

Message from the Director



Thank you for your interest in Temple's Graduate Tax Program. Temple offers a broad-based, rigorous curriculum, taught by a highly qualified permanent faculty and an adjunct faculty expert in a variety of tax areas.

Temple's LL.M. curriculum reflects our commitment to providing "real law" training to our students. We offer only those courses which we believe will best prepare our students for practice. For example, our course in Business Taxation is designed to enable students to advise clients on the tax consequences of choice of entity decisions. Our advanced corporate and partnership courses allow students to study the ramifications of these choices in greater depth. Temple's strength in international law is reflected in the many courses offered in the taxation of cross-border transactions. Interested LL.M. students are also eligible to participate in our IRS internship program.

We are particularly proud of our recently created Certificate Programs in Estate Planning and Employee Benefits. These programs allow students to master an area of expertise in two to four semesters of evening study. All of the Certificate courses are also available to our LL.M. students.

Temple's full time tax faculty are outstanding educators. Similarly, we have sought out adjunct faculty who are expert in their areas of practice and who have excellent teaching skills. We hire adjunct faculty from private practice, industry, the Internal Revenue Service and accounting firms, demonstrating the many ways tax expertise can be utilized after the completion of an LL.M. or Certificate Program.

Our students bring a breadth of experience to our Programs. Many of our students have pursued careers, either before, or after, receiving their law degrees. Most of our part-time students practice law, work for accounting firms, or in other law-related fields. Our small classes encourage class participation and allow our faculty to learn about the backgrounds and interests of each student. The Law School provides educational opportunities outside the classroom as well. Our Tax LL.M. and Certificate candidates are welcome to participate in many of the School's informal learning programs and to volunteer in our community.

I hope that your review of this brochure encourages you to apply for enrollment in one of our Programs. Please feel free to contact me if you have questions.

Associate Professor Kathy C. Mandelbaum
Director of the Graduate Tax Program

The Graduate Tax Program



Everyone knows that tax lawyers need to have a firm grasp of the law of taxation—but what surprises many practitioners is how frequently tax issues arise in other areas of law. Any lawyer who writes a will—no matter how simple—without understanding state inheritance and federal transfer taxation law is at risk of committing malpractice. Virtually every decision a corporate attorney handles for a client who owns a business, from the initial selection of the form of business entity to final dissolution, involves tax considerations. International practitioners are asked to advise clients with overseas operations which of several possible countries offers the best tax climate for their businesses. And, litigators who handle divorces, commercial litigation, white collar crime, and tax fraud cases need a working knowledge of taxation.

Each year, new and experienced lawyers choose the Graduate Tax Program at Temple University Beasley School of Law to deepen their understanding of complex taxation issues. Since 1973, the internationally renowned Tax Program at Temple Law has offered a Master of Laws in Taxation that provides candidates with a strong foundation in tax law as well as an opportunity to develop expertise beyond the level of study offered in J.D. programs. In addition, the program offers certificate programs in Estate Planning and in the Taxation of Employee Benefits. These certificate programs allow students to gain expertise in specific areas of interest without having to complete all of the LL.M. requirements.

Courses are taught by both full-time law school faculty and adjunct professors who are all distinguished current or former tax practitioners. Students attend class at the Law School on either a full-time or part-time basis during the day or evening.

Temple University and the Beasley School of Law

Temple University, established in 1884, is a state-related institution with approximately 29,000 students, 2,300 faculty members, and degree programs in the U.S. and various locations overseas. Temple University is the 39th largest university in the United States, and it is the largest provider of professional education (law, dentistry, medicine, pharmacy, and podiatric medicine) in the country.

Founded in 1895, Temple Law School offers the J.D. degree to approximately 1,200 students in its day and evening divisions. Since 1953, Temple Law has offered a Master of Laws (LL.M.) degree in various disciplines, including an LL.M. in Taxation since 1973, an LL.M. in Graduate Teaching since 1975, an LL.M. in Trial Advocacy since 1993, and, most recently, an LL.M. in Transnational Law. An LL.M. is also offered to outstanding graduates of foreign law schools. In addition to its graduate programs, the Law School offers a semester abroad program in Asian and International Law in Tokyo and international summer programs in Rome, Tel Aviv, and Athens.

The Law School Facilities

All classes are conducted at Temple University Beasley School of Law throughout the day and evening. The Law School, located at 1719 North Broad Street, Philadelphia, PA, is open seven days a week, and is accessible by subway, bus, bike, or car. There is convenient low-cost parking in the immediate vicinity of the Law School.

Library

Temple University's law library collection contains more than 525,000 volumes, and is one of the largest reference and working libraries in the nation. It ranks 31st among all law school libraries in number of volumes and offers an impressive collection of tax materials.



Technology & Computer Resources

Technology has made a dramatic impact on the law school curriculum and the practice of law. We are committed to ensuring that our students have optimal access to electronic resources. To that end, Temple is implementing an “anytime, anywhere” computer access model, that will include a combination of wired and wireless network access, wired study carrels, computer clusters and state-of-the-art computer labs.

Computer labs and clusters of computers are located throughout the Law School building, including the library. In addition, Temple has two labs dedicated to the use of Lexis and Westlaw, the two main legal databases. Touch screen computer kiosks in the main lobby allow students to quickly and conveniently access everything from class schedules, grades and financial aid information to news headlines and student classified ads.

Temple ranked
16th among the
“Most wired law
schools in the
country.”
– National Jurist
2001



Shavon L. Jones,
J.D. '98, LL.M. '01

Having earned both an accounting degree and a J.D., it was not a huge surprise that Shavon Jones wound up as a tax attorney. A *magna cum laude* graduate of Southern University and A & M College, Shavon came to Temple Law School intending to focus on tax law. After completing several tax courses, she served as an extern in the Estate Tax Division of the IRS as part of the Estate Tax Clinical she took in her final semester. After graduating from law school in 1998, Shavon took a position as an associate at PricewaterhouseCoopers in Philadelphia where she specialized in the health care and higher education industries. She soon realized that an LL.M. degree was necessary for her work. “I took a year off between the J.D. and LL.M. degrees. During that year I noticed that I was quickly becoming a sub-specialist in a very narrow area of tax. That concerned me. So I decided to pursue the LL.M. degree in order to broaden my tax knowledge.”

Shavon had by then been promoted to senior associate. Despite her busy schedule and heavy work load, she recognized the importance of having an LL.M. degree, and the ability to take courses part-time and in the evening solidified her decision to choose Temple. In deciding which program to attend she also considered other factors, such as the caliber of the faculty and the variety and depth of their expertise. Having worked on internationally focused assignments at PricewaterhouseCoopers, Shavon appreciated the opportunity to take courses that gave her insight into the work she was doing during the day.

“The highlight of the program for me was international tax. I had the good fortune of choosing Professor Abreu for the introductory course. Before her course, I was somewhat intimidated by international tax. Now I find the concepts the most intellectually stimulating of all tax problems. I had the further good fortune of choosing Professor Shields for the international planning course in which I wrote an article that has been selected for publication in the *Journal of International Taxation*.”

Now, more than ever, Shavon feels that having her LL.M. is an asset that sets her apart from others without the degree. “With the slow down in the economy, the new millennium is proving to be more of an employers’ market than many young professionals are accustomed to. With smaller hiring needs, many tax employers are weeding out candidates who do not have an advanced degree in tax. Therefore, I would highly recommend that those who are interested in a career in tax invest in an LL.M. degree.” For Shavon, it was worth the investment. ☺

LL.M. in Taxation

All Temple students receive e-mail accounts and Internet access accounts allowing them to connect to the web and communicate with others. A Web-based on-line Library catalog and a wide range of electronic resources are available via the Library. Students can also look up Alumni/ae information, previously administered exams and a wide range of course related information via the student network.

Career Placement

As members of the Temple University Law School community, Graduate Tax students are entitled to utilize the services of the Law School's Office of Career Planning.

In addition to posting numerous job opportunities from both local and national employers, the Career Planning staff offers group and individual counseling on career choices and job search skills. Legal career panel presentations and the Temple Law Alumni Mentor Network expose students to experienced attorneys who share information about practice and job opportunities in various geographic and legal specialty areas.

In the Career Information Center students can access a wide range of descriptive materials provided by employers and legal publishers. Interested students should contact the Career Planning Office at (215) 204-8806.

