General Information about the LL.M. in Taxation Program

For over 40 years, the Master of Laws (LL.M.) in Taxation program at Washington University School of Law has offered a rigorous course of study in the field of tax law. The program provides comprehensive and specialized training to lawyers and law school graduates who plan to specialize in tax. Candidates for the LL.M. degree must have graduated from an accredited U.S. law school. In some situations, the Tax LL.M. Admissions Committee may consider students who have an undergraduate law degree or its equivalent from a foreign institution of higher learning. The Admissions Committee considers the strength of each candidate’s previous law school record, affording particular attention to the candidate’s prior tax course work. For lawyers in practice, the Admissions Committee also considers work experience.

Students admitted to the program may register for courses, update addresses, view grades, etc., via WebSTAC at https://acadinfo.wustl.edu.

Program Contact

Sarah Narkiewicz, Esq.
Lecturer in Law and Advisor
Washington University School of Law
Tax LL.M. Program
314-935-8275
sanarkiewicz@wulaw.wustl.edu

Degree Requirements
Students pursuing the LL.M. in Taxation must satisfactorily complete 24 credits in the tax curriculum. Students may complete the degree in one year. Students may also pursue the LL.M. degree part-time for up to four years. Students seeking to extend their course work over more than four years must first receive the approval of the Director.

Students are required to complete the following courses: Federal Income Taxation, Corporate Taxation, and Federal Partnership Taxation or its equivalent, Pass-Through Business Taxation: Partnerships & Limited Liability Companies. Candidates who have completed course work in these subjects previously may apply to waive required courses and to substitute another approved tax course. Such requests should be directed to Sarah Narkiewicz. The lowest passing grade for any course taken by students in the LL.M. in Taxation program is 3.04 (or P, in the case of courses graded under the modified pass/fail system); however, there is no minimum GPA requirement.

Non Tax-LL.M. Students are required to receive special permission to take a Tax LL.M. Course. This permission requires the student to complete the form linked here:-------------------------and e-mail it to Sarah Narkiewicz at sanarkiewicz@wustl.edu or place it in her mailbox in the Clinic suite (Room 105).

*Spring 2016 Offerings are Preliminary at this point and are subject to change.
ACCOUNTING FOR TAX LAWYERS
Raymond E. Mueller
W77-700D sec 01 (3 credits)
THU 6:08 – 9:00 p.m.
This course is designed to introduce the basic concepts of tax accounting and financial disclosure to tax lawyers with little to no prior exposure to accounting. Emphasis will be on the contents of standard financial statements and accounting dialect (debit and credit). The course will examine the legal consequences of accounting decisions and the lawyer's role in financial statement analysis. The final part of the course will focus on applying tax accounting concepts in the legal setting, including responding to auditor inquiries, asset valuation issues, and corporate equity issues. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]

ADVANCED EXECUTIVE COMPENSATION
Kathleen Bilderback
Andrew Weinhaus
W77-709A sec 01 (3 credits)
MON THU 8:00 – 9:30 a.m.
Attracting the right executives to the right jobs at the right companies is not always an easy task, even in today’s challenging economy. A well designed compensation package that provides the right mix of salary, benefits, and short and long term incentives, will assist your corporate clients in recruiting, retaining and rewarding top executive talent. During this course, you will learn to: (1) define employer and executive objectives, (2) use various types of plan designs (equity plans, traditional non-qualified deferred compensation plans, insurance funded plans) to meet those objectives, (3) understand the advantages and disadvantages of each type of plan design and be able to communicate them to your client, (4) informally finance the plan, if necessary, to create winning solutions for your client. We will also discuss the constraints based on these plans by the Internal Revenue Code and ERISA. Through the use of a case study, students will have the opportunity to apply what they learn by designing a compensation package for a new client. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade, which will not calculate into their JD GPA.]

CORPORATE TAXATION
John Westmoreland
W77-648A sec 01 (3 credits)
TUE 6:08 – 9:00 p.m.
This course involves an intensive study of the statutes, regulations, and case law governing the taxation of corporations. Topics covered include the tax consequences of corporate formation and capital structure, distributions to shareholders, redemptions, liquidations, and taxable dispositions of stock and assets. The course will be taught from a casebook and statutory pamphlet, by a combination of the case and problem methods. Students who have not taken the basic tax course (Federal Income Tax) will be at a marked disadvantage as compared to students who have taken the course. Students with prior experience or background in corporate tax may be an exception. Attendance and preparation are required and sanctions will be imposed on serious offenders. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission and JD students will receive a letter grade which will not calculate into their JD GPA.]

