a></p> <p><a href="#"><u>State and Local Taxation: Income and Franchise Taxes</u></a></p> <p><i>Tax II* typically taken by either foreign-educated Tax LL.M.s or U.S.-educated LL.M.s who have obtained permission from the Director of the Tax program.</i></p> <p><a href="#"><u>Tax Lawyering and Professional Responsibility in Federal Tax Practice</u></a></p> <p><a href="#"><u>Tax Legislative Process</u></a></p> <p><a href="#"><u>Tax of Debt Instruments &amp; Securitization Transactions I</u></a></p> <p><a href="#"><u>Tax of Partnerships</u></a></p> <p><a href="#"><u>Tax of Property Transactions</u></a></p> <p><a href="#"><u>Tax Planning for Real Estate Transactions</u></a></p> <p><a href="#"><u>Tax Policy Seminar</u></a></p> <p><a href="#"><u>Tax Practice &amp; Procedure (Administrative Practice)</u></a></p> <p><a href="#"><u>Tax Practice &amp; Procedure (Litigation)</u></a></p> <p><a href="#"><u>Tax Research and Writing</u></a></p> <p><a href="#"><u>Tax Treaties: A Practical Approach to Interpretation and Application</u></a></p> <p><a href="#"><u>Tax Treatment of Charities and Other Nonprofit Organizations</u></a></p> <p><a href="#"><u>Tax Treatment of Debt Instruments &amp; Securitization</u></a></p>	<p><a href="#"><u>Advanced International Tax</u></a></p> <p><a href="#"><u>Advanced Partnership Tax</u></a></p> <p><a href="#"><u>Advanced Private Wealth Planning Seminar</u></a></p> <p><a href="#"><u>Advanced Topics in Individual Income Taxation</u></a></p> <p><a href="#"><u>Advanced Topics in the Tax of Debt Instruments and Other Financial Transactions</u></a></p> <p><a href="#"><u>Comparative Tax Law</u></a></p> <p><a href="#"><u>Consolidated Returns: Principles and Planning</u></a></p> <p><a href="#"><u>Corporate Income Tax Law I</u></a></p> <p><a href="#"><u>Corporate Income Tax Law II</u></a></p> <p><a href="#"><u>Current Issues in Employee Benefits Seminar</u></a></p> <p><a href="#"><u>Drafting Partnership &amp; LLC Agreements</u></a></p> <p><a href="#"><u>Employee Benefits in Corporate Transactions (Lecture)</u></a></p> <p><a href="#"><u>Employee Benefits in Corporate Transactions (Negotiations)</u></a></p> <p><a href="#"><u>Employee Benefits and Executive Pay - Securities, Tax, and Corporate Governance</u></a></p> <p><a href="#"><u>ERISA: Participant Rights</u></a></p> <p><a href="#"><u>ERISA: Plan Termination and Withdrawal Liability</u></a></p> <p><a href="#"><u>ESOPs and Employer Stock in ERISA Plans</u></a></p> <p><a href="#"><u>Employee Benefits and Executive Pay—Securities, Tax, and Corporate Governance</u></a></p> <p><a href="#"><u>EU Tax Law</u></a></p> <p><a href="#"><u>Federal Limitations on State and Local Taxation</u></a></p> <p><a href="#"><u>Financial Accounting, Corporate Governance, and Securities Law Issues for Corporate Tax Advisors</u></a></p> <p><a href="#"><u>Graduate Independent Research</u></a></p> <p><a href="#"><u>Health &amp; Welfare Benefit Plans: Tax &amp; ERISA Aspects</u></a></p> <p><a href="#"><u>Income Tax Accounting</u></a></p> <p><a href="#"><u>International Business Planning Workshop</u></a></p> <p><a href="#"><u>International Tax: U.S. Taxation of Cross-Border Activities and Income</u></a></p> <p><a href="#"><u>Joint Ventures Involving Non-Profits and For-Profits</u></a></p> <p><a href="#"><u>Legislative Process Workshop</u></a></p> <p><a href="#"><u>Litigation of Individual Income Tax Issues Workshop</u></a></p> <p><a href="#"><u>Logic &amp; the Law: Taxation, Rhetoric, &amp; Legal Argumentation</u></a></p> <p><a href="#"><u>Offshore Financial Centers: Use &amp; Abuse</u></a></p> <p><a href="#"><u>Political &amp; Lobbying Activities of Tax-Exempt Organizations</u></a></p> <p><a href="#"><u>Private Equity and Hedge Funds: Taxation and Transactions</u></a></p> <p><a href="#"><u>Public Finance: Tax &amp; Securities Aspects</u></a></p> <p><a href="#"><u>Retirement Plans - Design and Taxation</u></a></p> <p><a href="#"><u>S Corps and Limited Liability Cos: Tax &amp; Business Issues</u></a></p> <p><i>Tax II* typically taken by either foreign-educated Tax LL.M.s or U.S.-educated LL.M.s who have obtained permission from the Director of the Tax program.</i></p> <p><a href="#"><u>Tax Issues Affecting Investment Banks</u></a></p>

<p><a href="#"><u>Transactions I</u></a>  <a href="#"><u>Taxation of Nonqualified Deferred Compensation</u></a>  <a href="#"><u>Taxation of Partnerships</u></a>  <a href="#"><u>Taxation of Property Transactions</u></a>  <a href="#"><u>U.S. Income Tax: Policies and Practices</u></a>  <a href="#"><u>U.S. Legal Discourse II: U.S. Income Tax: Writing for Tax Practice (for foreign-educated LL.M.s only)</u></a>  <a href="#"><u>U.S. Taxation of Domestic Persons With Activities Outside of the U.S.</u></a>  <a href="#"><u>U.S. Taxation of Foreign Persons in the United States</u></a>  <a href="#"><u>U.S. Taxation of International Transactions</u></a></p>	<p><a href="#"><u>Tax of Insurance Companies and Other Financial Institutions</u></a>  <a href="#"><u>Tax of Energy Markets</u></a>  <a href="#"><u>Tax of Intellectual Property</u></a>  <a href="#"><u>Tax of Partnerships</u></a>  <a href="#"><u>Tax Penalties and Tax Crimes</u></a>  <a href="#"><u>Tax Planning for Corporate Acquisitions Seminar</u></a>  <a href="#"><u>Tax Policy Overview</u></a>  <a href="#"><u>Tax Practice &amp; Procedure (Administrative Practice)</u></a>  <a href="#"><u>Tax Practice and Procedure (Litigation)</u></a>  <a href="#"><u>Tax Practice Workshop</u></a>  <a href="#"><u>Tax Research and Writing</u></a>  <a href="#"><u>Tax Treaties</u></a>  <a href="#"><u>Tax Treaties: Advanced Topics and Strategic Planning</u></a>  <a href="#"><u>Tax Treatment of Cross-Border Compensation</u></a>  <a href="#"><u>Taxation of Energy Markets</u></a>  <a href="#"><u>Taxation of Fringe Benefits</u></a>  <a href="#"><u>Taxation of Insurance Companies and Other Financial Institutions</u></a>  <a href="#"><u>Taxation of Intellectual Property</u></a>  <a href="#"><u>Taxation of Partnerships</u></a>  <a href="#"><u>The Foreign Tax Credit</u></a>  <a href="#"><u>Transfer Pricing: Selected Problems</u></a>  <a href="#"><u>U.S. Tax of Domestic Persons With Activities Outside the U.S.</u></a>  <a href="#"><u>U.S. Tax of Foreign Persons in the United States</u></a>  <a href="#"><u>Understanding Tax Arbitrage</u></a>  <a href="#"><u>Unrelated Business Income Tax</u></a>  <a href="#"><u>Venture Capital, Private Equity, and Entrepreneurial Transactions</u></a></p> <p><i>J.D. COURSES IN THE FIELD OF TAXATION (If space is available, these courses may be taken for course credit for LL.M.(Taxation))</i></p> <p><a href="#"><u>Current Issues in Tax Law and Policy Seminar</u></a>  <a href="#"><u>Retirement Income: Taxation and Regulation</u></a>  <a href="#"><u>Business Planning Seminar</u></a></p>
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