Course of Study

Applicants with a J.D. degree must have satisfactorily completed a basic income tax course in law school or demonstrated comparable work experience. An applicant who cannot meet this requirement must take the basic course in taxation (Taxation 600) offered in Temple's J.D. program in the student's first term after admission to the LL.M. program. Credits earned in meeting this prerequisite will not be applied toward the credits needed to obtain the LL.M. degree. Candidates may study on a full time or part time basis.

Core Curriculum

All LL.M. candidates must complete the core curriculum in Taxation. The core curriculum, which consists of three courses (8 credits), is designed to provide students with a solid foundation in the basic legal concepts and policies essential to a complete understanding of tax law. Each student is encouraged to register for the core curriculum courses during the first year of study as an LL.M. student.

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|---------|-----------------------------|-------------------------------|
| Law 577 | Business Taxation | 3 credits |
| Law 544 | Estate and Gift Taxation | 3 credits |
| Law 641 | Taxation II | <u>2 credits</u> 8 credits |

A degree candidate must satisfactorily complete 24 credit hours of course work (including all core curriculum requirements and a writing seminar) and maintain a 2.5 cumulative average to obtain the Master of Laws in Taxation. Coursework must be completed within four years of initial matriculation. All courses are two- or three-credit courses.

J.D./LL.M. in Taxation

Students who have completed a J.D. program may petition the Director of the Graduate Tax Program for a waiver of a particular core curriculum course requirement if they can demonstrate recent study or proficiency in the specific legal concepts covered in the course. A waiver will not, however, reduce the 24 credit requirement of the LL.M. degree.

Writing Requirement

In addition to satisfying the Core Curriculum requirements, students must demonstrate proficiency in tax research and writing by satisfactorily completing a scholarly research paper or a series of shorter analytical papers. This requirement can be satisfied by taking a writing seminar or by completing an independent paper with a full-time member of the Law School faculty.

Electives

The Graduate Tax Program offers a full range of electives in specialized areas so that students can pursue more advanced concepts of individual interest. Students should complete any prerequisite prior to enrolling in an advanced course. With advance permission of the Director, full-time students may take a prerequisite and advanced course concurrently. In addition, waivers of a prerequisite may be sought on an individual basis by application to the Director.

Course of Study

Temple Law School offers Temple Juris Doctor students a unique opportunity to earn both a Juris Doctor and an LL.M. in Taxation with as little as one semester of study beyond the Juris Doctor requirements. Graduates who have taken advantage of this opportunity report that the additional training made them more attractive to potential employers and permitted them to begin their legal practice with a higher level of responsibility because of their tax expertise. Temple Juris Doctor students pay no additional tuition for LL.M. courses taken while in the Juris Doctor program, making this already attractive program an economical way to earn an advanced degree.

J.D./LL.M. students can complete up to 12 of the 24 credits required for the LL.M. in Taxation while still a J.D. student. Up to 6 credits of approved taxation courses will be applied toward both the LL.M. and the J.D. degrees for students who graduate with the minimum number of credits required to earn the J.D. degree. Students who wish to apply the maximum number of 12 credits completed during their J.D. studies toward the LL.M. must complete 6 credits beyond the minimum number of credits required to earn the J.D. degree.

Current Temple J.D. students may apply to the combined program after completing the basic course in taxation (Taxation 600) and one other tax course; Taxation 600 may not be applied toward the LL.M. in Taxation. Students must complete the J.D. and the LL.M. with a 2.5 cumulative grade point average.

The course requirements, tuition rates and program policies for the J.D./LL.M. in Taxation are the same as those for the LL.M. in Taxation, so please refer to that section of this brochure for additional information.

Estate Planning Certificate

Lawyers who practice Estate Planning often feel the need for additional expertise in taxation beyond the J.D. course offerings. Many enter the LL.M. program, but there are others who see the benefits of additional training but do not wish to pursue the LL.M. degree. Temple's Estate Planning Certificate Program is designed to meet this need. The Estate Planning Program exposes students to sophisticated federal estate, gift and generation-skipping transfer tax issues, as well as the federal income taxation of trusts and estates. The program benefits practitioners who want to concentrate on tax issues involved in estate planning and estate administration. In addition, it provides valuable training for relatively inexperienced practitioners who want to acquire an advanced level of expertise in this area.

Each student must complete the Certificate requirements within two years of initial enrollment. Tax courses are scheduled so that Certificate candidates can complete their program of study within the prescribed two year period.

Course of Study

To obtain the Estate Planning Certificate a candidate must complete four courses in the Graduate Tax Program and obtain a cumulative grade point average of at least a 2.5. The four required courses are set forth below:

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|---------|--|------------------|
| Law 544 | Estate and Gift Taxation | 3 credits |
| G 512 | Income Taxation of Estates & Trusts | 2 credits |
| G 513 | Estate Planning I | 2 credits |
| G 515 | Estate Planning II | <u>2 credits</u> |
| | | 9 credits |

The requirement that candidates complete Law 544 (Estate and Gift Taxation) may be waived if a candidate has satisfactorily completed an equivalent course in law school or can demonstrate a sufficient level of competency in this area. However, if Estate and Gift Taxation is waived, the candidate must take an additional 2 or 3 credit course in an estate tax-related topic.

Employee Benefits Certificate

The Employee Benefits Certificate Program allows participants the opportunity to master the complex laws concerning the taxation of employee benefits without having to satisfy all of the requirements for an LL.M. in Taxation. The program covers the basic rules governing employee benefits, the taxation of executive compensation, and the taxation of welfare benefit plans and qualified employee benefit plans. New practitioners looking to become expert in this complicated area as well as experienced practitioners wishing to concentrate on a new area of tax law will find the courses invaluable.

Course of Study

To obtain the Employee Benefits Certificate a candidate must complete four courses in the Graduate Tax Program and obtain a cumulative grade point average of at least a 2.5. Each student must complete the Certificate requirements within two years of initial enrollment. The four required courses are set forth below:

| | | |
|-------|---------------------------------------|------------------|
| G 501 | Introduction to Employee Benefits | 2 credits |
| G 509 | Taxation of Executive Compensation | 2 credits |
| G 513 | Qualified Employee Benefit Plans | 2 credits |
| G 515 | Welfare Benefit Plans | <u>2 credits</u> |
| | | 8 credits |

certificates



*Kelly Phillips Erb,
J.D. '97, LL.M. '99*

Kelly Phillips Erb did not intend to become a tax lawyer. “I vowed from first year that I would never take tax.” But then she took Trusts and Estates and loved it. Her next class, Estate and Gift Taxation, solidified her interest in tax, and from then on she couldn’t get enough of the Internal Revenue Code. While a J.D. student at Temple, Kelly participated in a clinical program at the IRS focusing on the estate and gift taxes. “It was one of the most interesting and rewarding experiences that I could imagine. The work was never the same; each situation was different.” It was during this experience that Kelly first began thinking about getting her LL.M.; her mentor at the IRS stressed the importance of an LL.M. degree since tax is such a complex field.

After graduating from law school, Kelly accepted a job in a small firm doing estate tax work, which she enjoyed. “I learned a great deal from the hands-on experience but decided that there was still more that I needed to know. When I decided to go back to get my LL.M. in Taxation, there was no question that I would return to Temple.”

Kelly now works as a tax attorney at The Erb Law Firm, PC, the practice she started with her husband. They market their services to small and medium sized businesses in the U.S. and abroad. Kelly feels that having her LL.M. degree has been key in establishing credibility with these businesses. With her knowledge and experience in tax and her husband’s

understanding of the corporate world, they are able to focus on sophisticated tax and corporate matters, including international tax issues, that are normally reserved for larger firms. “Temple’s focus on practical real world education meant that I left feeling like I actually *knew* something; I think that is such an asset in the legal world. I’ve met so many law school graduates who leave law school with all kinds of theory and no real legal skills. I left Temple knowing not only what a federal Form 1041 looked like, but what you did with it; that experience has been invaluable at my firm.”