EMPLOYEE BENEFITS: ERISA & TAX
Peter Wiedenbeck
W74-599C sec 01 (3 credits)
MON TUE THU 3:08-4:00
[Formerly called Pensions & Tax Favored Savings. Students who have taken Pensions & Tax Favored Savings are not eligible to take this course.] This course explores the treatment of employer-sponsored fringe benefits, including retirement savings arrangements, health care benefits, life and disability insurance programs, under federal labor law and the federal income tax. The structure, scope, and objectives of labor law regulation of employee benefit plans "both pension and welfare" under the Employee Retirement Income Security Act of 1974 (ERISA) will be studied in depth. The tax treatment of contributions to, earnings of, and distributions from qualified (i.e., tax-subsidized) and non-qualified deferred compensation arrangements will be compared. The rules governing the terms and operation of qualified deferred compensation plans, such as 401(k) plans, will be examined, including workforce coverage, allocation of contributions and benefits, funding, fiduciary responsibility, vesting, and the timing, forms and taxation of distributions. In addition to fiduciary oversight, ERISAâ€™s disclosure regime and civil enforcement mechanism will be introduced. The course will be taught from a casebook and a statutory pamphlet, by a combination of the case and problem methods. Students will work extensively with ERISA, related provisions of the Internal Revenue Code, and corresponding regulations. Federal Income Taxation is not a prerequisite for this course; students who have not taken Federal Income Taxation would not face a disadvantage. Attendance and preparation are required and sanctions will be imposed in cases of serious noncompliance. The course grade will be based predominately on an in-school open-book final examination that will be either three or four hours long (to be determined). The exam will largely consist of essay questions, but it might include a short-answer question component as well. 3 units.

ESTATE AND GIFT TAXATION
Peter Wiedenbeck
W74-629F (3 credits)
MON TUE THU 10:08-11:00
This course is a study of the federal wealth transfer tax system, including the estate tax, the gift tax, and (to a lesser extent) the generation-skipping transfer tax. The relationship between these three donative transfer taxes, and between the transfer taxes and the income tax, will be emphasized. The policy underpinnings of wealth transfer taxation, and the reasons for the recent erosion in its political support, will be explored. Students will work extensively with Subtitle B of the Internal Revenue Code and the regulation thereunder. The course will be taught from a casebook and a statutory pamphlet, predominately by the case method. Neither Trusts & Estates nor Federal Income Taxation is a prerequisite for this course: essential background information will be provided as needed. Attendance and participation are required and sanctions will be imposed in cases of noncompliance. The course grade will be based predominately on a three-hour in-classroom open-book final examination, predominately consisting of essay questions, but there may be a short-answer question component as well. 3 units.

FEDERAL INCOME TAXATION
Cheryl Block
W74-549B sec 01 (4 credits)
TUE WED THU 1:08 – 2:20
This four unit course is a survey of the federal income taxation of individuals, with consideration of the nature of income, when and to whom income is taxable, exclusions from the tax base, deductions, credits and the tax consequences of property ownership and disposition. The instructor emphasizes tax policy and statutory interpretation. Students will work extensively with cases and problems in the course textbook, the Internal Revenue Code and Regulations, and supplementary handout materials and problems provided by the professor. Attendance and preparation are required and sanctions will be imposed on serious offenders. The course grade will be based predominately on an in class, timed, open-book final
examination. No more than one-half of the final examination will consist of multiple choice questions. The remainder of the examination will include essays.

FEDERAL PARTNERSHIP TAXATION
Thomas A. Boman
W77-725D sec 01 (3 credits)
MON 6:08pm – 9:00pm
The course will survey Subchapter K of the Internal Revenue Code, which deals with the federal income taxation of partnerships and other pass-through entities. Subjects to be covered will include classification of entities as partnerships; tax consequences of capital contributions, partnership liabilities, and liquidating and non-liquidating distributions; allocations of profits and losses; basis of partnership interests; impact of shifts in partnership interests; and planning for family partnerships. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD Students will receive a letter grade which will not calculate into their JD GPA.] Partnership may only offered in the fall, so if you need this course to graduate, plan on taking this in the fall semester.

