

1996

# Golden Gate University School of Law LLM in Tax 1996

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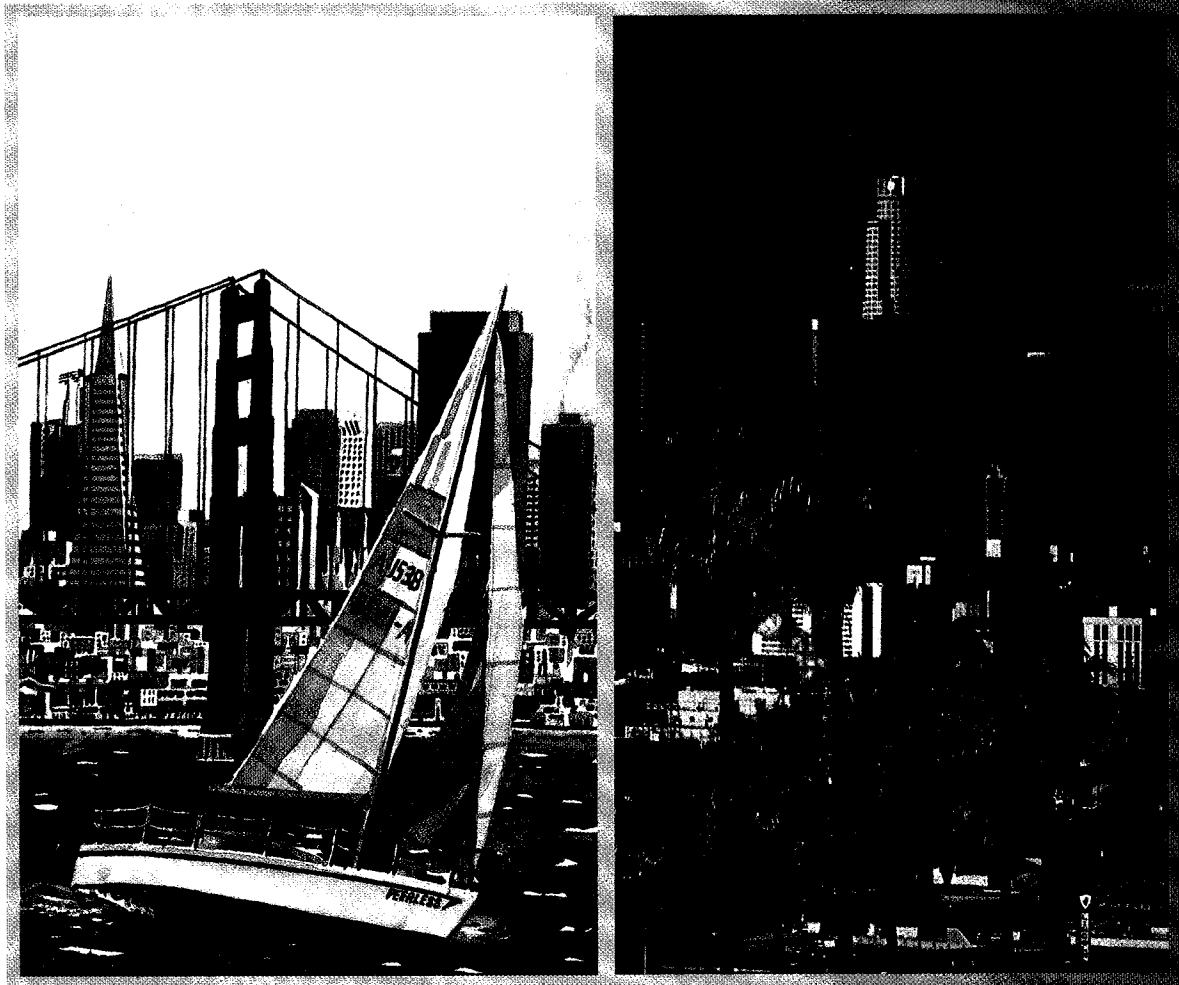
## Recommended Citation

"Golden Gate University School of Law LLM in Tax 1996" (1996). *Law School Bulletins & Prospectus*. Paper 94.  
<http://digitalcommons.law.ggu.edu/bulletins/94>

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SCHOOL OF LAW  
LL.M. IN TAXATION

GOLDEN  
GATE  
UNIVERSITY



SAN FRANCISCO  
LOS ANGELES

## **SAN FRANCISCO**

The main campus of Golden Gate University School of Law is located in the heart of downtown San Francisco. With the legal and financial district on one side and the bustling South of Market area on the other, the school is a short walk from law, judicial, and government offices as well as restaurants, shopping, and many attractive museums and plazas.



## **LOS ANGELES**

Golden Gate University School of Law LL.M. in Taxation courses are held in the Fashion Institute of Design and Merchandising campus at Grand Avenue and 9th Street, adjacent to Grand Hope Park. The campus is conveniently located near the Santa Monica, Pasadena, Hollywood, and Century freeways and is a short walk from the heart of downtown Los Angeles.



# THE UNIVERSITY AND THE LAW SCHOOL



**Golden Gate University**  
is a private nonprofit  
institution of higher

education, a major center for professional  
study in the fields of management,  
business, technology, international  
studies, public administration, and law.  
It is accredited by the Western  
Association of Schools and Colleges.

The Law School, founded in 1901,  
is one of the oldest law schools in the  
western United States. It is fully  
accredited by the American Bar  
Association and the Committee of Bar  
Examiners of the State of California  
and is a member of the Association of  
American Law Schools. The LL.M. in  
Taxation is approved by the American  
Bar Association.

Students at Golden Gate come from  
across the United States and from 30  
foreign nations. They represent a  
wide spectrum of ethnic, economic,  
and cultural backgrounds.

The LL.M. in Taxation Program is  
offered at both the main campus in  
San Francisco and in Los Angeles.



## **Golden Gate University School of Law LL.M. in Taxation**

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[www.ggu.edu/law](http://www.ggu.edu/law)

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DESIGN: MICHELLE DUVAL



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## DEAN'S MESSAGE



*At Golden Gate,  
graduate students  
are part of a global  
community of legal  
scholars studying  
tax, international,  
comparative, and  
environmental law.*

**G**olden Gate University has long been recognized as a major center for the study of tax law. Our LL.M. in Taxation Program is among the oldest, largest, and most respected in the nation. Since its inception in 1978, our Program has attracted both recent law graduates and practicing attorneys from throughout the country. With the internationalization of our curriculum, the Tax Program has begun to attract attorneys from throughout the world.

Already a leader in its field, our Taxation Program has enjoyed a period of planned growth during the past decade. Most visibly, the inauguration of the LL.M. in Taxation Program in Los Angeles in 1995 has enabled more students to conveniently pursue their studies. Our San Francisco campus has benefited from this expansion as well. New course offerings and additional faculty have strengthened our already thriving Program. The reputation of our Taxation Program continues to grow, increasing the value of an LL.M. degree from Golden Gate.

