

2003

Golden Gate University School of Law LLM in Tax 2003

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**GOLDEN GATE UNIVERSITY
SCHOOL OF LAW
LL.M. IN TAXATION**



SAN FRANCISCO



The main campus of Golden Gate University School of Law is located in the heart of downtown

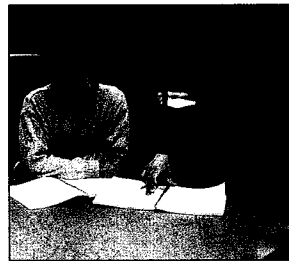
San Francisco. With the legal and financial district on one side and bustling "Multimedia Gulch" on the other, the school is a short walk from law, judicial, and government offices as well as restaurants, shopping, and many interesting museums and attractive plazas.

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.

Golden Gate students come from across the United States and from more than forty foreign nations. They represent a wide spectrum of ethnic, economic, and cultural backgrounds.



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

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(800) 4-TAX-LLM

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Fax: (415) 495-6756

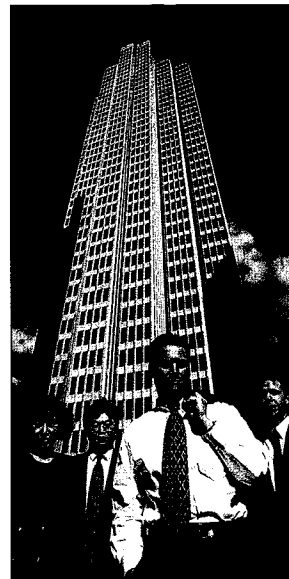
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DEAN'S MESSAGE



*An LL.M. degree in taxation
from Golden Gate
is recognized as a distinguished,
highly respected badge of
professional merit that
identifies a first-rate scholar
and an adept practitioner in
tax law.*

Today's lawyer is only well equipped to fully confront clients' legal questions if he or she has a thorough grounding in tax law. The critical importance of tax law has long been recognized at Golden Gate University School of Law. In 1978, we established our LL.M. in Taxation Program, one of the first in the nation, and since then, it has grown considerably in both size and prestige. As a result, Golden Gate is one of America's major centers of tax studies, and we are a national focus for the study of tax law.

Over the years, the LL.M. in Taxation Program has thrived, expanded, and won world renown. Through the development of an international curriculum, the program has attracted attorneys from all over the world. The program has flourished and evolved with superb offerings, new courses added continually, and excellent faculty brought in to enrich and enhance it. An LL.M. degree in taxation from Golden Gate is recognized as a distinguished, highly respected badge of professional merit that identifies a first-rate scholar and an adept practitioner in tax law.

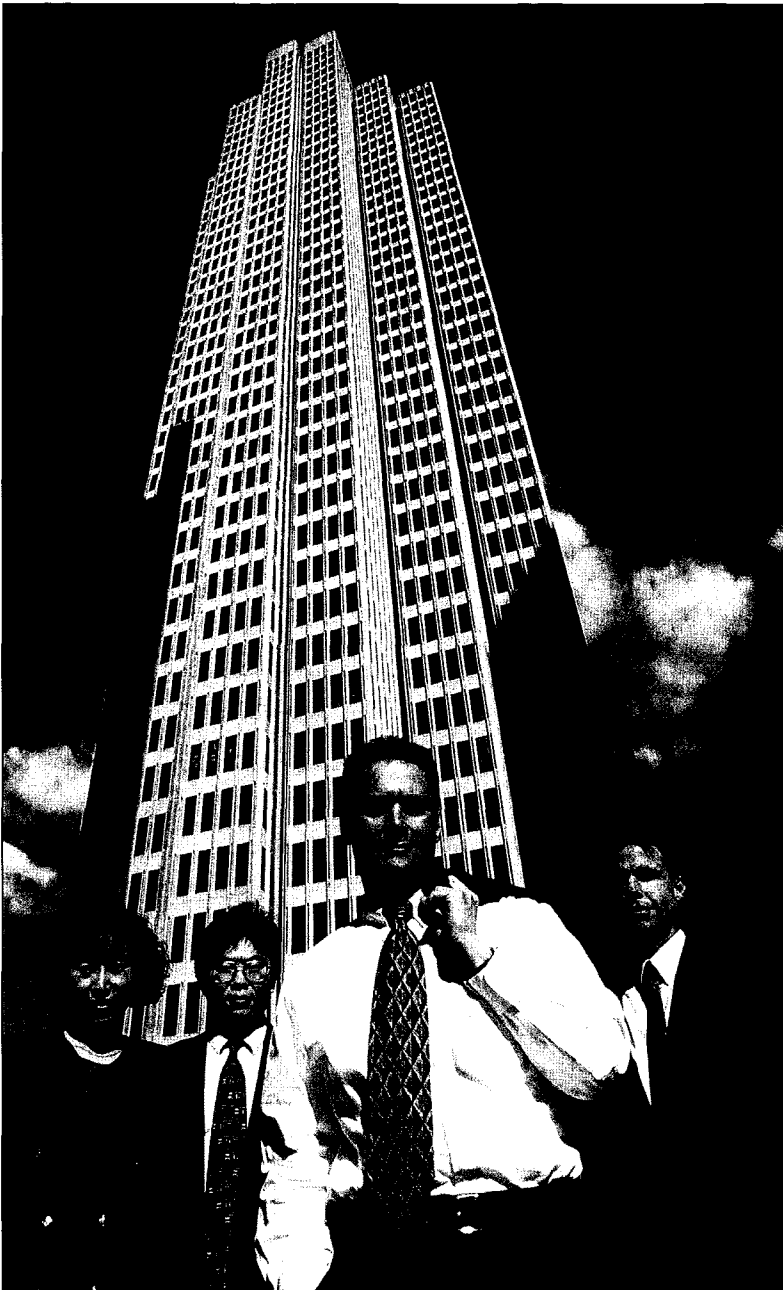
Pursuing an LL.M. degree in taxation from Golden Gate will expand your intellectual skills and abilities and add great value to your credentials as a lawyer. The degree identifies you as one with unique and sought-after talents that will serve and reward you throughout your career.