FEDERAL TAX PROCEDURE
Harry Charles
Steven La Bounty
James A. Kutten
W77-704B sec 01 (3 credits)
MON 4:38 - 7:30 p.m.
This course will examine the administrative and judicial procedures for resolving federal tax disputes. Covered topics will include: Organization of the Internal Revenue Service, legal and ethical responsibilities of tax practitioners, administrative appeals procedures, Tax Court litigation, civil penalties, statutes of limitation, and collection procedures. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]

PRACTICAL SKILLS TRAINING IN ESTATE AND WEALTH PLANNING
Doug Stanley
Larry Brody
Steve Laideman
Keith Herman
W77-629 sec 01 (2 credits)
TUE 4:08 – 6:00 p.m.
This course will review various practical wealth management skills and strategies used by estate planning lawyers performing estate and closely-held business planning, succession planning for business owners, or traditional income tax planning. This course explores wealth accumulation planning techniques and tools used by lawyers involved with wealth planning. In addition to an overview of the estate and taxation structure, this course is intended to cover basic financial concepts, including financial investing, property and income taxation, home and real property ownership issues, life and disability insurance, retirement planning, elder law and debtor-creditor transactions as they deal with individual and family wealth. This course is suggested to be taken prior to the Practical Strategies and Drafting in Estate Planning course that is offered in the Spring semester. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD studnets will receive a letter grade which will not calculate into their JD GPA.]
STATE AND LOCAL TAXATION
Brenda L. Talent
Raymond T. Wagner, Jr
Derek Rose
W77-711B sec 01 (3 credits)
TUE THU 4:38 - 6:00 p.m.
This course provides an in-depth overview of the state and local taxation of businesses and individuals. Topics include state corporation income taxes, franchise taxes, state sales and use taxes, real and personal property taxes, and state and local personal income taxes. The course also includes a survey of common state and local tax procedures, and state and local tax related constitutional issues. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]

TAX CONSIDERATIONS IN CHOICE OF LEGAL ENTITY
Jay Nathanson
W77-702A sec 01 (1 credit)
TUE 8:00 - 10:00 a.m.
[NOTE: This course will have six two-hour meetings - October 13, 20, 27, Nov. 3, Nov. 10, and Nov. 17. There will be a short take-home exam. This class starts promptly at the time indicated (not at 8 minutes after the hour). Students who have taken Tax Planning for Real Estate Investments: Select Issues, W77-723B, are not eligible to take this class.] An introduction to the federal partnership (LLC), C corporation, and S corporation tax regimes. Emphasis will be placed upon the most significant differences between the tax treatment of the three entities and under what circumstances one of the choices may be favored over the others. Having taken the courses on corporate tax and partnership tax, or taking them concurrently with this course, is helpful but not mandatory. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]
ADVANCED CORPORATE TAX: TAX FREE MERGERS AND ACQUISITIONS
Erika Labelle
Jessica Edwards
W77-714B-01 (2 or 3 credits)
TUES 8:08 – 10:00 a.m.
An exploration of tax-free mergers and intercompany restructurings, with an emphasis on the application to business transactions. Class is lecture and problem-based and involves close analysis of the Internal Revenue Code and Treasury Regulations. The course will also have an optional writing component if a student wishes to earn 3 credits. This writing requirement will generally include the drafting of the tax consequences of a public acquisition. The course will specifically address (i) tax principles applicable to reorganizations under Section 368(a) and (ii) acquisitive and single party reorganizations. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade, which will not calculate into their JD GPA.]