In recent years, we have added other legal masters programs to the Golden Gate curriculum. Our LL.M. in International Legal Studies, soon to be complemented by our LL.M. in American Legal Studies, rivals our Taxation Program both in quality and enrollments. Our newest addition, the LL.M. in Environmental Law, has already attracted national attention. The success of these programs provides a unique opportunity for our LL.M. in Taxation students to join in a community of committed graduate scholars and practitioners. The opportunities to initiate friendship and professional contacts abound.

Even as we expand our graduate professional program offerings, our LL.M. in Taxation Program remains a source of special pride. I invite you to consider how an LL.M. from Golden Gate University School of Law can help you meet your educational and professional goals.

*Anthony J. Pagano  
Dean*

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## DIRECTOR'S MESSAGE

**T**he impact of tax law is almost inescapable for the modern law practitioner. More and more professionals are discovering the need to supplement legal education with specialized advanced studies.

Formal study is often essential for those intending to concentrate their law practices in the area of tax law. Depending on individual needs, such study may be helpful at the beginning of a legal career or may benefit a more experienced attorney making a career change or shifting a practice focus. Those in other legal fields also are increasingly aware of the value of tax expertise. Our students include not only traditional tax and business attorneys, but also estate planners, bank employees, real estate experts, personal injury lawyers, matrimonial attorneys, and international entrepreneurs.

At Golden Gate, our large number of elective courses appeal to a variety of students. Many choose a traditional broad approach including all aspects of tax law. Others use their choice of courses to concentrate in more specialized areas, such as business tax law, estate planning, tax litigation, or international tax.

Enrollment options accommodate the different circumstances of our student body. Those able to devote themselves to full-time study can complete the Program in two trimesters. Others choose to extend their studies to three trimesters. Many working professionals attend part-time, and some earn their degrees entirely through evening classes.

Our teaching faculty is among the finest available anywhere. Drawing on the thriving legal communities of San Francisco and Los Angeles, we are able to attract experienced practitioners who are experts in their respective specialties and masters in their classrooms.

We at Golden Gate University School of Law are proud of our LL.M. in Taxation Program. The effectiveness of our Program is evidenced by the breadth of our curriculum, the quality of our faculty, the satisfaction of our students, and the success of our graduates. I would welcome the opportunity to discuss what an LL.M. in Taxation degree can do for you, and why I believe that Golden Gate is an attractive choice at which to earn that degree.



*Who is a  
candidate for  
an LL.M.  
in Taxation?  
How would  
this degree  
benefit you?*

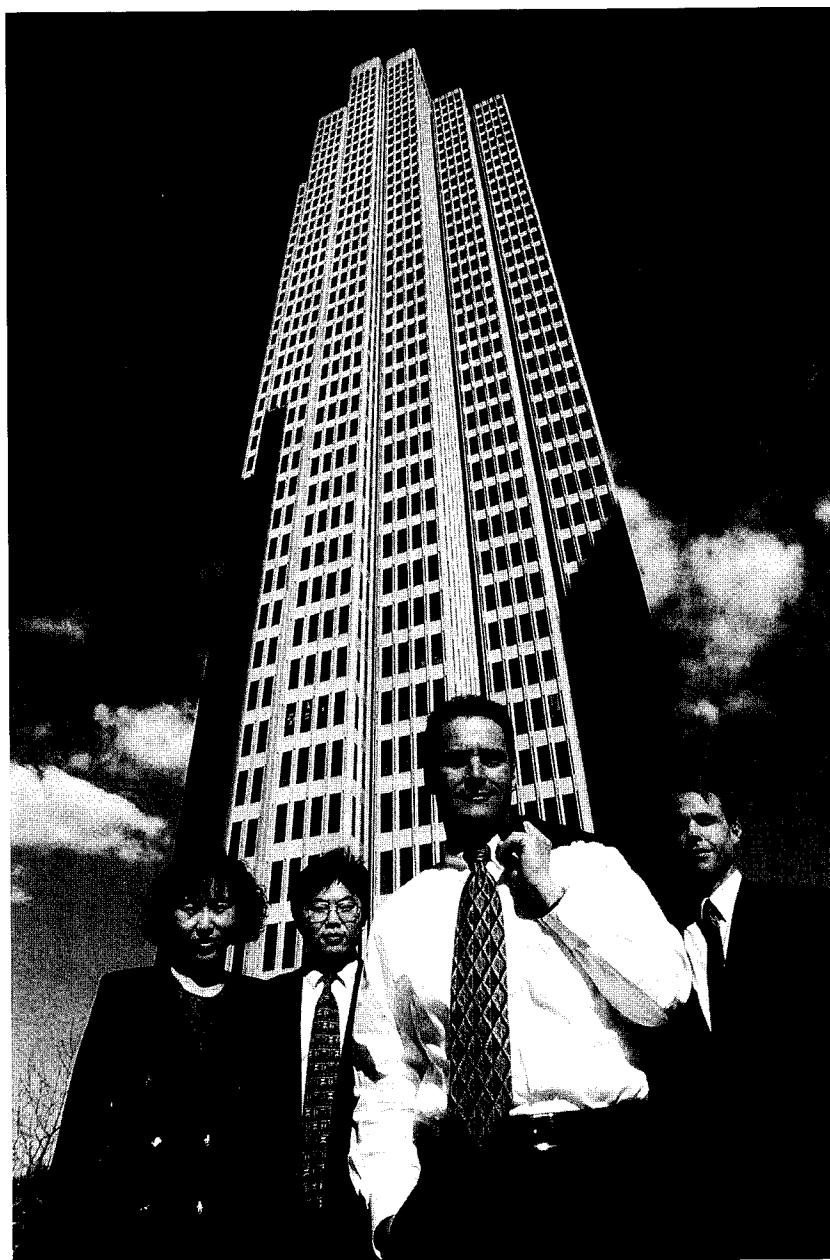
A handwritten signature in cursive script that reads "Marci L. Kelly".

*Marci L. Kelly*

*Associate Dean and Director of the LL.M. in Taxation Program*

## OVERVIEW AND REQUIREMENTS

**T**he LL.M. in Taxation Program is offered on a 15-week trimester basis, with the fall trimester classes scheduled September–December, the spring trimester classes scheduled January–April, and the summer trimester classes May–August. Classes are held Monday through Thursday. Students may tailor a program to their needs by attending full-time or part-time, afternoon or evening, or any combination thereof. Students may complete the Program in as few as two trimesters, but must finish all degree requirements within five years of the date of matriculation.



### Degree Requirements

In order to earn the LL.M. in Taxation degree, students must complete 26 units with a cumulative grade point average of at least 2.5 on a 4.0 scale. The grade scale is:

A	4.0	B	3.0	C	2.0	D	1.0
A–	3.5	B–	2.5	C–	1.5	F	0.0

Students must complete 13 units of required courses and 13 units of elective courses.