Come join us and share in this rich scholarly, personal, and professional experience.

Peter G. Keane
Dean

An LL.M. degree in Taxation from Golden Gate University is highly respected because of our outstanding curriculum and the experienced faculty who teach here. The program offers a comprehensive study of tax law including real estate, partnership, estates and trusts, corporate, and international tax law. Courses are designed to prepare lawyers for the substantive, procedural,

and technical aspects of a tax practice while developing an in-depth understanding of the policies underlying tax laws. Students may tailor a program to their needs by attending full-time or part-time. Students may complete the program in as few as two semesters, 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 14 units of required courses and **12** 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 6 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).

Students who have taken tax courses while attending the Golden Gate J.D. program may apply up to 9 units to the LL.M. program.

CROSS-REGISTRATION

Students taking courses in Golden Gate's other LL.M. programs may apply up to 6 units to the LL.M. in Taxation degree program. Consent of the directors of both programs is required.

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, and 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 or spring semester. An admission application should be filed at least one month prior to the applicant's intended start date.

Deadlines for filing an LL.M. admissions application in Taxation are:

- July 1 for the fall semester;
- November 3 for the spring semester;

Late applications will be considered if space permits.

Documents Required

LL.M. applicants must submit the following materials:

- Official application for admission to the LL.M. in Taxation Program
- Personal statement
- Official law school transcript (translated, if not in English)
- \$45 fee

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. in Taxation Program
536 Mission Street
San Francisco, CA 94105-2968

Application Form and Fee

The application form is on page 15 and online at www.ggu.edu/law. An application fee of \$45 must accompany the program application.

Personal Statement

The personal statement allows an applicant to present credentials in nonstatistical 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 résumé 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.

Special Requirements for Non-U.S. Applicants

In addition to the required materials already specified in this application you must include the following items:

English Proficiency: If your native language is not English, regardless of your citizenship, you will need to submit proof of English language proficiency. A TOEFL score of 550 satisfies this requirement.

Certification of Finances: If you plan to enroll at Golden Gate University School of Law with an F-1 (student) or J-1 (visiting scholar) visa, you and your financial sponsor(s) must complete and sign the GGU Certification of Finances form and have the financial information you provide certified by a bank officer. The bank officer must sign and stamp the Certification of Finances form itself, or write a separate letter (on bank letterhead) confirming the amount of money that is available to you for your first year of study at GGU, along with the name of the account holder(s). Bank statements or copies or faxes of financial documentation that is more than one year old, are not acceptable.

The Certification of Finances form and bank certification are required even if you plan to live with a family member or relative while you study. You and all sponsors must sign the form, and the financial certification is required from all sponsors.

Transcripts: An official transcript(s) from all undergraduate or graduate course work are required. Professional English translations are mandatory for all documents not issued in English. Below is a list of Credential Evaluation Services we accept:

- World Educational Services (WES)
- International Educational Research Foundation
- International Credential Evaluation Service (ICES)
- AUAP Credential Evaluation Services
- Global Credential Evaluators
- National Association of Credential Evaluators (NACES)

If you are going to submit an academic document in an envelope sealed by your university, and this document needs to be translated, do not open the sealed envelope yourself. Submit the university-sealed envelope to the Law School Admissions and Financial Aid Office. We will open it, and if a translation or evaluation is needed we will contact you.

(continued)

Non-US students in F-1 and J-1 immigration status are required to have health insurance or a health-insurance waiver. Waivers and health insurance information are provided through the Office of International Student Services. Non-U.S. students must also pay an International Student Services fee.