When asked about the benefits of the LL.M. program, Kelly responds, “Without a doubt it was the faculty. I love that they seem genuinely interested in tax—and in the students.” Kelly has remained in contact with many of her professors and still consults with them on unusual tax questions that arise in her practice. “When I was struggling with an international tax question for a client, I sent Professor Abreu a plea for help via e-mail. She called me and helped me narrow my focus in order to answer my question. I can’t really stress enough how that kind of support and personal attention matters. And I guess I can’t leave out some of the great people that I met, like Chris, who I eventually married (and started a law firm with). All in all, I had a fabulous time at Temple and would recommend the LL.M. program to anyone interested in pursuing a career in tax law.” ☺

Examinations

An examination schedule is issued approximately one month before the examination period begins.

Most examinations will be given at a scheduled time. However, for some of the graduate tax courses students may schedule examinations by choosing from prescheduled dates during the examination period. Except for take home exams, all exams must be taken in a proctored room reserved for that purpose. Exams must be completed by the end of the exam period to receive credit for the course unless a deferment has been granted in advance by the Assistant Dean for Graduate Legal Studies. Deferments are granted only for good cause under extraordinary circumstances.

CLE Credits

The Pennsylvania Continuing Legal Education Board has approved the Graduate Tax Program for one CLE credit of substantive law, practice and procedure per course credit hour. Those electing to earn CLE credits must pay an additional \$1.50 per hour for each credit hour of CLE credit reported.



Auditing a Course

Many practitioners find that auditing a course is an excellent way to learn new material or refresh their knowledge of tax law. Qualified persons are permitted to audit courses at the discretion of the Director of the Graduate Tax Program. Auditors are expected to participate fully in all aspects of the course, but do not take the final exam.

Core Courses

LAW 544 ESTATE AND GIFT TAXATION (3 credits)

The federal estate and gift tax principles which apply to *inter vivos* and testamentary transfers of property are examined in this course. Tax consequences of various dispositive devices will be considered together with the marital deduction, the charitable deduction, and valuation problems. The generation-skipping tax will be introduced.

LAW 577 BUSINESS TAXATION (3 credits)

This course introduces students to the taxation of business enterprises. The course will cover the tax consequences of the formation, operation, and dissolution of corporations (both S and C) and partnerships (including limited liability companies). The course is designed to enable students to advise clients on fundamental choice of entity decisions as well as to understand the structure of various types of business transactions. The only prerequisite is Taxation I. Students who take this course and want to further their understanding of corporate combinations and acquisitions or partnership special allocations can subsequently enroll in Advanced Corporate Tax or Advanced Partnership Tax, respectively.

LAW 641 TAXATION II (2 credits)

This course picks up where the basic tax course (Taxation I) leaves off. Thus, it examines additional issues related to the sale or other disposition of property, including the application of non-recognition provisions and the treatment of recourse and non-recourse debt; it discusses the operation of additional provisions that restrict a taxpayer's ability to take deductions, such as the related party rules and the passive activity loss provisions; and it addresses the many issues raised by timing, including tax accounting periods and methods, inventories, installment sales, original issue discount, and carryback and carryover of losses and credits.

Elective Courses

G 501 INTRODUCTION TO EMPLOYEE BENEFITS (2 credits)

This course is an introductory course about employee benefit law which will prepare students for the program's more specialized courses on welfare plans and qualified retirement plans. This course covers a broad range of topics including: the origins and fundamentals of the U.S. pension system; the history of ERISA law making and the basic concepts of vesting and nondiscrimination in employee benefit plans; ERISA fiduciary law; and the application of other related laws such as ADA, ADEA and Title VII to employee benefits. The goal of the course is to equip students with the basic historical and theoretical knowledge of employee benefit law and ready them for more specialized studies in this area.

G 505 STATE AND LOCAL TAXES (2 credits)

Issues relating to state and local income, property, and privilege taxes will form the basis of discussion in this course. Pennsylvania and Philadelphia laws imposing taxes on individuals and corporations are used as a focus for the treatment of the theoretical concepts involved.

G 506 INTERNATIONAL TAXATION—INBOUND (2 credits)

This course focuses on the *inbound* aspects of the taxation of international transactions, including residency issues, the taxation of nonbusiness U.S. source income, taxation of business income, the basic rules on sources of income and allocation of deductions, FIRPTA, the Branch Profits Tax, the withholding rules, and inbound transfers by foreign corporations. The course also includes a discussion of the applicability of the Federal estate and gift tax. Finally, students are introduced to the planning issues involved in inbound business investments.

G 507 INTERNATIONAL TAXATION—OUTBOUND (2 credits)

This course provides an analysis of the fundamental concepts which govern the taxation of foreign operations of U.S. taxpayers. Topics include the foreign tax credit mechanism, including creditable taxes, the foreign tax credit limitation, and the indirect credit; U.S. "anti-deferral" provisions including subpart F and passive foreign investment companies; U.S. transfer pricing regulations; the impact of currency fluctuation; and the rules governing nonrecognition transactions involving foreign corporations under section 367.

G 509 TAXATION OF EXECUTIVE COMPENSATION (2 credits)

This course explores the federal income and social security tax ramifications of special techniques designed to compensate executives including the use of non-qualified deferred compensation plans, rabbi and secular trusts, performance unit plans, phantom stock plans, stock appreciation rights, restricted stock, stock options and other arrangements including golden parachute rules and million-dollar deduction limitations.

G 512 INCOME TAXATION OF TRUSTS AND ESTATES (2 credits) (Prerequisite or Co-requisite: Estate and Gift Taxation)

This course examines the provisions that determine the income tax liability of trusts, estates and their beneficiaries and emphasizes distributable net income, the distribution deduction and issues involving grantor trusts.

**G 513 ESTATE PLANNING I
(2 credits)**

(Prerequisite: Estate and Gift Taxation. Recommended but not required: Income Taxation of Trusts and Estates)

Issues of accumulation, conservation and distribution of wealth will be addressed in this course. It examines the applicability of various pre- and postmortem estate planning tools and techniques including wills, trusts, life insurance and inter vivos transfers, together with the tax consequences which arise from their use. The generation-skipping transfer tax and the valuation problems encountered in planning and administering an estate will also be studied.

**G 514 EXEMPT ORGANIZATIONS
(2 credits)**

This is an in-depth study of organizations exempt from federal income taxation and some related subjects. The conditions for tax exemption under Sections 501 to 503 and the various types of organizations granted exemption under these sections are also discussed. Particular attention will focus on Section 501(c)(3) entities, the problems of obtaining and maintaining tax exempt status, unrelated business income, and the classification thereof. The taxation of exempt health-care organizations and their for-profit affiliates, and the tax aspects of charitable contributions to exempt organizations—outright gifts, bargain sales, and gifts of partial interests—will also be covered.

**G 515 ESTATE PLANNING II
(2 credits)**

(Prerequisites: Income Taxation of Trusts and Estates, Estate and Gift Taxation and Estate Planning I)

This course examines advanced estate planning techniques including marital deduction planning, charitable giving, the generation-skipping transfer tax,

qualified plan benefits, valuation issues, grantor retained trust interests, life insurance, use of disclaimers, transfers to minors and fiduciary and estate administration issues. In addition, drafting issues (including Crummey powers and tax clauses) are covered.

LAW 516 PLANNING FOR THE FAMILY THAT OWNS AND OPERATES A BUSINESS (2 credits)

(Prerequisites: Estate and Gift Taxation and Estate Planning I. Recommended but not required: Income Taxation of Trusts and Estates)

This course will address the factors that must be considered in advising the family owners and operators of a business. A case study will provide the basis for discussions throughout the semester. Each week, various aspects of the planning problems confronting the hypothetical family owners and operators will be explored and potential solutions plotted. The course has been designed to provide insight into the interrelationship of various areas of substantive law and the conflicting needs and agendas of the members of our hypothetical family.

The substantive areas that will be examined in detail will include: Form of the Business Entity; Business Prerequisites; Buy-Sell Arrangements; Transfers to Family Members; Control and Operational Issues; Family Investments Outside the Business; Valuation of the Business; and Family Personality Dynamics.

Participants will be expected to prepare a paper at the end of the semester in lieu of a final examination. (Satisfies LL.M. writing requirement.)

**G 520 REAL ESTATE TAXATION
(2 credits)**

In this course, students explore the tax considerations of acquiring, constructing, owning, leasing and disposing of real estate for business use, personal use or as an investment and as a tax shelter. Financing techniques, sale-leaseback transactions, cooperatives, condominiums, certified historic structures, and real estate investment trusts are covered. Emphasis is given to the analysis of tax and economic protections.