### Transfer of Credits

Units from a J.D. program or from any non-law school tax program cannot be transferred into the LL.M. in Taxation Program. Up to 12 units from an ABA- approved LL.M. in Taxation Program can be transferred to the program if the student has earned grades of at least B– (2.5).

A special transfer provision exists for students who have taken tax courses while attending the Golden Gate J.D. program. Up to 9 such units may be transferred to the LL.M. program.

### Cross-Registration

Students may receive credit toward the LL.M. in Taxation degree for courses in Golden Gate's other LL.M. programs. Consent of the directors of both programs is required. For course descriptions, see the individual bulletins of Golden Gate University LL.M. Programs in International Legal Studies, Environmental Law, or American Legal Studies.

## COURSE DESCRIPTIONS

**N**ot every course is offered each trimester. Required courses are normally offered at least two of every three trimesters. Elective courses are offered at least once every two years. Certain popular electives are offered more frequently. We reserve the right to restructure, eliminate, or add any course as deemed appropriate.

### REQUIRED COURSES

#### **Characterization of Items of Income & Expenditure (3)**

This course examines federal income taxation of capital assets, including the mechanics of capital transactions, non-recognition property transactions, passive and at-risk loss rules, and interactions between the loss restrictions.

#### **Federal Income Taxation of Corporations & Shareholders (3)**

This course addresses tax treatment, planning techniques, and problems of transactions between corporations and their shareholders, transfers to a corporation, capital structure of corporations, dividends and other distributions, stock redemptions, corporate liquidations, and introduction to S corporations. Prerequisite: Characterization of Items of Income & Expenditure.

#### **Federal Tax Procedure (3)**

This course provides an overview of federal tax procedures, including Internal Revenue Service practices and policies and the correlative rights and privileges of the taxpayer. Coverage includes the regulatory process, the audit and administrative appeals process, choice of litigation forum, and assessment and collection practices.

#### **Professional Responsibility for Tax Practitioners (1)**

This course considers tax practice issues, including tax attorney regulation and ethical considerations.

#### **Timing of Recognition of Items of Income & Expenditure (3)**

This course analyzes problems of allocation income and deduction items to the proper taxable year, including annual accounting concept, tax year selection, accounting methods, and the time value of money.

### ELECTIVE COURSES

#### **Advanced Corporate Taxation (3)**

This course focuses on specific issues of operating in corporate form, including corporate reorganizations and divisions, carryovers of tax attributes, and limitations on carryovers. Prerequisite: Federal Income Taxation of Corporations & Shareholders.

#### **Advanced International Taxation (3)**

This course explores the interplay between U.S. and international tax, legal, and business considerations in formulating an overall tax-efficient global strategy. Students explore comparative tax systems, hybrid instruments, choice of entity issues, international tax policy, international tax credits, transfer pricing, and concerns of foreign investors in the U.S. Prerequisite: International Taxation.

#### **Bankruptcy Taxation (2)**

This course analyzes the special tax rules applicable to bankruptcies, including taxation of individual bankruptcy estates, G reorganizations, net operating losses, relief of indebtedness income rules, and federal tax claims. Prerequisite: Characterization of Items of Income & Expenditure.

#### **Consolidated Returns (3)**

This course examines the concept and history of consolidated returns, filing eligibility, computing consolidated and







separate taxable income, inter-company transactions, SRLY rules, consolidated tax credits, carrybacks and carryovers, basis adjustments, and procedures. Prerequisites: Federal Income Taxation of Corporations & Shareholders; Advanced Corporate Taxation.

#### **Deferred Compensation I (2)**

This course examines ERISA rules for defined contribution retirement plans and related issues.

#### **Deferred Compensation II (2)**

This course continues exploration of ERISA rules, focusing on defined benefit retirement plans and related issues. Prerequisite: Deferred Compensation I.

#### **Estate & Gift Taxation (3)**

This course provides an introduction to federal wealth transfer tax, including estate, gift, and generation-skipping transfer taxes.

#### **Estate Planning (3)**

This course includes a study of various estate planning topics such as the unified credit, marital deductions, charitable deductions, generation-skipping transfers, life insurance, trusts and their uses, and family limited partnerships. Emphasis is on practical skills needed to create a uniform estate plan. Prerequisite: Estate & Gift Taxation.

#### **Executive Compensation (2)**

This course considers nonqualified retirement plans including stock option plans, top hat plans, excess benefit plans, and related issues.

#### **Exempt Organizations (3)**

This course concerns issues of tax-exempt status, including planning for charitable contributions, use of charitable remainder and lead trusts, charitable gift annuities, bargain sales, and problems of private foundation excise tax and unrelated business income.

### **Federal Income Taxation of Individuals (3)**

This course offers an initial overview of federal income taxation of individual taxpayers, including concepts of gross income, adjusted gross income, taxable income, deductions, exemptions, and credits. (Note: This course is available through cross-registration in the J.D. program. It is too basic for most LL.M. students. However, if you did not have a tax course in your J.D. curriculum, if you attended a foreign law school, if you graduated from law school several years ago, or if you otherwise feel the need for a J.D.-level review, you may take this course and receive LL.M. credit. CAUTION: The LL.M. and J.D. calendars are not always congruous. Students desiring to enroll in this course must verify starting dates for the J.D. semester.)

### **Federal Income Taxation of Limited Liability Companies & S Corporations (2)**

This course explores the tax treatment, problems, and planning techniques involving S Corporations, including eligibility, election, revocation, termination, and accounting rules. Prerequisite: Characterization of Items of Income & Expenditure.

### **Federal Income Taxation of Partners & Partnerships (3)**

This course concerns tax issues of the organization and operation of partnerships, including contributions, distributions, withdrawal of a partner, dissolution, and sales or exchanges of partnership interests. Prerequisite: Characterization of Items of Income & Expenditure.

### **Income Taxation of Trusts & Estates (3)**

This course analyzes the income taxation of entities, their creators, beneficiaries, and fiduciaries, including computation of distributable net income, taxable net income, taxation of simple and complex trusts, and income in respect of a decedent.

### **Independent Contractors (1)**

This course examines determination of employee or independent contractor status and offers an introduction to employment taxes.

### **International Taxation (3)**

This course provides a basic survey of international taxation law, including source of income and expense allocation rules, international tax credits, transfer pricing, anti-deferral rules, withholding taxes,

income tax treaties, tax incentives, and expatriate issues.

### **Litigation of Tax Controversies (3)**

After analyzing litigation procedures and rules, students apply them to model cases by preparing pleadings, conducting discovery, pre-trial motions, settlement conferences, stipulations, trial strategies, briefs and memoranda, oral arguments, evidentiary hearings, and trials.

Prerequisite: Federal Tax Procedure.

### **Marital Taxation (2)**

This course considers the tax consequences of marriage, divorce, and non-marital relationships, including marital status, prenuptial agreements, interspousal property transfers, structuring divorce settlements, special asset valuation, and the impact of marital status on gift and estate planning.