For more information, please contact:

International Student Services
 Golden Gate University
 536 Mission Street, Suite 501
 San Francisco, CA 94105-2968
 Phone: (415) 442-7290
 Fax: (415) 896-6485
 Email: iss@ggu.edu
 Website: <http://internet.ggu.edu/iss>

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 nonrefundable.

Tuition Payment

Tuition and fees 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.

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 about financial aid eligibility and application procedures should contact the Admissions and Financial Aid Office directly at (415) 442-6630 or via email at lawfao@ggu.edu for relevant information and application materials.

In addition to 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.

Withdrawal and Refund Policies

It is presumed that enrolled students will complete the entire semester. If a student must withdraw for personal or professional reasons, tuition adjustments will be made on the following basis: If the student withdraws before the semester begins or during the first or second week of the semester, 100% of the tuition charges will be reversed; during the

third week, 75%; during the fourth week, 50%; after the fourth week, 0%. The acceptance deposit of \$200 is nonrefundable.

No adjustments will be made for late registration, absences from class, leaves of absence for a portion of a semester, or suspension or dismissal 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 Accounting Services. Refunds will be mailed to the address that appears on the student's request for refund.

Law Career Services

LL.M. students are encouraged to make full use of the services and resources of the Law Career Services office. We offer one-on-one career counseling sessions in person or on the telephone, free student job listings via the Internet, résumé and cover letter review services, and job search and professional development workshops. This office acts as a conduit between students and the legal employment community by arranging networking opportunities, mock interviews, and on-campus recruitment programs.

The Law Career Services Office offers an extensive collection of books and reference materials on the legal profession in general and the local market in particular. Finally, computers, printers, a copier, a fax machine, and a telephone are available for use by LL.M. candidates conducting research or seeking employment opportunities.

For more information, contact Law Career Services by emailing lawcareer@ggu.edu or calling (415) 442-6625.

COURSE DESCRIPTIONS

Not every course is offered each semester. Required courses are normally offered at least two of every three semesters. 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 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 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 (2)

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

Timing 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 Tax (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 United States. 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 Income & Expenditure.

Consolidated Returns (3)

This course examines the concept and history of consolidated returns, filing eligibility, inter-company transactions, SRLY, and other loss limitation rules, tax allocation, basis adjustments, earnings and profits calculations, and consolidated return elections and procedures. Prerequisites: Federal Income Taxation of Corporations and Shareholders; Advanced Corporate Taxation.

ERISA I (2)

This course examines rules the Employers Retirement Income Security Act (ERISA) including defined contribution retirement plans and related issues. *(This course was formerly called Deferred Compensation I.)*

ERISA II (2)

This course continues exploration of ERISA rules, focusing on defined benefit retirement plans and related issues. Prerequisite: ERISA I. *(This course was formerly called Deferred Compensation II.)*



"I 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



"Golden Gate University School of Law has everything one could want in an LL.M. program. Its location in the center of San Francisco's dynamic financial district ensures convenient access to courts, law offices, and government buildings. The Law Library has an outstanding tax collection, and the tax professors are experts in the field. GGU is the place to go for an LL.M. in Taxation."

—Sheryl Phipps (J.D. 2000; LL.M., 2001)

... of actual and expected expenses, both of which may vary

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10 Year:

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233

62

101

180

120

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.

Federal Income Taxation of Limited Liability Companies and 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 Income & Expenditure.

Federal Tax Crimes (2)

This course covers the goals of the federal criminal tax enforcement program, as well as how and why certain cases are prosecuted criminally. The course also reviews major tax and tax-related criminal statutes, along with the methods utilized to establish criminal items at trial and the factors that determine the punishment to be imposed following convictions for federal tax offenses.

Generation-Skipping Transfer Tax (1)

This course studies the generation-skipping transfer tax rules that focus on direct skips, taxable distributions, taxable terminations, and their exceptions, including exceptions for grandfathered trusts. Emphasis is on understanding the statutory provisions, applicable regulations, and strategies to minimize or avoid the impact of the GST tax. Prerequisite: Estate & Gift Taxation.

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.

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 through pleadings, discovery, pretrial 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 nonmarital relationships. It addresses issues such as 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 United States, and nonresident aliens. Analysis includes comparative law, estate and gift tax treaties, conflicts of law, and choice of law in selected jurisdictions. Prerequisite or corequisite: Estate & Gift Taxation. Recommended: Income Taxation of Trusts & Estates; Estate Planning; International Taxation.

Partnership Tax (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 Income & Expenditure.

COURSE DESCRIPTIONS

Passive Activity Loss Rules (1)

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

Practical Accounting for Tax Attorneys (2)

This course focuses on basic financial statement analysis and accounting concepts. The course is designed for students who seek an understanding of accounting and/or plan to do transactional or litigation work in which critical reading of financial statements is important.