**G 524 BUSINESS PLANNING
(2 credits)**

This course focuses on choice of entity for the business person. This course compares pros and cons of organizing a business to be taxed either as a C Corporation, an S Corporation or a Partnership. In doing so, the course will highlight the tax consequences of each form in formation, distribution and liquidation. In addition, there will be an emphasis on the role of LLCs in today's business/tax environment.

G 525 QUALIFIED EMPLOYEE BENEFIT PLANS (2 credits)

Students will analyze both the tax and non-tax aspects of qualified retirement plans. In addition to the Internal Revenue Code, students will focus upon several areas of the Employee Retirement Income Security Act of 1974 (ERISA), as amended. Particular areas of focus will include the "controlled group" provisions, the nondiscrimination rules, fiduciary responsibility, and the prohibited transaction rules. Students will gain exposure to and develop an understanding of 401(k) plans, profit-sharing plans, Employee Stock Ownership Plans, defined benefit plans, cash-balance plans and multiemployer plans.

course descriptions



Kim Huston and Kate Bixler, students in the J.D. program, won first place in the ABA's 2001 Law Student Tax Challenge. They celebrated their victory with (from left) Professor Ting, Associate Dean Rahdert, Professor Mandelbaum, and Professor Abreu.

G 526 WELFARE BENEFIT PLANS (2 credits)

This course will cover tax issues employers encounter in providing benefits to their employees. Topics will include tax issues affecting medical, disability, severance and life insurance benefits; tax issues affecting funded welfare plans (such as VEBAs); cafeteria plans; COBRA/HIPPA and other legislation affecting medical plans; coordination of benefits issues including Medicare Secondary Payor rules; subrogation rules; and other administrative issues.

G 531 TAX PROCEDURE (2 credits)

Students are introduced to procedures, issues and remedies relevant to tax dispute resolution with the Internal Revenue Service (IRS). Practical and ethical considerations of tax practice before the IRS, U.S. Tax Court and other Federal Courts are included in this course. A brief introduction to criminal tax investigations and the role of the tax practitioner are also covered. Lectures are supplemented with class participation and discussion of the resolution of hypothetical factual examples based upon situations frequently encountered by attorneys engaged in federal tax controversy work.

G 539 ADVANCED CORPORATE TAXATION (2 credits)

(Prerequisite: Business Taxation)

This course will examine the tax consequences of corporate combinations and divisions, mergers, acquisitions, and spin-offs. Both taxable and tax-free reorganizations, acquisitions and divisions will be studied and students will be exposed to the planning considerations that often determine the ways in which such transactions are structured.

G 540 ADVANCED PARTNERSHIP TAXATION (2 credits)

(Prerequisite: Business Taxation)

This course will provide an in-depth exploration of some of the thornier problems in the taxation of partnerships and disregarded entities. Special allocations, disguised sales, minimum chargeback provisions and the planning uses of disregarded entities will be examined in detail.

LAW 571 INTERNATIONAL TAXATION (3 credits)

This course covers fundamental concepts in the U.S. taxation of international transactions, both inbound (U.S. taxation of income received by foreign individuals or entities) and outbound (U.S. taxation of the foreign operations of United States taxpayers). The course will address questions of residence, jurisdiction to tax, source of income, the foreign tax credit, tax treaties, transfer pricing, and the operations of the controlled subsidiaries of United States corporations.

LAW 860 TAX POLICY (3 credits)

This writing seminar examines selected aspects of federal income tax policy and enables students to explore the social and economic choices that underlie the tax system. Each student writes a series of short, analytical papers.

G 995 INTERNATIONAL TAX PLANNING (3 credits)

Transfer pricing permeates every aspect of business, especially international business. This seminar will study transfer pricing issues as well as certain ancillary issues involving Subpart F, foreign tax credits, and tax treaties. Some of the subjects will include: managing development and exploitation of intangibles; structuring optimal distribution arrangements; maximizing intercompany services charges; how to conduct a transfer pricing study; how to utilize an economist; how to prepare for an IRS transfer pricing audit; and how to use transfer pricing technology.

Administration

The goal of Temple's Graduate Tax program is to provide students with the best possible combination of theory and practical training available—and we believe that our faculty, which is composed of full-time professors and well known current and former tax practitioners who are all experts in their fields, is perfectly suited to the task.

Kathy Mandelbaum, Associate Professor of Law; Director of Graduate Tax Program

B.A., 1980, Radcliffe College, Harvard University; J.D., 1983, Harvard Law School.

Adelaide Ferguson, Assistant Dean for Graduate Legal Studies

B.A., 1971, Temple University; J.D., 1979, Rutgers-Camden Law School.

Heidi Johnston, Coordinator of Graduate Legal Programs

B.A., 1989, Temple University; M.B.A., 2001, Temple University.

Full-Time Faculty

Alice G. Abreu, Professor of Law

B.A., 1973, Cornell University; J.D., 1978, Cornell University. After clerking for the honorable Edward N. Cahn of the United States District Court for the Eastern District of Pennsylvania Professor Abreu joined Dechert in Philadelphia as an associate where her practice centered on federal income taxation, with particular emphasis in corporate and international tax, including the taxation of mergers and acquisitions. Professor Abreu taught part time in Temple's Graduate Tax Program before joining the faculty full time in 1985. She held the Charles Klein Chair on Law and Government during the 1993–96 rotation and was the 1992 Law School nominee for the University Lindback Award for Excellence in Teaching. Professor Abreu is a frequent speaker at tax conferences both locally and nationally and has been on the planning committee for many conferences. She has also appeared on television as a commentator on tax issues. Professor Abreu served as Chair of the Tax Section of the Association of American Law Schools in 1997–98 and remains a member of the Executive Committee of the Section. Her publications include scholarly articles dealing with both domestic and international tax issues as well as more informal commentary in tax journals of national circulation. Her most recent publications are: Taxes, Power, and Personal Autonomy, 33 San Diego L. Rev. 1 (1996); Taxing Exits, 29 U.C. Davis L. Rev. 1355 (1996); and Untangling Tax Reform: Simple Taxes, Complex Choices, 34 San Diego L. Rev. 1087 (1996).



Kathy Mandelbaum, Associate Professor of Law and Director of the Graduate Tax Program, joined Temple after more than seventeen years at a large Philadelphia law firm. Her familiarity with private practice is reflected in the “real world” focus in the course she teaches.



Professor Alice G. Abreu, editor of the ABA Tax Section's newsletter and former visiting professor at Yale University and the University of Pennsylvania, teaches International Taxation, one of the program's many courses on the taxation of cross-border transactions.

faculty



Professor Nancy J. Knauer, two-time winner of the George P. Williams Award for Excellence in Teaching, teaches Estate and Gift Taxation, a required course for both LL.M. students and candidates for the popular Estate Planning Certificate.



Robert J. Bartow, The Laura H. Carnell Professor of Law, has been awarded numerous honors in recognition of his teaching skills. Professor Bartow teaches our introductory tax course, Taxation I. "Tax issues permeate every area of law; the strong grounding provided in our LL.M. program is invaluable to a broad range of practitioners."

Robert J. Bartow, Professor of Law

A.B., 1967, Oberlin College; J.D., 1971, Temple University; LL.M., 1973, Yale University.

Professor Bartow has been a member of the faculty since 1973 and was named Laura H. Carnell Professor of Law in 1997. He served as Associate Dean for Academic Affairs from 1989 to 1999 and was Acting Dean during spring semester of 1997. The class of 1985 chose Professor Bartow to receive the George P. Williams award for excellence in teaching. In 1981, he received the Lindback Award for distinguished teaching and, in 1991, he was selected as the first recipient of the I. Herman Stern Chair in Law which recognizes faculty members for their achievements as teachers. Prior to joining the Temple Law faculty in 1973, Professor Bartow practiced law with Ballard, Spahr, Andrews and Ingersoll.

Nancy J. Knauer, Professor of Law

B.A., 1981, University of Pennsylvania; J.D., 1984, University of Pennsylvania.