### **Multinational Estate Planning (3)**

This course addresses estate, inheritance, gift, and income taxation of trust and estate rules as they relate to U.S. citizens living abroad, foreign nationals in the U.S., and non-resident aliens. Analysis includes comparative law, estate and gift tax treaties, conflicts of law, and choice of law in selected jurisdictions. Prerequisite or

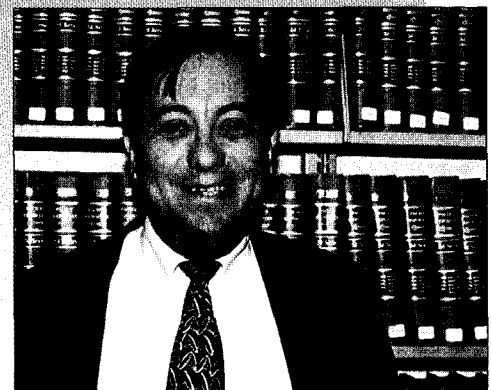
**"I wanted to redirect my practice toward tax, and Golden Gate's LL.M. Program gave me the knowledge to pursue that career path. I was impressed by the high quality of the instructors and the program. The classes challenged me to do my very best."**

**—Hector G. Vesquez, Sole Practitioner**

*LL.M. (Tax), Golden Gate University;*

*J.D., Harvard Law School;*

*B.A., Fresno State University*



corequisite: Estate & Gift Taxation.

Recommended: Income Taxation of Trusts & Estates; Estate Planning; International Taxation.

### **Passive Activity Loss Rules (1)**

This course includes definition and application of rules restricting the deductibility of losses from passive activities.

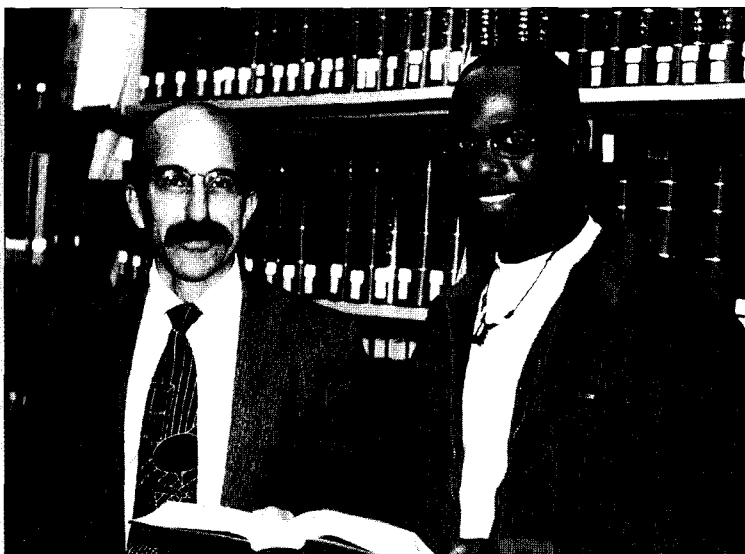
### **Policy of Taxation (3)**

This course considers utilization of the tax system to achieve public policy goals,

including assumptions, problems, and social impacts of alternative public taxation policies.

### **Research (1)**

This course acquaints students with resources available for tax research, including legislative processes, the Internal Revenue Code, judicial and administrative interpretations, reference services, and electronic research.



**"I always enjoy teaching in the LL.M. in Taxation Program. The mix of academic and practical experiences of our students brings an exciting dimension to the classroom."**

**—Michael Daw, Adjunct Professor**

**"Even though I have completed my J.D. degree and passed my CPA exam, I believe that earning my LL.M. in Taxation is an essential credential as I begin my career as a tax attorney."**

**—Leon Ainer, LL.M. Student**

*B.S., San Jose State University*

*J.D., Golden Gate University*

### **Real Estate Taxation (3)**

This course explores the tax advantages of owning real property, acquisitions, operations, sales and exchanges, conversions and abandonments, aspects of financing, leasing, and forms of entity ownership of property. Prerequisites: Characterization of Items of Income & Expenditure; Federal Income Taxation of Corporations & Shareholders; Federal Income Taxation of Partners & Partnerships.

### **State and Local Taxation (3)**

This course provides an overview of state taxation, including business taxes, sales and use taxes, corporate income tax laws, treatment of multi-state and multinational businesses, federal constitutional limitations on state taxation, and the impact of state taxes on federal tax consequences.

### **INDIVIDUAL STUDIES**

A student may elect up to 3 units of Individual Studies. Permission of the Program Director is required.

#### **Directed Study (1, 2, or 3)**

Directed Study entails independent research for the advanced student with a specific project, under the direction of a faculty member.

#### **Thesis (1, 2, or 3)**

A written thesis may be researched and written on a topic selected by the student.

#### **Tax Fieldwork (1, 2, or 3)**

Clinical fieldwork may be performed under the supervision of a practicing attorney. A student must propose a project, obtain a supervising attorney, and petition the Program Director for approval.

## SAN FRANCISCO FACULTY

### Program Director



#### Marci Kelly

*B.A., Vassar College (cum laude); J.D., University of Virginia; LL.M. (Tax), New York University*

Professor and Associate Dean Kelly directs the LL.M. in Taxation Program. Previously, she practiced tax law in New York City and clerked for a judge of the U.S. Tax Court. She was formerly a

faculty member at the University of Puget Sound and has been a visiting or adjunct professor at University of Washington School of Law, William Mitchell College of Law, University of San Francisco Law School, and University of Notre Dame School of Law. She is the author of several articles and book chapters and a frequent lecturer. She has served as Chair of the Education Committee of the California State Bar.



#### Bartley B. Baer

*B.A., University of California, Davis; J.D., Hastings College of the Law; LL.M. (Tax), New York University*

Adjunct Professor Baer is a partner in the San Francisco/Palo Alto office of Baker & McKenzie. He specializes in state and local tax planning and controversy resolution, and his practice emphasizes the management of California income tax and sales and use tax issues for multinational corporations. He also has extensive experience in international tax issues and lectures frequently on both state and international tax topics.



#### Karrie L. Bercik

*B.A., University of Scranton; J.D., University of Pittsburgh; LL.M. (Tax), New York University*

Since 1995, Adjunct Professor Bercik's own practice has included corporate, partnership, and individual federal tax law. She previously practiced with Greene, Radovsky, Maloney & Share and with Heller, Ehrman, White & McAuliffe, both in San Francisco.



#### Benjamin Berk

*B.A., University of California, Los Angeles; J.D., Hastings College of Law; LL.M. (Tax), New York University*

Adjunct Professor Berk is the head of the Tax Practice Group of the San Francisco office of Lillick & Charles LLP. He is engaged in broad business tax practice, including international taxation, and federal and state taxation of corporations, partnerships, limited liability companies, and individuals. Professor Berk is Chair-Elect of the California State Bar International Tax Committee and is co-author of the *California Limited Liability Company LLC Forms and Practice Manual*.