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 Income & Expenditure; Federal Income Taxation of Corporations & Shareholders; and Partnership Taxation.

State and Local Taxation (2-3)

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

Tax-Aid Clinic (1-2)

See facing page.

Tax-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.

Tax Policy (3)

This course considers utilization of the tax system to achieve public policy goals. It examines the assumptions, problems, and social impacts of alternative public taxation policies.

Tax 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.

INDIVIDUAL STUDIES

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

Advanced Tax Research

Advanced Tax Research offers students the opportunity to put what they learned in Tax Research to practical use in an individual study context. On a topic of their choosing, students write a paper or create a study guide that demonstrates mastery of the multitude of tax research material that exists in print and online.

Directed Tax Study (1-3)

Directed Tax Study entails independent research (under the direction of a faculty member or supervising attorney) for the advanced student with a specific tax-related project.

Thesis (4-6)

A thesis may be researched and written on a taxation topic selected by the student and approved by the program director.

Tax Fieldwork (1-3)

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.



"The LL.M. faculty have impressed me with their experience and knowledge of the field of taxation. This creates a dynamic environment where professionals on both sides of the podium can interact and learn from one another's experiences."

—Nick Leventis, Current LL.M. Student

Students in the LL.M. Program in Taxation have the opportunity to earn course credit through the Tax-Aid Clinic, a nonprofit organization with centers in San Francisco, Oakland, East Palo Alto, Redwood City, and San Rafael. Tax-Aid is supported by CPA firms and KPMG, as well as numerous corporations and foundations.

During tax season, LL.M. Tax students can earn 1–2 units of course credit for their training and volunteer time at the Tax-Aid. They register for the Tax-Aid Clinic at Golden Gate University. A training session is mandatory; sessions are scheduled for evenings and weekends. At the training session, each student chooses a Tax-Aid Clinic site and indicates when he or she will provide time and services.

No letter grades are given for the Tax-Aid Clinic; students receive Credit/No Credit grades for their participation. For every 20 hours of volunteering, they can receive 1 unit of course credit, up to a maximum of 2 units.

Tax-Aid Volunteers



FAQS ABOUT TAX-AID

What Is Tax-Aid?

Tax-Aid is a 501(c)(3) nonprofit founded in 1988 by a coalition of accountants and lawyers. Its mission is to provide free income tax return preparation to low-income families throughout the Bay Area.

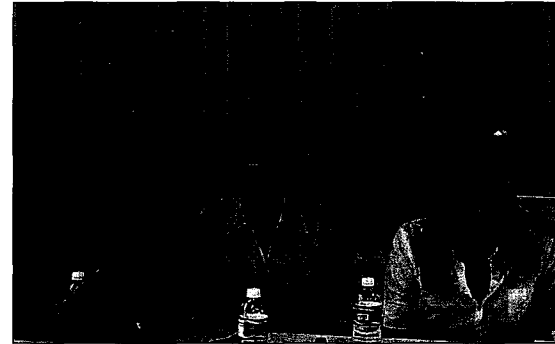
What Impact Does Tax-Aid Have?

In 2001, Tax-Aid prepared almost 1,200 tax returns. These taxpayers received nearly \$1,000,000 in refunds that they used for housing, daycare, or to feed and clothe their children. The average refund for a single mother last year was more than \$1,800.

Whom Does Tax-Aid Serve?

Tax-Aid helps the working poor. Although any individual with income under \$32,000 is eligible for Tax-Aid, the average Adjusted Gross Income per client last year was just \$13,074.

The majority of clients are immigrants who do not speak English or speak English as a second language. Fear and language barriers often keep them from filing their taxes. Many clients are single mothers struggling to stay off welfare. Others are AIDS patients or senior citizens living on fixed incomes. Tax-Aid provides free tax return preparation in their communities and with translation assistance in Spanish, Chinese, and Russian.



Tax-Aid Volunteers

“One of [our] clients was a single mother of two who hadn’t filed tax returns for several years; she feared she owed back taxes and had no money to pay. She was able to get back 150 percent of her annual income through use of the Earned Income Tax Credit. She was so excited and shaking so terribly that she could barely sign the returns. She will be able to make drastic improvements to the quality of her family’s life. I will never forget her. . . . This is why the program is here: to help people.”

—Gail Myers, Tax-Aid Volunteer

FACULTY

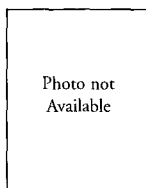


Karrie L. Bercik
Private Practice
B.A., University of Scranton; J.D., University of Pittsburgh; LL.M.

(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. She is a member of the California Bar.

Course: Bankruptcy Taxation.