BUSINESS ACQUISITIONS
Christopher Świecicki
W74 540C LAW 01 (2 credits)
WED 7:38 - 9:30 a.m.
Enrollment limit: 50. Pre-requisite: Corporations. Recommended (but not required): Federal Income Tax or Corporate Tax. This course constitutes an interdisciplinary approach to acquisitive business transactions. Emphasis will be placed on the role of the business attorney as a facilitator, who enhances the value of the transaction for the business client. The Course emphasizes the multiple skills and disciplines utilized by the attorney engaged in an acquisition transaction. In that regard, we will analyze the financial, business, tax and legal issues involved in the formation, negotiation, structuring and documentation of a business acquisition from the perspective of both the buyer and seller. We will examine the financial principles (including accounting principles) used in determining the value of the target business along with an analysis of the various corporate and tax transaction structures. We will discuss the fiduciary duties of the board of directors in a business acquisition. The Course is best suited for a student who has an interest in business transactions, whether as a lawyer, financier or investment banker. Class attendance, preparation and participation are required and extra grade credit may be awarded or assessed based on class participation. There will be a final examination, which is anticipated to be an open book take home examination.

CLOSELY-HELD BUSINESS & SUCCESSION PLANNING
Bennett Keller
Scott Malin
W77-721A sec 01 (3 credits)
WED FRI 8:38 – 10:00 a.m.
This class will deal with all aspects of planning related to closely-held businesses with an emphasis on succession planning. Topics covered will include transition of the business, funding of the transition with life insurance or other devices, split-dollar insurance, buy-sell agreements, estate tax issues, shareholder disputes, valuation and conflicts of interest. The succession planning will include various techniques including recapitalizations, voting trusts, equalization for non-active family members, qualified subchapter S trusts and electing small business trusts. The estate tax portion will include specific devices such as family limited partnerships, grantor retained annuity trusts, sales to defective grantor trusts, and 6166 elections. The course will emphasize the use of case studies to illustrate the various techniques and issues.
[Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]

CORPORATE TAXATION
Peter Wiedenbeck
W74-648E sec 01 (3 credits)
T,Th 1:08p-2:30p
This course involves an intensive study of the statutory, regulatory and case material governing corporate taxation. Topics covered include the tax consequences of: corporate organization, corporate capital structures, distributions to shareholders, redemptions of stock, corporate liquidations, and taxable and tax-free dispositions of a corporate business (both stock sales and asset sales). The course will focus primarily on problem sets, with discussion of statutory, regulatory, and case materials incorporated into class discussion as appropriate in response to particular problems. Although Federal Income Taxation is not a prerequisite for this course, students who have not taken Federal Income Taxation are likely to find additional work necessary to keep up. Attendance and participation are required and sanctions will be imposed on serious offenders. The course grade will be based predominately on an in class timed final examination.

ERISA FIDUCIARY LAW
Thomas E. Clark, Jr.
W74 598B (1 unit)
One intensive weekend: Fri, Feb 19 (1:00p-5:00p); Sat, Feb 20 (9:30a-4:30p); and Sun, Feb 21 (9:30a-12:00p)
Enrollment limit: 30. Drop deadline: Mon, Feb 8. This is a 1 unit intensive weekend course that is also part of the Graduate LL.M. Tax curriculum. See professor's profile at http://law.wustl.edu/Adjunct/index.aspx?ID=6705. The course will provide a substantive overview of ERISA fiduciary law that governs qualified retirement and welfare plans. The sources of fiduciary law such as the ERISA statute, regulations, and Department of Labor guidance will be explained. Emphasis will be placed on the proper identification of fiduciaries, the fiduciary duties of prudence and loyalty, prohibited transactions and major exemptions, personal liability under the law, and the recent regulations regarding disclosure of fees and expenses. Special focus will be given to recent Supreme Court and Circuit Court cases that have significantly changed the ERISA fiduciary landscape. Finally, a brief overview will be provided of typical ERISA litigation that a student is likely to see in their future practices. The course will be relevant for any student interested in employee benefits, employment law, labor law, business law, or securities law as they will leave the course with the proper understanding of how to advise clients in avoiding the major compliance pitfalls of being an ERISA fiduciary. Students are expected to thoroughly read any course materials and be well prepared prior to the start of the class. All reading materials will be provided prior to class on MyLaw and nothing will need to be purchased. Class attendance is mandatory. Laptop computers in class are strongly discouraged, although they will not be strictly prohibited. The class will be graded on a modified pass/fail basis (HP-3.94, P, LP-2.98, F-2.50). There will be a 3 day take-home final exam available via MyLaw approximately one week after the course is over. Fri, Feb 20 -1:00p-5:00p; Sat, Feb 21 - 9:30a-4:30p; Sun, Feb 22 - 9:30a-12:00p
FEDERAL INCOME TAXATION
Russell Osgood
W74-549C sec 01 (4 credits)
MTTh 10:08a-11:20a
This course is a survey of the federal income taxation of individuals, with consideration of the nature of income, when and to whom income is taxable, exclusions from the tax base, deductions, credits and the tax consequences of property ownership and disposition. The instructor emphasizes tax policy and statutory interpretation. The course will be taught from a casebook and a statutory pamphlet, by a combination of the case and problem methods. Students will work extensively with the Internal Revenue Code. Attendance and preparation are required and sanctions will be imposed in cases of serious noncompliance. The course grade will be based predominately on a four-hour in-school final examination. At least half of the exam will consist of essay questions; the remainder (if any) may be either multiple choice or short-answer questions. The final will be a closed book exam, except that students will be permitted to use an unannotated copy of the statutory pamphlet and one standard-sized sheet of paper bearing any information the student wishes. 4 units.