#### Wendy Bleiman

*A.B., University of California, Berkeley; J.D., Hastings College of the Law*  
Adjunct Professor Bleiman

is in private practice in Los Angeles, where she specializes in tax and entertainment law. Previously, she practiced tax law at two major multinational corporations in southern California.



#### Mark H. Boxer

*B.S., Drake University; M.B.A., University of San Francisco; J.D., University of San Francisco; LL.M. (Tax), New York University*

Adjunct Professor Boxer is a partner at Brobeck, Phleger & Harrison LLP in San Francisco. His tax practice emphasizes ERISA, including plan designing and client advising. He also specializes in the design and funding of executive deferred compensation arrangements.



#### Michael Daw

*B.A., J.D., Valparaiso University; M.L.I.S., San Jose State University*

Adjunct Professor Daw is Electronic Formats Librarian at Golden Gate University School of Law. He was previously in private practice both in Cleveland and San Francisco before returning to school to earn a Masters in Library Science degree.



#### David Gerson

*B.A. (with distinction and high honors), University of Illinois; M.A., University of Michigan; J.D. (cum laude), University of San Francisco;*

*LL.M. (Tax), New York University*

Adjunct Professor Gerson is the Senior Tax Counsel at Air Touch Communications, Inc., where he is responsible for advising the company on corporate and partnership transactions. He is a frequent speaker for professional organizations, including the Practising Law Institute.

**Robert A. Goldman**

*B.S. (cum laude), Wharton School, University of Pennsylvania; J.D., Boston University*

Adjunct Professor

Goldman is an estate planning attorney specializing in planning for clients who seek tax reduction, asset preservation, and probate avoidance. He is a frequent advisor, author, and lecturer, teaching seminars on estate planning to law students, fellow professionals, and the general public. He is also a Certified Public Accountant who formerly worked in the tax department of Coopers & Lybrand.

**David H. Hines**

*B.S., Northwestern University; J.D., Cleveland Marshall Law School; LL.M. (Tax), Golden Gate University*

Adjunct Professor Hines practices law in San Francisco and in Napa, California. He is certified by the State Bar of California, Board of Legal Specialization, as a specialist in Probate, Estate Planning, and Trust Law.

**Walter M. Kolligs**

*B.A., College of William and Mary; M.S., Northeastern University; J.D. (cum laude), Cornell University*

Adjunct Professor Kolligs is Senior Manager in the International Tax Services Group of Ernst & Young LLP and is based in the San Francisco office. He advises a diversified base of clients on outbound international tax planning matters. Prior to joining Ernst & Young, he practiced as a tax attorney with Thelen Marrin Johnson & Bridges LLP and Jeffer Mangels Butler & Marmaro LLP. Professor Kolligs is a Certified Public Accountant.

**Kristin A. Pace**

*B.A., California Polytechnic State University, San Luis Obispo (summa cum laude); J.D., University of San Francisco (with honors);*

*LL.M. (Tax), New York University*

Adjunct Professor Pace is a partner in the law firm of Fitzgerald, Abbott & Beardsley LLP in Oakland. She has a general tax and estate planning practice, with an emphasis on inter-generational transfers of family businesses. She is a frequent lecturer and seminar participant and serves as legal counsel to several nonprofit organizations in the East Bay.

**Elissa H. Pankratz**

*B.A., University of Oregon; J.D., Golden Gate University*  
Adjunct Professor  
Pankratz is a Senior Tax

Consultant in the International Tax Services group of Arthur Andersen LLP. She has taught international tax classes for Arthur Andersen as well as for Golden Gate. She is the Chair for the Young Tax Lawyers, San Francisco-Downtown chapter of the California State Bar Association and is also a volunteer for TAXAID.

**Joshua Rosenberg**

*B.A., Case Western Reserve University; J.D., New York University; LL.M. (Tax), New York University*

Professor Rosenberg is the co-author of leading texts in partnership and corporate taxation. He is a full-time faculty member at the University of San Francisco School of Law and has also taught at New York University School of Law. He is a frequent articles author, having published in journals including *Stanford Law Review*, *California Law Review*, *Michigan Law Review*, and *Virginia Law Review*. He has served as a consultant to major law firms and to the

federal government on legislation and administration.

**Benjamin Sanchez**

*B.S., Montana State University; J.D., Gonzaga University; LL.M. (Comparative and*

*International Law), New York University*

Adjunct Professor Sanchez is a member of the firm of Tierney, Walden & Watson. He previously served at the Internal Revenue Service as Regional Counsel, Western Region, and as Director of the General Litigation Division in the Office of Chief Counsel in Washington, D.C. He is a frequent speaker and panel participant addressing substantive and ethical issues.

**Sandra L. Schaper**

*B.A., California State University, Sonoma*  
Adjunct Professor Schaper  
is an accountant at Arthur

Andersen LLP in the State and Local Tax Practice and has written articles for Arthur Andersen publications. She previously worked for the California State Board of Equalization as a tax auditor.

**Michael G. Schinner**

*B.A., College of Mount St. Joseph; J.D., University of Cincinnati; LL.M. (Tax), Golden Gate University*

Adjunct Professor Schinner is a corporate and tax attorney who has been practicing law in San Francisco since 1989, currently with Steefel, Levitt & Weiss. He has published articles in the *Journal of Taxation*, *Journal of S Corporation Taxation*, *California Tax Lawyer*, *American Journal of Tax Policy*, *Commercial Law Journal*, and several other publications. He also helped write the S Corporation portfolio in the *Tax Advisors Planning Series* published by RIA.



**William K. Shipley**  
*B.S., University of Oregon; J.D., Lewis and Clark*  
 Adjunct Professor  
 Shipley is Assistant

Regional Counsel, Western Region, for the Office of Chief Counsel, IRS, where he is responsible for managing the criminal tax work performed in District Counsel offices in the western United States. He was previously a partner in Shipley & Perez, specializing in criminal defense and tax controversy work at the trial and appellate levels. Prior to entering private practice, he was Senior Trial Attorney in the IRS Office of District Counsel, Los Angeles. He is a frequent lecturer and panel member on tax and law enforcement programs.



**Benjamin F. Spater**  
*B.A., State University of New York at Albany; J.D. (with honors), University of San Francisco; LL.M. (Tax),*

*New York University*

Adjunct Professor Spater concentrates his practice on design and tax qualification of pension and profit sharing plans, taxation of employee benefits, executive compensation, and ERISA. He is an associate at the law firm of Trucker Huss. Prior to joining Trucker Huss, he was an associate at Holtzmann Wise & Shepard.



**Frederick W. Sroka**  
*B.S., Santa Clara University; J.D., University of California, Los Angeles*

Adjunct Professor Sroka maintains an active law practice in San Francisco and is also a Certified Public Accountant. Since 1981 he has taught various tax courses at Golden Gate in both the

LL.M. in Taxation Program and the School of Taxation.