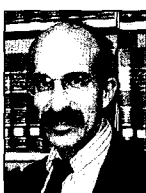
Basil Boutris
Private Practice
B.A. (Summa Cum Laude, Phi Beta Kappa), Univ. of California, Berkeley;

M.B.A., Haas Graduate School of Business Administration; J.D. Boalt Hall School of Law, University of California, Berkeley

Mr. Boutris' practice emphasizes tax, business and estate planning, and related litigation. He represents individuals and businesses with tax controversy matters before all federal and state taxing authorities. He also does extensive tax and estate planning for his clients to minimize income and estate taxes and protect assets. Mr. Boutris is currently vice-chair of the executive committee of the State Bar of California Tax Section and two-time former chair of the Santa Clara County Bar Association Tax Section. Mr. Boutris writes and lectures extensively. He has published articles in *The California Tax*

Lawyer, Continuing Education of the Bar publications, and other prestigious legal journals. He is a member of the California Bar, Ninth Circuit Court of Appeals, US District Court for the northern and central districts of California, and US Tax Court.

Course: Bankruptcy Tax.



Michael Daw
Head Reference Librarian, Golden Gate University School of Law

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

Michael Daw was previously in private practice, first in Cleveland, then in San Francisco, where his areas of practice have included taxation, pension plan qualification (ERISA), and litigation support, especially in landlord-tenant matters. He returned to school for his library degree after thirteen years of law practice. In addition to reference duties, he teaches courses for the LL.M. Programs in Taxation and U.S. Legal Studies. He is an inactive member of the California Bar.

Courses: Tax Research, Advanced Tax Research.

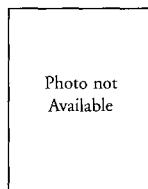


Paul DiSangro
Associate, Morrison & Foerster LLP
B.A. (magna cum laude), Georgetown University;

J.D. (magna cum laude), University of Miami School of Law; LL.M. in Taxation, Georgetown University

Paul DiSangro's general tax practice focuses on corporate and international tax planning; transactional work; and domestic and cross-border mergers, acquisitions, and restructurings. His international practice involves tax planning for U.S.-based companies with foreign operations, as well as advising foreign corporations with respect to the U.S. tax aspects of their operations and investments in the United States. He also advises clients on equity compensation matters. Prior to joining Morrison & Foerster in 1998, Mr. DiSangro was an associate in the tax department of the Washington, D.C., office of Baker & McKenzie. He is a member of the California, District of Columbia, and Florida bars.

Course: International Taxation.



Bin Gui
LL.M. (US Legal Studies), Golden Gate University; LL.B., Wuhan University, PR China

Bin Gui is a member of Chinese National Bar. Gui passed the New York and California bar exams in 2002 (not admitted yet). He has served as a liaison between US and Chinese companies in the areas of foreign investment and international trade.

Course: Chinese Scholar Seminar.



Kristin A. Pace
Partner, Fitzgerald,
Abbott & Beardsley LLP
*B.A. (summa cum laude),
California Polytechnic*

State University, San Luis Obispo; J.D. (with honors), University of San Francisco; LL.M. (Tax), New York University

Kristin Pace 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. She is a member of the California Bar.

Course: Marital Taxation.



Joshua Rosenberg
Professor of Law,
University of San
Francisco

B.A., Case Western Reserve

University; J.D., New York University; LL.M. (Tax), New York University

Professor Rosenberg is the coauthor of leading texts in partnership, corporate, and business taxation. He is a full-time faculty member at the University of San Francisco School of Law and has taught at New York University and Boalt Hall Schools of Law. He writes articles frequently, and has 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.

Courses: Advanced Corporate Taxation, Federal Income Taxation of Corporations and Shareholders, Partnership Tax, Tax Policy.



William E. Saul
Private Practice
*B.A., Purdue University;
J.D., University of
Cincinnati; M.B.A.,*

University of California, Berkeley; LL.M. Tax, Golden Gate University; Colonel, JA, USAR, Retired

William Saul has significant experience in tax administration and as in-house tax counsel. From 1997 to 2001, he was a senior manager of Tax Services at Deloitte & Touche in San Francisco where his work included advising with regard to planning, controversy, and transactional law. For more than 15 years, he worked for Southern Pacific Transportation Company. Initially as tax counsel and later as principal tax officer, he provided tax opinions for the company, drafted tax provisions, litigated tax cases in federal and California courts, and supervised attorneys and litigation in other states.

Prior to that he was a trial attorney with the IRS where he tried more than twenty-five cases in the United States Tax Court. He is a member of the California Bar and an inactive member of the Ohio Bar.

Course: Consolidated Returns.



William K. Shipley
Assistant Regional
Counsel, IRS Office of
Chief Counsel, Western
Region

B.S., University of Oregon; J.D., Lewis and Clark University

William Shipley serves as a special litigation assistant with the Office of Chief Counsel, IRS, following lengthy service as a regional manager for the organization. Previously, he was a partner in Shipley & Perez, a southern California law firm where he specialized in criminal defense and tax controversy work at the trial and appellate levels. Prior to entering private practice, he was a senior trial attorney in the chief counsel's Los Angeles office. He is a frequent lecturer and panel member on tax and law enforcement programs.