INTRODUCTION TO INTERNATIONAL ASPECTS OF ESTATE PLANNING
David Dankmyer
W77-722a
W 4:08-6:00 p.m. (2 credits)
This course will consider the income, gift and estate tax issues facing non-resident non-United States citizen individuals investing in, or moving to, the United States, and of United States citizens investing or working outside the United States. This course will address planning alternatives available to the global individual. In addition, this course will consider expatriation as a factor in estate planning; the income taxation of foreign trusts and their beneficiaries, including a study of the new grantor trust rules and the new rules on residence of trusts; a comparison of foreign trusts to other foreign entities; the problems of the multi-country estate; an analysis of current United States estate tax treaties; and related issues. This course does not have any prerequisites. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]

INTERNATIONAL TAXATION SEMINAR
Adam Rosenzweig
W76-7715 sec 01 (3 credits)
TH 3:38-5:30 p.m.
Enrollment limit: 16. Drop Deadline: 5 pm the day after the first class meeting. This seminar will include both a classroom component and an individual writing project component. Major seminar objectives are: 1) to develop an understanding of basic tax policy applicable to cross-border and international transactions; and 2) to develop and enhance research and writing skills. The first several weeks of the seminar will include assigned readings on selected topics in international taxation, which may include: source of income; the taxation of foreign persons' United States trade or business income; non-business income from United States sources; the role of tax treaties; the foreign tax credit; and Subpart F and other "anti-deferral" mechanisms. A 20-25 research paper will be required. Paper topics can be either on an issue of international tax policy relevant to current international tax reform or on issues relevant to the taxation of particular cross-border transactions. Students will select a research paper topic upon consultation with the professor. All students will be expected to exchange and critique other student papers. (This seminar is not graded anonymously because the professor works with students on their writing projects throughout the semester).
INTRODUCTION TO TAX CREDITS AND DEVELOPMENT INCENTIVES
Michael Markenson
Laurel Tinsley
W77-707C (1 credit)
MON 8:30 – 10:30 a.m.
[NOTE: This course will have six two-hour meetings- January 25; February 1, 8, 15, 22, and 29th. There will be a short take-home exam. Exam pick up will be on Friday, March 4th and exam return on Monday, March 7th.
This class starts promptly at the time indicated (not at 8 minutes after the hour). Students MUST have taken Federal Income Taxation or Partnership Taxation as a prerequisite. Students who have taken Tax Planning for Real Estate Investments: Select Issues, W77-723B, are not eligible to take this class.] The course will provide an overview of what tax credits and development incentives are and how they work, including an analysis of tax issues relating to the various credits and incentives (review of cancellation of debt, general mention of choice of entity and partnership allocation issues, true debt and lease classification). In addition, students will be provided with a basic introduction to Federal Historic Tax Credits, Federal New Markets Tax Credits, Federal Low-Income Housing Tax Credits and an overview of Missouri tax credits and economic development incentives. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission and must have taken either Federal Income Tax or Federal Partnership Tax, and JD students will receive a letter grade which will not calculate into their JD GPA.]