**William E. Taggart, Jr.**  
*B.A., Reed College; J.D., Hastings College of Law; LL.M. (Tax), New York University*

Adjunct Professor Taggart is a partner at Taggart & Hawkins, where his practice includes planning and controversy work in both state and federal courts as well as representation in criminal tax matters. He has long been associated with Golden Gate, having served as Assistant Director of the former M.B.A. (taxation) program from 1969 to 1978, and as Associate Dean and Director of the Law School Graduate Law Program from 1978 to 1984.



**Martin J. Tierney**  
*B.S., University of Notre Dame; J.D., Hastings College of Law; LL.M., New York University School of Law*  
 Adjunct Professor Tierney

is in private practice at Tierney, Walden & Watson where his practice emphasizes corporate and international tax planning as well as tax litigation. He was previously Tax Counsel and Senior Tax Counsel for Exxon Corporation, Bank of America Corporation, and Natomas Company. He taught various tax classes in the Golden Gate University Masters of Taxation and LL.M. in Taxation programs, and previously served as the Dean of the Graduate School of Taxation and Director of the LL.M. in Taxation Program. He is a past member and Chair of the Executive Committee of the Tax Section of the California State Bar.



**Jon R. Vaught**  
*B.A., University of California, Berkeley; J.D., University of California at Davis; LL.M. (Tax), Golden Gate University*

Adjunct Professor Vaught has his own practice in Oakland devoted to estate planning, probate, taxation, and bankruptcy. He previously worked at a small law firm specializing in tax litigation.



**Marshall Whitley**  
*B.S., Howard University; J.D., University of Connecticut; LL.M. (Tax), Georgetown University*

Since 1993, Adjunct Professor Whitley has served on the California state trial court bench in Alameda County for the Oakland-Piedmont-Emeryville judicial district, where he presides over a variety of civil and criminal cases. Prior to that appointment, Judge Whitley served in various capacities in all three branches of government in Washington, D.C., as well as with the U.S. Department of Justice. For more than a decade he practiced in various private firms concentrating on tax controversy and commercial litigation. He has authored numerous articles and is active in a variety of professional organizations, having served as a Vice President and Chair-Elect for the State Bar Tax Section Executive Committee, as President of the San Francisco Tax Litigation Club, and on the faculty of the Judicial College of California.

## ADMISSIONS

The LL.M. in Taxation Program seeks students who have earned a J.D. or equivalent degree. While an applicant's academic record is important, other factors will be considered in the admission decision. Superior grades in J.D.-level tax classes, professional accomplishments, letters of recommendation, or other relevant factors should be noted in the application. All interested applicants are encouraged to apply.

### Due Dates

Students may begin their studies in the fall, spring, or summer trimester. An admission application should be filed at least one month prior to the applicant's intended start date. Late applications will be considered if program space permits. The academic calendar for the LL.M. in Taxation Program is included in the back pocket of this bulletin.

### Documents Required

LL.M. applicants must submit the following materials:

- Official application for admission to the LL.M. in Taxation Program

- Application fee of \$45
- Personal statement
- Official law school transcript (translated, if not in English)

No decision can be made until the application and all supporting documents have been received by the Admissions Office.

### Applications should be sent to:

**Golden Gate University School of Law  
LL.M. (Taxation) Program  
536 Mission Street  
San Francisco, CA 94105-2968**

### Application Form and Fee

The application form is in the back pocket of this bulletin. Each application must be accompanied by a non-refundable \$45 fee in the form of a check or money order, payable to Golden Gate University.

### Personal Statement

The personal statement allows an applicant to present credentials in non-statistical terms. The statement may set forth reasons for seeking the LL.M. degree. Of particular interest to the Admissions Committee are

the applicant's tax or business-related experiences, either as a student or practitioner. The applicant is encouraged to describe the impact of these experiences on preparation for a tax career. The personal statement is also an opportunity for an applicant who may not meet the Program's standard admissions criteria to set forth any factors that may be important to the Admissions Committee's decision.

The statement should be in narrative rather than resume form and should be no longer than two pages.

### Law School Transcripts

Official transcripts from all law schools attended must be submitted. If the transcript is not in English, a translation must be provided.

### Letters of Recommendation

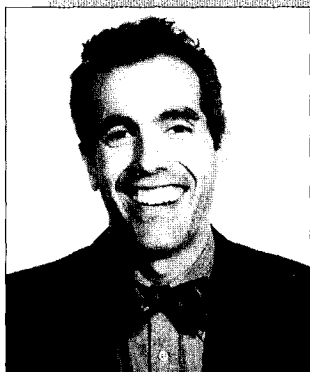
Letters of recommendation are not required but will be considered if provided. Letters should be from individuals who are well acquainted with the applicant's academic ability or professional accomplishments.

### Interview

An interview is not required but will be scheduled upon request.

### Special Requirements for Non-U.S. Applicants

Applicants who received their law degrees outside the United States must satisfy the Admissions Committee both of the sufficiency of their academic backgrounds and the proficiency of their English language abilities. English proficiency is presumed if: the applicant's high school or subsequent degree is from an institution in which English is the primary language



**"My LL.M. in Taxation not only helped me obtain my position but also offered me the confidence and skills to do the job."**

**—Kirk Paxson, Attorney, IRS Office of  
Los Angeles District Counsel  
LL.M. (Tax), Golden Gate University  
J.D., University of Puget Sound  
B.A., Stanford**

of instruction; English is the language in which the applicant works in the course of employment; or, for at least five years, the applicant has lived and been active in the business or educational environment of a country in which English is the official business and educational language. Other non-U.S. applicants are required to take the TOEFL examination and receive a minimum score of 550.

Non-U.S. applicants must comply with U.S. immigration laws regarding the study of law. It is the applicant's responsibility to obtain any required visas.

Non-U.S. applicants must pay \$170 per semester for health insurance, unless they can provide proof that they already have acceptable health insurance at the time of enrollment.

Non-U.S. students are not eligible for federal or state loans and must make private financing arrangements. All non-U.S. students must complete a Certification of Finances form, available from the Admissions Office.

### Acceptance Deposit

A deposit of \$200 is required of all applicants upon notification of admission. The acceptance deposit must be paid when due to avoid cancellation of the admission offer. The deposit is credited toward the initial tuition payment if the applicant matriculates, but is otherwise non-refundable.

### Tuition Payment

Tuition and fees, included in the fee schedule contained in the back pocket of this bulletin, are payable in full upon registration. A tuition installment plan is available, with one-fourth of the total tuition amount plus all applicable fees due at the time of registration. There is a processing fee for participants in the installment plan. All balances from previous semesters must be paid prior to registration.