Course: Characterization of Income & Expenditure.



William A. Sims
*B.A., Hendrix College;
J.D., Harvard Law School*

Prior to his retirement, William Sims served the Office of Chief Counsel for the IRS in several positions including Assistant Director of the General Litigation Division in Washington, D.C.; District Counsel, Honolulu; and Special Litigation Assistant in the western regional office in San Francisco. He has a broad range of experience with tax litigation and tax controversy work and the tax aspects of bankruptcy.

Courses: Tax-Exempt Organizations.

FACULTY



Benjamin F. Spater
Partner, Trucker Huss

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

Benjamin Spater's practice concentrates on design and tax qualification of pension and profit sharing plans, taxation of employee benefits, executive compensation, and ERISA. He is a member of the California Bar.

Courses: ERISA I, ERISA II, Timing of Income & Expenditure.



Jon R. Vaught
Partner, Vaught & Boutris LLP

B.A., University of California, Berkeley; J.D., University of California, Davis; LL.M. (Tax), Golden Gate University

Jon Vaught is certified as a Specialist in Taxation Law by the State Bar of California Board of Legal Specialization. His practice emphasizes counseling and litigation in the areas of tax, estate planning, probate, and trust administration, asset protection, and business law. He is a member of and has practiced extensively in all four of the U.S. District Courts in California, the Ninth Circuit Court of Appeal, and the U.S. Tax Court, and he has had several of his cases published by these courts. He continues to lecture and present papers to various organizations in the areas of estate taxation, estate planning, asset protection, and tax procedure. He is a member of the California Bar.

Courses: Estate Planning, Estate & Gift Taxation.



Joseph Walsh
Private Practice

B.S., M.B.A., University of California, Berkeley; J.D., Hastings College of

Law; LL.M., New York University

Professor Joseph Walsh specializes in tax timing and partnerships. He is a CPA and was a certified tax specialist from 1983 to 1999. He was coach of the 1995-99 Arthur Andersen Tax Challenge Competitors and also teaches in the Golden Gate University Taxation Program. He is a member of the California Bar.

Courses: Practical Accounting for Tax Attorneys, Professional Responsibility for Tax Practitioners.



Hon. Marshall Whitley
Judge, Alameda County Superior Court
B.S., Howard University; J.D., University of

Connecticut; LL.M. (Tax), Georgetown University

Judge Whitley was appointed to the bench in April 1993. He is currently an Alameda County Superior Court judge and supervising judge of the Wiley W. Manuel Courthouse and the Allen E. Broussard Hall of Justice. He presides over a wide variety of criminal and civil cases. Prior to becoming a judge, he was a partner with the firm of Tierney and Whitley in San Francisco, where his roughly ten years of private practice was concentrated in federal and state tax controversies and commercial litigation. Judge Whitley has authored numerous articles and has held leadership positions with a number of local bar, state bar, and state judicial organizations.

Courses: Litigation of Tax Controversies, Federal Tax Procedure.



Glenn Zahler
Private Practice

B.A., University of California, Los Angeles; J.D., Hastings College of

Law (Order of the Coif); LL.M. (Tax), New York University

Glenn Zahler is in private practice part-time, where he specializes in tax law and business consulting. He was a full-time professor of taxation in the Masters in Taxation Program at Golden Gate University from 1989 to 1997. Previously, he was a tax attorney at Feldman, Waldman & Kline in San Francisco, CA. He is a member of the California Bar.

Courses: Corporate Taxation, Advanced Corporate Taxation.