Professor Knauer teaches Property, Trusts and Estates, Taxation I, Estate and Gift Tax, and Tax Policy. In 1994 and 1998, Professor Knauer was awarded the George P. Williams award for excellence in teaching. She was instrumental in the creation of the Integrated Transactional Program, a ten-credit year long course that uses Trusts and Estates concepts as a vehicle to teach basic lawyering skills, such as interviewing, counseling, negotiating, and drafting. The development of the course materials was underwritten by the American College of Trusts and Estates Counsel, and they are being published by the National Institute of Trial Advocacy. Professor Knauer also designed the in-house clinical for community nonprofit organizations. Professor Knauer has lectured widely on the topics of charitable giving, estate planning, and the tax implications of domestic partnership and same-sex

marriage. Professor Knauer's publications deal primarily with domestic partnership, charitable giving and tax-exempt organizations. In addition, she is the co-author of two BNA Tax Management Portfolios on charitable remainder trusts, pooled income funds, and charitable lead trusts. Her most recent articles include How Charitable Organizations Influence Federal Tax Policy: "Rent-seeking" Charities or Virtuous Politicians, 1996 Wisconsin Law Review 963 (1996), Reinventing Government: the Promise of Institutional Choice and Government-Created Charitable Organizations, 41 New York Law School Law Review 945 (1997), Domestic Partnership and Same-sex Relationships: A Marketplace Innovation and a Less Than Perfect Institutional Choice, 7 Temple Political & Civil Rights Law Review 337 (1998), and Heteronormativity and Federal Tax Policy, 101 W. Va. L. Rev. Prior to teaching, Professor Knauer practiced for seven years at the Philadelphia firm of Ballard, Spahr, Andrews & Ingersoll where she specialized in representing tax-exempt organizations, estate planning, and tax issues affecting closely-held businesses.

Adjunct Faculty

Kathy Mandelbaum, Associate Professor of Law; Director of Graduate Tax Program

B.A., 1980, Radcliffe College, Harvard University; J.D., 1983, Harvard Law School. Professor Mandelbaum joined the faculty as Director of the Graduate Tax Program in 2001. Prior to joining the faculty, she served as an Adjunct Professor of Law at Temple for five years, teaching in both the J.D. and LL.M. programs. Professor Mandelbaum was a member of the Estates Department in the Philadelphia office of Schnader, Harrison, Segal and Lewis for seventeen years. Her practice focused on estate planning, the administration of trusts and estates, charitable giving, and the law of exempt organizations. She is a frequent lecturer on a variety of estate planning and exempt organization topics, lecturing to both Bar Association groups and local and national organizations.

Jan C. Ting, Professor of Law

B.A., 1970, Oberlin College; M.A., 1972, University of Hawaii; J. D., 1975, Harvard Law School. Professor Ting was a tax attorney at the Philadelphia law firm of Pepper Hamilton from 1975 until 1977 when he joined the faculty of law. Professor Ting served at the U.S. Department of Justice in Washington from 1990 until 1993, with responsibilities for U.S. immigration policy. He teaches courses in taxation and immigration law. He was director of the Graduate Tax program from 1994 to 2001.

Stephen A. Feldman, Partner, Feldman & Feldman

B.A., 1974, Temple University; J.D., 1981, Temple University School of Law.

Professor Feldman is a member of the firm of Feldman & Feldman in Philadelphia and formerly was the Executive Director of the Senior Citizen Judicare Project. He formerly served as a member of the National Institute on Aging's Expert Advisory Panel for the Alzheimer's Disease Education and Referral Center (ADEAR). He serves on The Philadelphia Geriatric Center's Research Committee of the Board of Directors, the Board of The Senior Citizen Judicare Project where he served as Chair and the Board of Directors of Community Legal Services, where he served as Treasurer from 1985–1996. Professor Feldman is past President and Treasurer of the Board of Directors of the Alzheimer's Association of Southeast Pennsylvania and currently serves as its Vice President. He formerly served on the Long Term Care Advisory Board of the Philadelphia Area Agency on Aging and the Board of Directors of The Coalition of Advocates for the Rights of the Infirm Elderly. He was the first chair of the Philadelphia Task Force on Elder Abuse and a contributing author of the Older Adult Protective Services Act. He frequently lectures on the subject of estate planning.



Julia Fisher, JP Morgan Trust Co.

B.A., 1974, Indiana University; J.D., 1979, Indiana University School of Law; LL.M. (Taxation), 1986, Villanova University School of Law.

Before her recent move to JP Morgan Trust, Professor Fisher was a partner with the Philadelphia law firm of Erskine, Wolfson, Gibbon & Fisher. She is a member of the American College of Trust and Estate Counsel, the Real Property, Probate and Trust Law and Taxation Sections of the American Bar Association, and is currently serving as Chair of the Fiduciary Income Tax Committee of the Section of Taxation. A former member of the Executive Committee of the Probate Section of the Philadelphia Bar Association and Council of the Tax Section of the Philadelphia Bar Association, Professor Fisher is liaison between the Probate and Tax Sections and chair of the Office Procedures and Technology Committee of the Probate Section.

Professor Jan Ting, coach of Temple's first-place team in the ABA's 2001 Law Student Tax Challenge, teaches the new business taxation course, which prepares students to advise clients on the tax consequences of entity choice.

faculty

*Solomon Fisher, Partner,
Reed, Smith LLP*

B.S., 1957, Temple University; J.D., 1960, Temple University. Professor Fisher, an experienced tax litigator, was a trial attorney for the U.S. Department of Justice Tax Division from 1960–64. He is the author of *The Right to Counsel in Criminal Tax Investigations*, NYU 32nd Annual Institute in Federal Taxation (1974), and has authored and co-authored other articles. He is a frequent speaker on tax and related topics. Professor Fisher is a member of the American College of Tax Counsel.

*Robert W. Friz, Senior Manager,
Tax and Legal Services,
PricewaterhouseCoopers LLP*

B.A., B.S., 1990, University of Pennsylvania; J.D., 1995, Temple University School of Law; LL.M., 1998, Temple University School of Law. Professor Friz is a Tax and Legal Services Senior Manager in the Philadelphia Office of PricewaterhouseCoopers LLP. His practice focuses on providing advice regarding tax and business issues associated with tax-exempt organizations (primarily health care and higher education), joint venture arrangements, real estate, and corporate transactions (primarily corporate acquisitions, mergers, and reorganizations). He has lectured widely and is the author of “Structuring Joint Ventures Between For-Profit and Nonprofit Organizations” (Journal of Taxation of Exempt Organizations, May/June 1998), “How to Handle Real Estate in Joint Ventures Between For-Profits and Nonprofits” (Journal of Taxation of Exempt Organizations, July/August 1998), and “Strategies for Making Real Estate Investment Funds Attractive to Tax-Exempt Investors” (Journal of Real Estate Taxation, Winter 1999).

*Donna M. Hill, Partner,
Morgan, Lewis & Bockius LLP*

B.F.A., 1985, Ithaca College; J.D., 1993, Temple University School of Law.

Professor Hill is a partner in the law firm of Morgan, Lewis & Bockius LLP where she is a member of the Employee Benefits (Corporate) Practice Group. She is involved in all aspects of Morgan Lewis’s employee benefits practice, including qualified pension and profit-sharing plans, cash or deferred arrangements, health and welfare plans, and executive compensation arrangements. Professor Hill is a member of the Tax Section of the Philadelphia Bar Association, as well as a member of the American, and District of Columbia bar associations. She has been a speaker and panelist on programs sponsored by the Pennsylvania Bar Institute, the Philadelphia Tax Conference, and the Temple University Beasley School of Law, among others.

*I. Jay Katz, Of Counsel,
Antheil, Maslow and MacMinn, and
Landis and Associates*

B.S., 1978, University of Pittsburgh; J.D., 1982, University of Tennessee College of Law; LL.M., 1983, New York University; LL.M., 1991, University of Florida. Professor Katz specializes in tax and estate planning in his role as of counsel to several law firms. He also does private consultations. In addition, for the past few years, he has served as an adjunct Professor at both Temple Law School and Widener Law School. In his teaching career, he has taught virtually every course in the area of federal taxation. Professor Katz has received two LL.M.s in taxation, one at NYU and the other at the University of Florida where he also served as an interim visiting professor.

*Edward Kessel, Of Counsel,
Pepper Hamilton LLP*

A.B., 1957, Pennsylvania State University; J.D., 1960, University of Pennsylvania Law School. Prior to joining Pepper Hamilton LLP, Professor Kessel had a 33-year career with the Internal Revenue Service, where he last served as manager of the Estate & Gift Tax Group with responsibility for the eastern half of Pennsylvania and the State of Delaware. Professor Kessel is a frequent speaker and writer on estate and gift tax matters.