**"The chance to explore tax rules and theory in depth has brought me new understanding of what it means to practice tax law."**

**~Syma Kazeminy,  
LL.M. Student**

*B.A., University of  
South Dakota  
J.D., William Mitchell  
College of Law*



### Withdrawal and Refund Policies

It is presumed that enrolled students will complete the entire trimester. If a student must withdraw from courses for personal or professional reasons, tuition adjustments will be made on the following basis: If the student withdraws before or during the first week of class, 100% of the tuition will be credited to his or her account; during the second week, 85%; during the third week, 70%; during the fourth week, 50%; after the fourth week, 0%. The acceptance deposit of \$200 is non-refundable.

No adjustments will be made for late registration, absences from class, leaves of absence for a portion of a trimester, or suspension or dismissals by official action of the university. Fees other than tuition will not be adjusted.

A student may request in writing that a refundable credit balance be returned. Requests should be sent to the attention of Student Accounts. Refunds will be mailed to the address that appears on the student's request for refund.

### Financial Aid

Golden Gate University School of Law administers a full range of programs to help students who need financial assistance. The Financial Aid Office provides budget and

debt management counseling, evaluates students' financial needs, and determines financial aid awards. The Financial Aid Office is also responsible for maintaining standards and procedures that comply with federal regulations, donor restrictions, and University policies, and that most equitably help meet students' financial needs.

Students seeking information as to financial aid eligibility and application procedures should return the Financial Aid Inquiry Card, located in the back pocket of this bulletin, directly to the Financial Aid Office, Golden Gate University School of Law. Upon receipt of this card, the Financial Aid Office will provide relevant information and application materials. Applicants or continuing students who have questions should contact the Financial Aid Office at (415) 442-6635 or via e-mail at [lawfao@ggu.edu](mailto:lawfao@ggu.edu).

In addition to available loans, partial tuition merit scholarships are available to a small number of deserving LL.M. in Taxation students. All applicants are automatically considered for merit scholarships, and no separate application is required. Recipients of merit scholarships will be informed of their awards as part of their admissions decision letter.



## DIRECTOR'S MESSAGE

The LL.M. in Taxation Program at Golden Gate University School of Law in San Francisco has long been regarded as a premier provider of tax education for attorneys. The San Francisco Program has attracted students from throughout California and across the country. I, myself, am a graduate of the San Francisco campus, having taken a sabbatical from practice to attend the Program.

I was delighted, therefore, when the decision was made to expand the Program to Los Angeles. Beginning in 1995, the LL.M. in Taxation Program has been available in Los Angeles. The Program was established to meet the needs of working professionals in Los Angeles who could not travel to San Francisco to benefit from advanced tax education.

The Los Angeles Program is modeled on the San Francisco Program yet enjoys its own status and atmosphere. The success of the Los Angeles Program is evidenced by its rapid growth and community acceptance. Today, although smaller and younger than the San Francisco Program, the Los Angeles Program compares to its ancestor in breadth and quality of its students, faculty, and course offerings.

I would be pleased to speak with anyone interested in learning more about the Los Angeles option and the opportunities it offers.



Rebecca Potts  
Los Angeles Program Director



## OVERVIEW AND REQUIREMENTS

The procedures and requirements of the LL.M. in Taxation Program in Los Angeles are identical to those of its San Francisco counterpart. The same curriculum is available to students at both campuses. Therefore, potential Los Angeles students should refer to all information included on earlier pages of this bulletin.

The smaller size of the Los Angeles Program creates certain administrative and practical differences from the San Francisco Program. Potential Los Angeles students should note the following distinctions:

- Although the full curriculum is available in Los Angeles, the frequency of course offerings is more limited. Los Angeles students should plan carefully to ensure enrollment in all desired courses when offered. The Los Angeles Program Director is available to assist with individual student planning.
- All Los Angeles classes are held in the evening. Day classes are not available at this campus.
- Los Angeles classes are held at the Golden Gate University facilities within the Fashion Institute of Design and Merchandising building, adjacent to Grand Hope Park in downtown Los Angeles. The facility is located at 919 S. Grand Avenue, second floor, Los Angeles, CA 90015-1421. The LL.M. in Taxation Program office can be reached by phone at (800) 4-TAX-LLM or (213) 489-0969, by fax at (213) 623-8270, and by e-mail at [taxllm@ggu.edu](mailto:taxllm@ggu.edu).
- The Los Angeles faculty is drawn from the rich pool of tax practitioners and educators in the Los Angeles area, supplemented by occasional visitors from other locations.

## LOS ANGELES FACULTY

### Program Director



**Rebecca Potts**

*B.A., University of Michigan; J.D., Loyola Law School; LL.M. (Tax), Golden Gate University*

After completing her LL.M. in Taxation at Golden Gate, San Francisco, Professor Potts was appointed the first Director of the LL.M. in Taxation

Program in Los Angeles, which she continues to

direct and coordinate. Before joining Golden Gate University, Professor Potts practiced bank regulatory law for ten years at the law firm of McKenna, Conner & Cuneo and in the law department of Sanwa Bank California.



**Wendy Bleiman**

*A.B., University of California, Berkeley; J.D., Hastings College of the Law*

Adjunct Professor

Bleiman is in private practice in Los Angeles, where she specializes in taxation and entertainment law. Previously, she practiced tax law at two major multinational corporations in southern California.



**Helen Buckley**

*A.B., LL.B., University of California, Berkeley*

Professor Buckley most recently served as Distinguished Visiting

Professor at Pepperdine University School of Law and at William Mitchell School of Law. From 1983 to 1994, she served as a special trial judge for the United

States Tax Court. Judge Buckley was a professor of law at the University of Iowa from 1974 to 1981, at Temple University School of Law from 1982 to 1983, and Professor in Residence at the U.S. Department of Justice from 1979 to 1980. Prior to her career in academia, Judge Buckley served as Special Counsel to Norton Simon, Inc., was a partner in the Los Angeles law firm of Pacht, Ross, Warne, Bernhardt & Sears, and served as a trial attorney for the appellate section of the Tax Division for the U.S. Department of Justice in Washington, D.C.



**Sanford Holo**

*B.A. (with honors), University of Michigan; J.D., Harvard Law School; LL.M. (Tax), New York University*

Adjunct Professor Holo is an attorney

practicing in Los Angeles. He previously served as chairman of the Federal Income Taxation Committee, Taxation Section, Los Angeles County Bar Association and is currently an officer of the Tax Section. He has lectured extensively before professional and educational organizations, and is the author of numerous articles.



**Willard D. Horwich**

*B.S., J.D., University of California, Los Angeles*  
Adjunct Professor  
Horwich's practice includes tax litigation

and estate planning. He is the author of two books: *Guide to Purchase and Sale of a Small Business* and *Tax Issues in Bankruptcy*, as well as numerous articles. He is also a Certified Public Accountant.

### Wayne R. Johnson

*B.S., North Dakota State University; J.D. (with distinction), University of North Dakota; LL.M. (Tax), New York University of Law*

Adjunct Professor Johnson practices in the Los Angeles area, specializing in general business law, tax planning, mergers and acquisitions, and state and local taxation matters. He is also an adjunct professor at Western State University College of Law, where he teaches both corporate and partnership taxation.