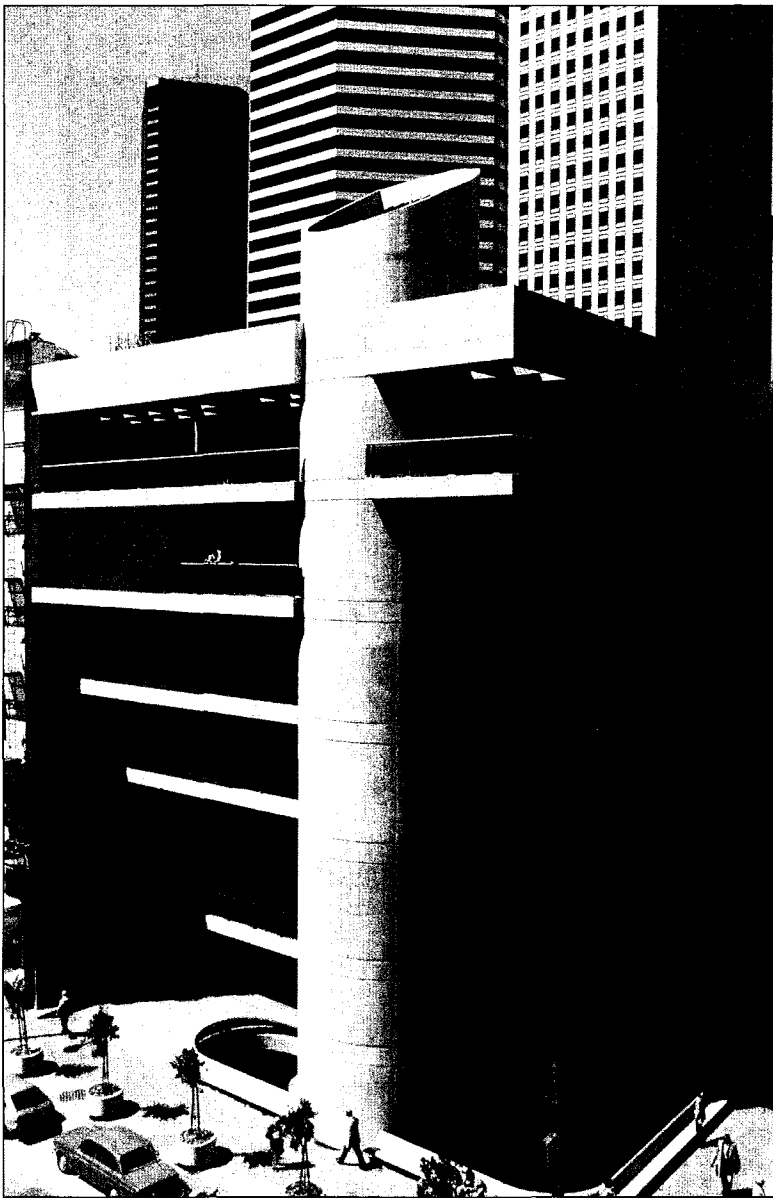
Paul Zamolo
Associate Area Counsel, IRS Office of Chief Counsel
A.B. (with honors),

M.P.P., University of California, Berkeley; J.D., Boalt Hall School of Law, University of California, Berkeley

Paul Zamolo is responsible for managing attorneys who litigate tax cases before the United States Tax Court. He was previously a trial attorney for the IRS Office of District Counsel, San Francisco, and deputy regional counsel (tax litigation) for IRS Regional Counsel (Western Region). Prior to working with the IRS, he was an associate at Thiessen, Gagen & McCoy in Danville, CA. He is a member of the California Bar.

Courses: Federal Income Taxation of Limited Liability Companies and S Corporations, Income Taxation of Trusts & Estates, Real Estate Taxation.

ACADEMIC CALENDAR & FEES



Calendar

- Fall Semester begins in August.
Applications due July 1.
- Spring Semester begins early January.
Applications due November 3.

LL.M. Tuition*

\$877 per unit

Fees* per Semester (non-refundable)

Registration	\$40
Materials (see note 1)	\$10

Fees* per Occurrence

Application for Admission	\$45
Acceptance Deposit (applied to tuition)	\$200
Late Registration Fee (see note 2)	\$85
Installment Payment Fee	\$50
Late Payment Fee	\$25
Returned Check Service Charge	\$25
Transcript Fee (per transcript)	\$5
Duplicate Diploma Fee	\$25
Student ID Replacement Fee	\$10
Corporate Reimbursement Payment Plan Fee	\$100

Notes:

1 Special Materials Fees will also be assessed in courses that require an excess amount of duplicated materials, use of audio-visual equipment, or rental of off-campus facilities. These fees will be announced prior to registration each semester.

2 Law students who register late will be charged a Late Registration Fee of \$85 in addition to the \$40 Registration Fee.

*Tuition and fees shown are for the 2003-04 academic year and are subject to change without notice.

