

Washington University Law

Graduate Tax Program



Introduction

Washington University School of Law has long been a leader in tax education. For over 40 years, Washington University has continued to meet the need for specialized education for tax attorneys. Building on the resources of this top-ranked law school, our program draws its strength from a long tradition of excellence, a commitment to an in-depth curriculum, and a wealth of meaningful, practical experience.

Washington University's Graduate Tax Program offers a unique learning experience for serious tax students. Upon completion of the program, our students receive an LL.M. degree. This degree carries with it the distinctive combination of comprehensive and specialized instruction from expert, full-time faculty and leading practitioners in the field as well as extraordinary hands-on learning opportunities. As a result, our students are rigorously prepared to become successful tax practitioners. Whether a client is establishing a business, selling a major asset, or planning a gratuitous wealth transfer, the assistance of an attorney with a thorough understanding of current tax law is essential for success. Graduates from our program are highly qualified to meet the growing need for such expertise, especially as the realm of tax law becomes increasingly complex.

The Graduate Tax Program is designed to facilitate intensive, small-group learning. Our overall enrollment is generally limited to about 20 students. This allows us to provide students with valuable opportunities for practical exploration, as well as time for one-on-one discussions with professors. We believe that our small size truly sets us apart in both the student's learning experience and in the valuable networking relationships that the student will establish.

We believe that there is no limit to what our graduates can do. Our graduates have found success in a wide range of fields- from becoming law professors, to becoming partners in major U.S. law firms, to practicing international tax, to running their own firm or business. The possibilities for success with this degree are virtually unlimited.

More information and the Tax LL.M. application can be found on-line.

We welcome your interest in Washington University School of Law's Graduate Tax Program.



Distinguished Tax Faculty

Our distinguished full-time faculty includes several faculty members who teach and write in the areas of taxation.

- **Peter Wiedenbeck**, Joseph H. Zumbalen Professor of Law, is an expert in the area of federal income taxation and regulation of employee benefit plans. He has authored a book for the Federal Judicial Center on the regulation of employee pension and welfare benefit plans under the Employee Retirement Income Security Act of 1974. That book—*ERISA in the Courts*—is used by federal judges around the country. Professor Wiedenbeck is also the co-author of the casebook, *Basic Federal Income Taxation*, published by Aspen Law & Business. Professor Wiedenbeck joined the Washington University School of Law faculty in 1990. He has received several awards for outstanding teaching, including the Student Bar Association's David M. Becker Professor of the Year Award.
- **Cheryl Block** is the author of a leading book on corporate taxation: *Corporate Taxation: Examples & Explanations* (Aspen Law & Business 2004). She has written numerous articles on taxation and the interplay between tax and budget policy, and was the primary organizer of the conference—Federal Budget and Tax Policy for a Sound Fiscal Future—held at Washington University in March 2009. Professor Block clerked for the Honorable Kevin Thomas Duffy of the United States District Court for the Southern District of New York. Prior to coming to Washington University, she was a member of the law faculty at George Washington University, where she received a Distinguished Faculty Service Award.
- **Adam Rosenzweig** focuses his research on the taxation of financial markets and private investment funds. In 2008, he joined the team of co-authors for the casebook, *Problems and Materials in Federal Income Taxation*. Before joining the Washington University School of Law Faculty in 2007, Professor Rosenzweig was a visiting assistant professor at Northwestern University School of Law. He was formerly in private practice in New York, where he focused on federal income tax law and specialized in the areas of private equity, hedge funds, equity derivatives, and cross-border capital markets.

Program Strengths

- **DISTINGUISHED, EXPERIENCED FACULTY** who are outstanding teachers, scholars, and practitioners;
- **A RICH CURRICULUM** with more than 20 courses as well as externship opportunities;
- **CUTTING-EDGE** scholarship that covers areas including transactional tax, estate planning, and benefits; and
- **AN INSTITUTIONAL COMMITMENT** to our students to make them the best and most successful tax attorneys that they can be.

Adjunct Tax Faculty

In addition to our full-time faculty, Washington University School of Law's Graduate Tax Program offers outstanding instruction through our talented and dedicated corps of adjunct faculty. These professors are leading practitioners in their fields and offer students an unparalleled opportunity to not only gain academic knowledge, but to gain a practical understanding of how that knowledge will be applied in practice. Many of these faculty have been teaching in the Graduate Tax Program for 10, 20, and even 30 years. In fact, approximately 60% of our adjunct faculty have been with the program for at least 10 years. Below is a partial list of our adjunct tax faculty:

- **Lawrence Brody** teaches Family Wealth Management and Estate Planning & Drafting: Advanced Topics. J.D. Washington University Law; LL.M., New York University. Author of two BNA Tax Management Portfolios and frequent lecturer at national conferences on estate and insurance planning. Partner, Bryan Cave LLP.
- **David Capes** teaches Tax Fraud Prosecutions. J.D., University of Arkansas; LL.M., Georgetown University Law Center. Partner, Capes, Sokol, Goodman & Sarachan PC.
- **Harry Charles** teaches Tax Fraud Prosecutions and Federal Tax Procedure. J.D., University of Illinois; M.B.A. and LL.M., Washington University in St. Louis. Sole practitioner, focusing on federal, state, and local tax audits and collections.
- **Bennett Keller** teaches Closely-Held Business and Succession Planning. J.D., University of Missouri. Frequent lecturer and speaker on tax and estate planning issues. Partner, and Member of the Executive Committee, Lathrop & Gage, LLP.
- **Harlan Kwiatek** teaches State & Local Taxation. J.D. Creighton University; LL.M. Boston University. Has over 25 years of state and local tax experience. Partner, RubinBrown.
- **Scott Malin** teaches Closely-Held Business & Succession Planning. Frequent lecturer and speaker on tax issues. J.D. Washington University Law. Partner in Charge, St. Louis Office, Lathrop & Gage, LLP.
- **Michael Markenson** teaches Introduction to Tax Credits & Development Incentives. J.D. University of Missouri. Principal, Rosenblum, Goldenhersh, Silverstein & Zaft PC.
- **Jay Nathanson** teaches Tax Considerations in Choice of Legal Entity. J.D. University of Miami. Former trial attorney for the Tax Division of the U.S. Department of Justice. Officer, Greensfelder Hemker & Gale PC.
- **Edward Reilly** teaches Estate & Gift Taxation. J.D. and LL.M. Washington University Law. Member, Muhm & Reilly, LLC.
- **Brenda Talent** teaches State & Local Taxation. J.D. University of Chicago Law School; LL.M., Georgetown University Law Center. Formerly captain in the U.S. Army JAG Corps as well as former partner at Bryan Cave LLP. Executive Director, Show-Me Institute.
- **Raymond Wagner** teaches State & Local Taxation. J.D. University of Missouri- Kansas City; M.B.A. Saint Louis University; LL.M. Washington University Law. Former Director of Revenue of Missouri and Illinois as well as former municipal St. Louis judge. Vice-President, Enterprise Rent-A-Car.

Flexibility & Innovation

Washington University offers both a comprehensive and innovative program in the field of graduate tax. Some of the strengths and unique features of the program are outlined below.

Externships

We in the Graduate Tax Program believe that one of the best ways to become an effective tax attorney is to combine a comprehensive course schedule with practical hands-on experience. Our externships provide invaluable experience to our students in a wide variety of settings. Students have the opportunity to extern in both large and small law firms, consulting firms, corporations, think tanks, and governmental settings. Having this experience provides a two-fold benefit: students that are more prepared to take on their new legal jobs and students that are more desirable to potential employers.

“Tax law constantly changes, but the underlying policies and the skill set required of practitioners are quite stable. A well-trained tax lawyer who masters those skills and policies finds that the work is always interesting, challenging, and in demand.”

Peter Wiedenback, Joseph H. Zumbalen Professor of Law

“My externship enabled me to develop the skills and practical knowledge that I would go on to use immediately after graduation. It allowed me to work with leading tax attorneys and was invaluable in preparing me to practice.”

Justin Kanter, JD '10, LLM '11

FAST FACTS

100% PLACEMENT PERCENTAGE OF STUDENTS INTERESTED IN A TAX-RELATED EXTERNSHIP IN 2011.

60% PERCENTAGE OF OUR ADJUNCT FACULTY WHO HAVE TAUGHT AT WASHINGTON UNIVERSITY FOR 10 YEARS OR LONGER.

STUDENTS MAY PURSUE THE LL.M. FULL OR PART-TIME. THE PROGRAM MAY BE STARTED IN THE FALL OR SPRING SEMESTER.

Program & Curriculum

Below is a sample curriculum outlining some of our courses

Estate Planning Courses

- Asset Protection Planning
- Closely-Held Business & Succession Planning
- Estate & Gift Taxation
- Estate Planning & Drafting: Advanced Topics
- Family Wealth Management
- Introduction to International Aspects of Estate Planning
- Practical Issues in Wealth Planning & Drafting

Corporate/Transactional Tax Courses

- Business Acquisitions
- Advanced Corporate Tax: Tax-Free Mergers & Acquisitions
- Advanced Corporate Tax: Spin-Offs & Single Party Reorganizations
- Corporate Taxation
- Federal Partnership Taxation
- State & Local Taxation
- Taxation of Real Estate Transactions
- Tax Fraud Prosecutions



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GRADUATE TAX PROGRAM

<http://law.wustl.edu/llmtax/>

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