**Andrew M. Katzenstein**

*B.A., University of Michigan; J.D. (cum laude), University of Michigan Law School;*

*LL.M., University of San Diego*

Adjunct Professor Katzenstein is the Chairman of the Estate and Trust Department of Manatt, Phelps & Phillips LLP. His practice focuses on estate, gift, generation tax planning, income tax of trust planning, and probate and trust administration matters. He also devotes a significant portion of his practice to charitable organization tax and administrative matters. Mr. Katzenstein is a Certified Probate, Estate Planning, and Trust Law Specialist and teaches Estate Tax at UCLA School of Law.



**Michelle Or**

*B.A., Queens College, City University of New York; J.D. (cum laude), Pace University School of Law; LL.M. (Tax), New*

*York University School of Law*

Adjunct Professor Or is an attorney with the Office of Chief Counsel, Internal Revenue Service, in Thousand Oaks.



**Edward M. Robbins, Jr.**

*B.S.E.E. (cum laude), Ohio State University; J.D. (with honors), Golden Gate University School of Law;*

*LL.M. (Tax, magna cum laude), University of San Diego*

Adjunct Professor Robbins is Chief of the Tax Division for the U.S. Attorney's Office, Central District of California. Previously, he was a Senior Trial

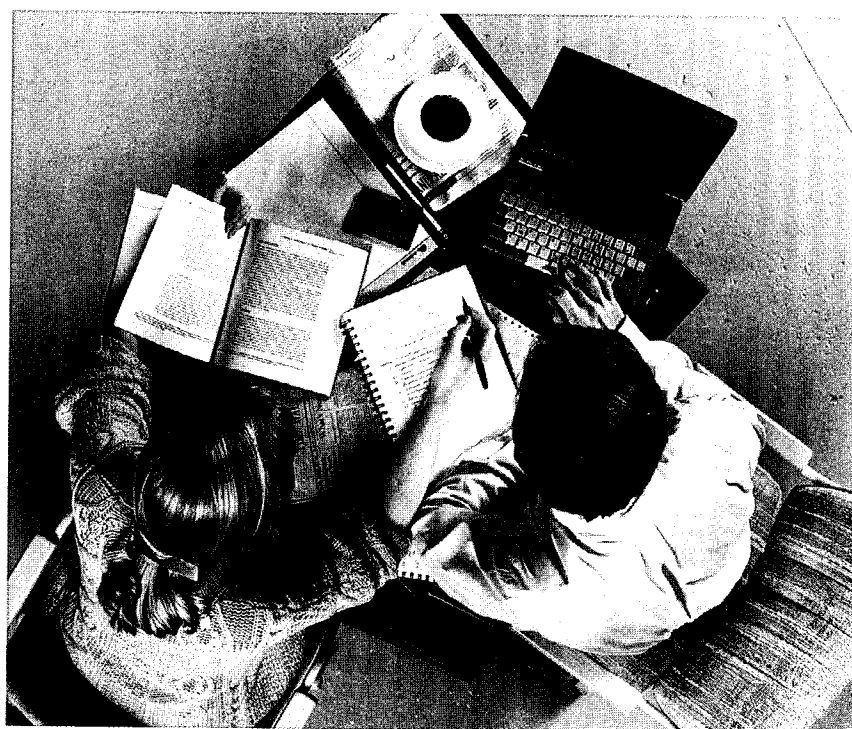
Attorney with the Internal Revenue Service. He has twice received a special commendation from the U.S. Department of Justice. He served as a civil trial instructor at the Attorney General's Advocacy Institute from 1988 to 1996.



**Joanne Earls Robbins**

*B.A., San Diego State University; J.D., Golden Gate University School of Law*

Adjunct Professor Robbins' practice at Karpman & Associates is limited solely to attorney ethics law. She was previously a hearing judge for the State Bar Court, adjudicating attorney discipline and application admission cases, and earlier served as a prosecutor for the State Bar of California, Office of Trial Counsel.





**"Golden Gate's LL.M. Program provided me with a solid foundation in the area of tax law and gave me the competitive edge needed to succeed as a tax attorney."**

**—Angela Lockett, Attorney, Louisiana State Department of Revenue & Taxation**

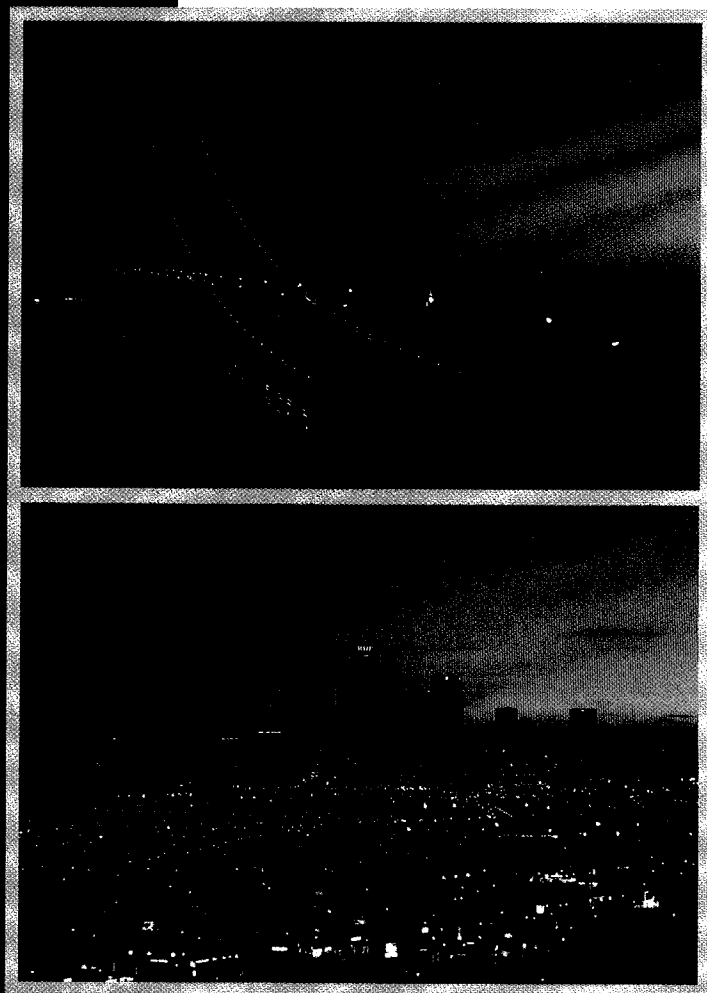
*LL.M., (Tax), Golden Gate University;*

*J.D., Southern University School of Law;*

*B.A., University of California, Los Angeles*

**Shown here with her husband Preston De Jean, who also earned his LL.M. in Taxation from Golden Gate. He is the Budget Compliance Officer for Academic Programs at Southern University, Baton Rouge, LA.**





GOLDEN GATE UNIVERSITY

SCHOOL OF LAW

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