PRACTICAL STRATEGIES AND DRAFTING IN ESTATE PLANNING
Lawrence Brody
Steven Laiderman
Doug Stanley
Keith Herman
W77-628A sec 01 (2 credits)
TUE 4:08 – 6:00 p.m.
This course will focus on practical estate planning and drafting techniques, and the basics of the federal transfer tax system (gift, estate, and generation-skipping taxes). Courses in estate and gift taxation and trusts and estates provide a good background for students interested in this practical course. The planning portion of this course will be taught from instructor-generated outlines, which cover the basics of estate planning, as well as commonly used estate planning techniques, including marital deduction planning, charitable planning, insurance planning, and advanced trust planning. The drafting portion of this course will focus on basic client estate planning skills, common drafting techniques, and problems and suggested solutions. Students will participate in the design and computerized drafting of the various legal documents used in the typical estate planning process. Class time will be devoted to a discussion of the planning techniques. The grade for the course will be based primarily on a final examination, which focuses on the planning concepts discussed in class; and a portion of the grade may be based on student participation and class meetings. Attendance is expected, the examination will cover what is discussed in class. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA. Please note that a course on estate and gift taxation is a prerequisite for JD student enrollment.]

TAX-EXEMPT ORGANIZATIONS
Keith Kehrer
Doug Stanley
W77-710A sec 01 (3 credits)
This class will analyze tax aspects of tax exempt organizations and is designed to cover issues that attorneys in a tax related practice may encounter. This class covers several tax-related issues applicable to organizations exempt under Section 501(c) of the Internal Revenue Code, including issues related to the organization, qualification, and governance of tax-exempt organizations. The course will also cover tax-related issues applicable to public charities, including classification, lobbying and political campaign activities, private inurement and excess benefit, and unrelated business income. In addition, the course will cover tax-related issues applicable to private foundations, including self-dealing, minimum distribution requirements, excess business holdings, jeopardizing investments, and taxable expenditures. Finally, the course will analyze the income and estate tax planning issues that arise when forming a tax exempt entity, including a study of the formation of Charitable Remainder Trusts, Pooled Income Funds, Gifts of a Remainder Interest in a Personal Residence, Charitable Gift Annuities, Charitable Lead Trusts, Private Non-Operating Foundations, Private Operating Foundations, and Supporting Organizations. Included in this analysis are issues that arise when drafting the documents. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]

TAX FRAUD PROSECUTIONS  CANCELLED
Sandy Boxerman
David V. Capes
Harry Charles
W77-708B sec 01 (3 credits)
MON 5:08 – 8:00 p.m.
This course will examine how criminal tax fraud cases are investigated and prosecuted. Topics covered include a general survey of the Title 26 and Title 18 criminal statutes related to tax fraud, how to deal with revenue and special agents during the audit or investigation, IRS procedures involving evidence gathering, IRS and Department of Justice review of tax fraud cases, grand jury procedures, methods of proof and trial procedures, sentencing guidelines, civil considerations involved in the criminal case, money laundering, currency violations, and handling of cases involving foreign bank accounts. [Any Non-Tax LL.M. Student interested in taking this course must receive special permission, and JD students will receive a letter grade which will not calculate into their JD GPA.]

TAX POLICY SEMINAR  CANCELLED
Cheryl Block
W78 727S 01 (3 credits)
T 3:08p-5:00p
Enrollment limit: 16. Drop deadline: 9:00pm the day after the first class meeting. This seminar will include both a classroom component and an individual writing project component. Major seminar objectives are: 1) to develop an understanding of basic tax policy considerations necessary to any serious consideration of major tax reform; and 2) to develop and enhance research and writing skills. The first several weeks of the seminar will include assigned readings on selected tax policy topics, which may include: definition of income, equitable distribution of tax burden among taxpayers, progressivity of tax rates, comparison of income and consumption tax, the relationship between federal tax and federal budget, and analysis of current tax reform proposals. An approximately 20-25 page research paper will be required. Students will select a research paper topic upon consultation with the professor. Each student will be required to present his or her paper and all students will be expected to exchange and critique other student papers. (This seminar is not graded anonymously because the professor works with students on their writing projects throughout the semester). 3 units.