*Deborah Lerner, Partner,
Willig, Williams & Davidson*

A.B., 1973, Bryn Mawr College; J.D., 1977, Villanova University School of Law; LL.M. (Taxation), 1986, Villanova University School of Law. Professor Lerner currently heads the Employee Benefits Group at Willig, Williams & Davidson. She is a contributing editor for Taxation of Exempt Organizations (an RIA publication) and authors the Compensation column. Professor Lerner is the Union Co-Chair of the Welfare Plans Subcommittee of the Employee Benefits Section of the Labor Section of the ABA. She also lectures for a number of organizations, including the International Foundation of Employee Benefit Plans and the Conference of Consulting Actuaries.

Philip Y. Lin, Director and Senior Counsel, Merrill Lynch Co., Inc.

B.A., 1982, International Politics Institute; M.A., 1987, Temple University; J.D., 1991, Temple University School of Law.

Professor Lin was Vice President and Associate General Counsel to Delaware Investments before recently joining Merrill Lynch. He advised the company and its clients on all aspects of pension and employee benefits law. Prior to joining Delaware Investments, Professor Lin practiced employee benefits law at several large law firms in Philadelphia. Professor Lin has also served as an expert witness to the Senate Finance Committee on Pension Reform and as special counsel to Congressman Earl Pomeroy's Pension Portability Task Force.

Robert Litvin, Manager, Deloitte & Touche

B.A., 1987, Lafayette College; J.D., 1972, Villanova University School of Law; LL.M. (Taxation), 1993, Georgetown University Law Center. Professor Litvin is a Manager in the Employee Benefits Tax Group at the Philadelphia office of Deloitte & Touche. He advises clients with respect to the selection, implementation and administration of retirement plans, executive compensation programs and health and welfare plans. Professor Litvin also has experience in the areas of ERISA litigation, stock based compensation plans, IRAs and estate planning issues relating to qualified retirement plans. Professor Litvin is a member of the Pennsylvania, New Jersey and Georgia Bar Associations. Before joining Deloitte & Touche, Professor Litvin practiced tax and employee benefits law at two large law firms.

David Pardys and Donna Hill make a great team. Both practice in the Philadelphia office of Morgan, Lewis & Bockius LLP, and both are members of the firm's executive compensation and employee benefits practice group.

Rather than focus on their similarities, however, the two have taken advantage of their different areas of experience to teach a dynamic and popular course, Taxation of Executive Compensation, a Tax LL.M. course which is also one of the core courses in the Employee Benefits Certificate Program.

Professor Pardys has worked with many clients on the creation of equity compensation plans, and was responsible for drafting treasury regulations concerning the taxation of these benefits when, prior to joining Morgan, Lewis, he was an attorney adviser with the Internal Revenue Service's Office of the Associate Chief Counsel (Employee Benefits and Exempt Organizations). He received his law degree from Rutgers University-Camden and his LL.M. in Taxation from the Georgetown University Law Center.

Professor Hill has a broad-based practice in employee benefits

taxation and is a frequent lecturer. She has substantial experience in the creation and administration of stock purchase plans and the use of employer securities to fund retirement plans. She also counsels clients on the law concerning golden parachutes. She takes responsibility for covering these areas in the jointly taught course. Professor Hill received her law degree from Temple University, and also holds a degree from the Philadelphia Institute of Employee Benefits Training.

Not satisfied with teaching independent courses, Professors Pardys and Hill and the other adjunct faculty in the employee benefits area were instrumental in the creation of Temple's new Certificate Program in the Taxation of Employee Benefits. As active practitioners in the field, our adjunct faculty saw the need for an advanced curriculum on the taxation of a broad range of employee benefits. They worked with the permanent faculty and with Law School administrators to create additional courses in the area, and the new certificate program was launched in the fall of 2001. ☺



Donna Hill, J.D. '93, Morgan, Lewis & Bockius LLP



David Pardys, Morgan, Lewis & Bockius LLP

*Joseph E. Lundy, Principal,
PricewaterhouseCoopers LLP*

B.S., 1965, *University of Pennsylvania*; J.D., 1968, *Temple University*; LL.M. (Taxation), 1969, *New York University*. Professor Lundy is head of the tax healthcare and exempt organization (EO) practice. He has the responsibility of providing innovative and proactive solutions regarding tax laws and other regulatory matters applicable to exempt organizations. To this practice, Professor Lundy brings 27 years of experience as a tax attorney and business advisor, focusing on exempt organizations and the healthcare industry. Prior to joining PricewaterhouseCoopers LLP, he was a partner at Ballard Spahr Andrew & Ingersoll. He is Co-Editor-in-Chief of *The Journal of Taxation of Exempt Organizations* and a Fellow of the American College of Tax Counsel. An expert in the law of tax exempt organizations and a former chair of the ABA Tax Section's Exempt Organization Committee and the PBA Tax Section, Professor Lundy has taught in the Graduate Tax Program since 1974.

*Mark Mudrick, International Tax Director,
PricewaterhouseCoopers LLP*

B.A., 1971, *Temple University*; J.D., 1974, *Temple University School of Law*; LL.M. (Taxation), 1978, *Georgetown University*. Professor Mudrick is an International Tax Director in the Philadelphia office of PricewaterhouseCoopers LLP with approximately 25 years experience in dealing with corporate and international tax issues involving multinational companies. Prior to joining PricewaterhouseCoopers, Professor Mudrick was Staff Vice President, International Taxes at Unisys Corporation, and Manager, International Taxes at Hercules Incorporated. In addition, he was formerly Senior Tax Law Specialist in the National Office of the Internal Revenue Service in Washington, DC. Professor Mudrick often speaks before professional organizations on corporate and international tax matters.

*David N. Pardys, Associate,
Morgan, Lewis & Bockius LLP*

B.A., 1985, *Rutgers College*; J.D., 1988, *Rutgers School of Law-Camden*; LL.M. (Taxation), 1994, *Georgetown University Law Center*. Professor Pardys is an associate at the law firm of Morgan Lewis & Bockius LLP where he is a member of the Employee Benefits (Corporate) Practice Group in the Philadelphia office. Professor Pardys is involved in all aspects of the Morgan Lewis' employee benefits practice, including executive compensation arrangements and equity compensation plans such as stock options. Professor Pardys also has experience in matters involving ESOPs, federal tax law and representations before the Internal Revenue Service. Before joining Morgan Lewis, Professor Pardys was an Attorney Advisor with the IRS, Office of the Associate Chief Counsel (Employee Benefits and Exempt Organizations). A frequent author and speaker, Professor Pardys was an adjunct professor at the Georgetown University Law Center from 1997 to 2000 and has had several articles published on executive compensation and employee benefit issues.

*Kenneth J. Rubin, Area Counsel
(Criminal Tax),
Internal Revenue Service*

B.A., 1969, *Temple University*; J.D., 1972, *Villanova University School of Law*; LL.M. (Taxation), 1977, *New York University School of Law*. Professor Rubin is the legal advisor to the Director of Field Operations, Criminal Investigation Division (CI), Internal Revenue Service (IRS) for the Northeastern Area of the Country, which includes the six New England states, Pennsylvania, New York and New Jersey. Professor Rubin supervises more than a dozen attorneys who provide legal advice to IRS agents (of CI) conducting investigations of criminal tax violations in the

forementioned Area. Prior to being appointed Area Counsel, Professor Rubin was an Assistant District Counsel for 16 years supervising a group of attorneys who primarily litigated tax cases before the U.S. Tax Court; and who provided legal advice to IRS agents conducting both civil tax audits and criminal tax investigations. Professor Rubin has litigated cases in the United States Tax Court. He has advised IRS agents conducting large corporate audits and agents conducting high profile criminal tax investigations.

*Joseph M. Sedlack, Partner,
Reed, Smith LLP*

B.A., 1973, *University of Notre Dame*; J.D., 1978, *Temple University*; LL.M. Taxation, 1981, *Temple University*. Professor Sedlack's practice is concentrated in corporate, partnership, real estate, mergers, acquisitions, international tax, estate and tax planning. He was previously a shareholder of the law firm Horvitz, Fisher & Sedlack, which specialized in tax and business planning. He is a board member of the Real Estate Securities and Syndication Institute and is a member of the Philadelphia (Member Tax Section), Pennsylvania and American (Member Tax Section) Bar Associations. Professor Sedlack is the author of many publications and lectures frequently on tax matters. He has lectured in the Graduate Tax Program since 1985 as well as being a lecturer in the University's Graduate School of Business and Management.

Cornelius C. Shields

B.S., 1956, *Marquette University*; LL.B., 1957, *Marquette University Law School*; LL.M. (Taxation), 1962, *Georgetown University Law School*; M.P.A., 1969, *Harvard University, Kennedy School of Government*. Before retiring from the federal government in December 1997, Professor Shields was on detail

from the Government National Mortgage Association to the personnel litigation group of the Office of General Counsel, Department of Housing and Urban Development, Washington, D.C. With Ginnie Mae, he was Executive Assistant to the President (1991–1994). He worked primarily on securitization improvements and product development, including a Ginnie Mae information system and risk analysis simulation model. Before GNMA, Professor Shields was Special Assistant to the General Counsel at the Department of Veterans Affairs, working on capital market financing and public/private development projects. He previously practiced with Pepper, Hamilton & Sheetz and Bishop, Cook, Purcell & Reynolds in Washington; served as Vice President for Tax and Vice President for Public Policy at Sun Oil Company; and was with the Office of Chief Counsel of the Internal Revenue Service in Washington.

Kathleen A. Stephenson, Of Counsel, Pepper Hamilton LLP

B.A., 1970 *Clarke College*; M.A., 1972, *Memphis State University*; J.D., 1976, *Duke University School of Law*.

Professor Stephenson is Of Counsel at Pepper Hamilton LLP, resident in the Philadelphia office where she concentrates her practice in the fields of estate planning and administration and related tax work. Presently, Ms Stephenson chairs the Legislative Committee of the Probate Section of the Philadelphia Bar Association. In the past, she has served on the Executive Committee of the Section, as chair of the Section's Rules and Practice Committee, as a member of the Section's special committee for Alternative Dispute Resolution and on the Board of Directors of the Philadelphia Estate Planning Council. She is admitted to practice in Pennsylvania and New York.



Stewart M. Weintraub, Partner, Schnader, Harrison, Segal & Lewis LLP

B.S., 1968, *Drexel University*; J.D., 1971, *Temple University*. Professor Weintraub was formerly Chief of Tax Litigation for the City of Philadelphia Law Department. He is the Co-Chairman of the Greater Philadelphia Chamber of Commerce, State and Local Tax Committee, as well as being a member of the Editorial Board, Commerce Clearing House, State Tax Review and Interstate Tax Insights. Professor Weintraub is an active member of the Philadelphia Bar Association (Member of the Board of Governors, past Chair State and Local Tax Committee, Tax Section, past Chair Taxes

Affecting Real Estate Committee, Section on Real Property, and Co-Chair of the Legislative Liaison Committee.) He is also a member of the Pennsylvania Bar Association (Tax Section) and the American Bar Association (State and Local Tax Committee–Tax Section, Tax Litigation Committee and Liaison to the Special Committee on Specialization and Certification–Litigation Section.) He is the author of many articles in the field of state and local tax which have appeared in the *ABA State and Local Tax Lawyer*, *Interstate Tax Reports* (now known as *Interstate Tax Insights*), the *Municipal Attorney*, *Focus Magazine* and the *Army Lawyer*.

faculty

Admission

Admission to the LL.M. and Certificate Programs

Admission to the Graduate Tax Program is selective; only those who display a capacity for graduate law study can expect to be admitted. Admission decisions for all programs are based on a review of the law school transcript with particular attention to tax and tax-related courses. Relevant work experience is considered evidence of potential for graduate tax studies. Satisfactory completion of an introductory course in taxation or equivalent experience in practice will generally be required; if this requirement cannot be satisfied, an applicant may take the basic course in taxation offered in Temple's J.D. program in the student's first term after admission to the LL.M. program. Students who have not had a basic course in taxation must consult with the Assistant Dean.

Admission to the certificate programs is based on the same criteria applicable to LL.M. degree candidates. Each student must complete the certificate requirements within two years of initial enrollment, and courses will be scheduled so that certificate candidates can complete their program of study within the prescribed two year period.

It is the policy of Temple University School of Law not to discriminate on the basis of race, gender, sexual preference, handicap, age, color, religion or national origin.

Students may enter the program in the fall, spring or summer semester.

Application Procedures for All Graduate Taxation Programs

The following items must be submitted to the Office of Graduate Legal Studies by August 1 for fall admission, November 30 for spring admission and May 1 for summer admission:

- The completed Application for Admission.
- A certified copy of the applicant's law school transcript indicating receipt of J.D. or LL.B. degree and the date awarded (not required for Temple J.D. students or Temple law graduates).
- The application fee of \$25 in the form of a check or money order made payable to Temple University. No fee is required for current Temple J.D. students.
- A personal statement describing experience in the field of taxation and reasons for entering the tax program.
- A letter describing the practical experience offered as the basis for waiving a required income taxation course for those who have not had a basic prerequisite course in taxation (if necessary).

Tuition & Financial Aid

Admission to the Combined J.D./LL.M. Program

J.D. students applying to the combined J.D./LL.M. program must have completed Taxation (Law 600) and one other tax course in the J.D. program with a 2.5 average in tax courses and overall GPA of 2.5. Compliance with these minimum standards does not guarantee admission. J.D. candidates who are approved for entry into the LL.M. program will receive a letter of acceptance which is conditioned upon the receipt of the J.D. degree with a 2.5 cumulative average in taxation courses and a 2.5 overall grade point average. J.D. students may apply to enter the program at any time before receipt of the J.D. degree.

Upon receipt of the J.D. degree, the conditionally accepted student who meets the conditions in the acceptance letter will automatically be admitted into the LL.M. program and up to twelve credits of taxation courses taken while a Juris Doctor student will be applied toward the LL.M. degree. The basic course in taxation (Taxation 600) cannot be applied toward the LL.M. If a student wishes to apply the maximum of 12 credits allowable toward the LL.M., he or she must take a total of 93 credits while a J.D. student.

LL.M. students who have a J.D. pay tuition on the per credit basis described below. Students are subject to a computer fee and a health services fee. J.D. students who have been conditionally admitted to the LL.M. program and are enrolled in J.D. courses pay J.D. tuition rates until graduating from the J.D. program, and pay the LL.M. tuition rate thereafter. Tuition is due upon registration at the beginning of each semester. The tuition rates for 2001–2002 are as follows:

| | |
|-----------------------|------------------|
| Pennsylvania Resident | \$450 per credit |
| Non-resident | \$620 per credit |

Tuition rates are established annually by the Trustees of Temple University. The University reserves the right to change the fees at any time without notice. Any such change may become effective at the beginning of the succeeding semester.

Students may be eligible for higher education assistance loans through banks or other financial institutions, or for Veterans Administration benefits covering education expenses. Students who need to be certified by the University to obtain federal or state loans, or to qualify for deferment of payment on prior loans, may be required to register for a minimum number of credit hours per semester.

For information regarding financial assistance, students may call the Law School Financial Aid Office at (215) 204-8943.

admission & tuition

Visiting the Law School

Temple University's Beasley School of Law is located less than two miles from center city Philadelphia, at the corner of Broad Street and Montgomery Avenue. Public transportation to the law school is available via subway, train, or bus.

A **guest parking area** (Lot 3) is located on the east side of Broad Street, one block south of the law school. There is currently a \$7.00 charge for use of the guest parking area. To reach the entrance to the lot, guests should turn east on Cecil B. Moore Avenue, then turn immediately right on Park Avenue. The entrance to Lot 3 will be on your right. The law school is located one block to the north, on Broad Street between Cecil B. Moore and Montgomery Avenues.

Directions

From the Pennsylvania Turnpike:

Take Turnpike to Exit 24 (Philadelphia/Valley Forge) and follow signs to I-76 East. Stay on I-76 East (Schuylkill Expressway) for 18 miles (approximately) to I-676 East/Central Philadelphia (exit is from left lane). Follow I-676 to the Broad Street Exit. Follow signs for Broad Street North (Route 611). Travel north on Broad Street approximately 15 blocks.

From the New Jersey Turnpike:

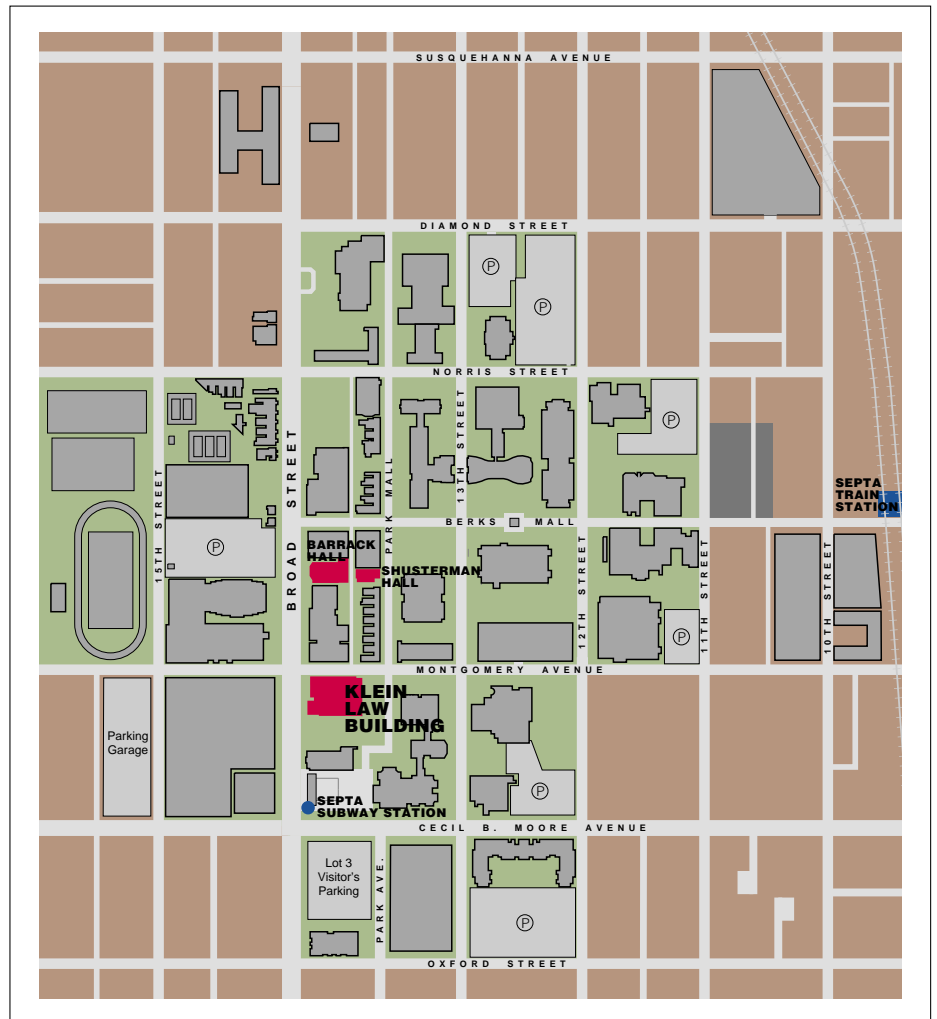
Take Turnpike to Exit 4 and follow Route 73 North approximately 1 mile to Route 38 West. Follow Route 38 West approximately 5-1/2 miles to exit indicating Camden/ Philadelphia. Take right lane to Route 30 West; 2-1/2 miles to the Benjamin Franklin Bridge. Cross bridge and follow I-676 West to Broad Street Exit. Travel north on Broad Street (Route 611) approximately 15 blocks.

From points north of Philadelphia via I-95:

Take I-95 South to the I-676/Central Philadelphia Exit. Follow I-676 West to the Broad Street Exit. Travel north on Broad Street (Route 611) approximately 15 blocks.

From points south of Philadelphia via I-95

Take I-95 North to I-676 West. Follow I-676 West to Broad Street Exit. Travel north on Broad Street (Route 611) approximately 15 blocks.



Office of Graduate and International Programs Temple University

James E. Beasley School of Law

1719 North Broad Street, Room 710
Philadelphia, PA 19122 USA
Telephone: (215) 204-1448
Telefax: (215) 204-2282
E-mail: intl-law@vm.temple.edu

Application for Admission

Graduate Tax Program

1719 North Broad Street, Room 710 , Philadelphia, PA 19122

Telephone: (215) 204-1448, Telefax: (215) 204-2282, E-mail: intl-law@vm.temple.edu

All candidates seeking admission to the Graduate Tax Program must complete and return this form, along with a statement of your professional plans and goals, accompanied by a check or money order in the amount of \$25 made payable to TEMPLE UNIVERSITY. This fee is waived for current Temple Law School students.

Applicants who are currently Temple J.D. students and who wish to enter the combined J.D./LL.M. Program: You may apply at any time after the successful completion of Taxation (600) and at least one advanced tax course offered in Temple's J.D. program. If accepted, you will be formally admitted to the LL.M. Program upon award of your J.D. degree and attainment of at least a 2.5 overall GPA and a 2.5 GPA in your tax courses.

Other applicants: In order to complete your application, it will be necessary to forward an official copy of your law school transcript. While most students enter the program in the fall semester, students may also enter the program in the spring or summer. Applications for the fall are due by August 1, applications for the spring are due by November 30, and applications for the summer are due by May 1.

Name _____ Social Security No. _____

Date of Birth _____ Gender: Male Female

Home Address _____

Home Phone () _____ Home Fax () _____

Work Address _____

Work Phone () _____ Work Fax () _____

Email Address _____

I wish to attend the Graduate Tax Program: Full-time Part-time Audit

I wish to enter in the following semester: Spring 200__ Summer 200__ Fall 200__

I wish to be considered for the following:

Estate Planning Certificate Employee Benefits Certificate LL.M. in Taxation Combined J.D./LL.M. in Taxation

Please use the space below to answer the following questions. You may supplement these answers with an additional page (s) if necessary.

Bar Admissions:

| State | Year |
|-------|------|
| | |
| | |

Law School Programs Attended:

| School | Dates Attended | Degree | GPA |
|--------|----------------|--------|-----|
| | | | |
| | | | |
| | | | |

Undergraduate/Graduate Education:

| School | Dates Attended | Degree | GPA |
|--------|----------------|--------|-----|
| | | | |
| | | | |
| | | | |

Law School class rank: _____

List scholastic honors, awards or publications: _____

Legal, Business or other Professional experience:

| Employer | Position | Address | Dates |
|----------|----------|---------|-------|
| | | | |
| | | | |
| | | | |

If the answer is yes to any of the following questions, please detail the exact nature of the action and the dates on a separate page and enclose with your application.

(a) Were you ever dropped, suspended, expelled, or subjected to any disciplinary action by, or are any disciplinary charges now pending against you at any school, college or university? Yes No

(b) Were you ever subjected to any disciplinary action by, or are disciplinary charges now pending against you at any grievance or disciplinary agency in any state where you earned admission to the practice of law? Yes No

(c) Were you ever convicted of any criminal offense, other than minor traffic violations, or are criminal charges now pending against you? Yes No

Ethnic Background. Please check the appropriate box.

We are required to maintain statistics regarding the ethnic background of our applicants. You are not required, however, to answer the question.

White/Caucasian Black/African American Asian (please specify) _____

Native American/American Indian (please specify tribal affiliation) _____

Hispanic/Latino (please specify) _____

Other (please specify) _____

Statement of Residence for All Applications.

State country of your citizenship. _____

In what state do you claim legal residence? _____

If you claim Pennsylvania residence, will you have resided in Pennsylvania for twelve consecutive months preceding your entry into Temple University? Yes No

Temple University reserves the right to request documentary evidence in support of your claim for residence.

Graduate History at Temple University:

Have you ever been registered for a graduate level course at Temple University (excluding law school courses)? Yes No

If yes, in what department? _____

Please enclose a personal statement on a separate sheet of paper. Make sure to include any tax-related extracurricular activities or affiliations.

All Applicants: Please read and sign the following.

I understand that withholding information requested on this application or giving false information may make me ineligible for admission to the university or subject to dismissal. With this in mind, I certify that the above statements are correct and complete, and if admitted, I agree to abide by the published policies, rules, and regulations of Temple University as may be in effect from time to time.

Signature of applicant

Date

For official use only

| | |
|---------------------------|--------------------------|
| Fee received _____ | Statement received _____ |
| Transcript received _____ | Entered into DB _____ |
| Action _____ | |