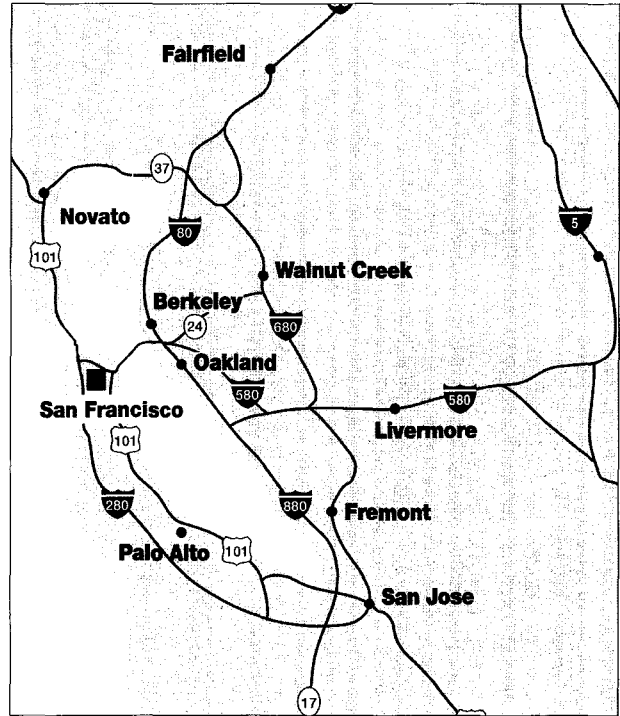
MAP & DIRECTIONS

DIRECTIONS TO GOLDEN GATE UNIVERSITY

From the North: Golden Gate Bridge and Highway 101 to Van Ness Avenue. Left on Bush Street. Cross Market Street to First Street. One block on First Street to Mission Street. Right on Mission Street. One-half block on Mission Street.

From the South: Highway 101 to 80 (Bay Bridge/Downtown) to Fourth Street exit. One block on Bryant Street. Left on Third Street, right on Mission Street. Two blocks on Mission Street.

From the East Bay: Bay Bridge to Fremont Street exit. Left on Fremont Street, then left on Mission Street. One block on Mission Street.

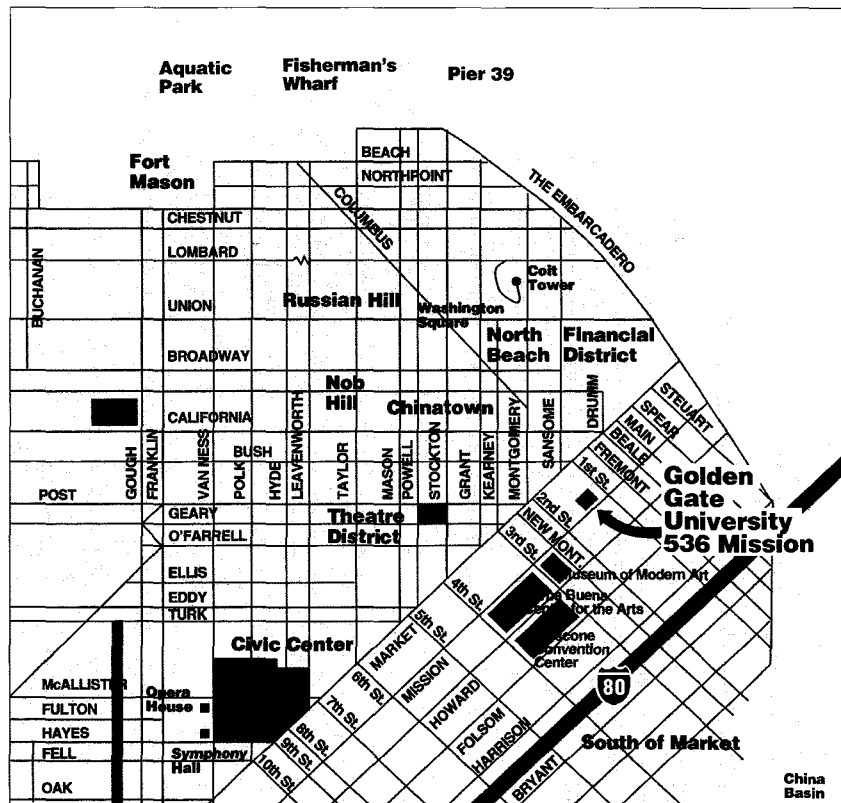


Public Transit

- One block on Mission Street from Transbay Terminal at First and Mission Streets.
- BART and MUNI Metro, Montgomery Street exit: Walk on Second Street one block from Market Street to Mission Street. Left on Mission Street. One-half block on Mission Street.
- From CalTrain depot at Fourth and Townsend Streets: Take #10 Townsend bus to Fremont and Mission Streets. Walk west on Mission Street one and one-half blocks.

OR

Take the N Judah streetcar line to Montgomery Station, walk south from Market Street to Mission Street. Golden Gate University is on Mission Street between First and Second Streets.



LL.M. in Taxation Application

GOLDEN GATE UNIVERSITY

SCHOOL OF LAW

536 Mission Street, San Francisco, CA 94105-2968

Phone (415) 442-6605 Email taxllm@ggu.edu

This application must be accompanied by a Personal Statement. Your Personal Statement should explain the reasons why you want to enroll in the LL.M. in Taxation Program and should describe your qualifications for graduate study in tax. Qualifications may include descriptions of the nature of your law practice, your experience in the tax field, or related academic preparation. Any other information which you believe is relevant to evaluation of your application should also be included. (NOTE: A resume may be included with your Personal Statement. However, a résumé is not required and is not acceptable without an accompanying Personal Statement.)

STATUS

Application for: Full-Time Part-Time Entering: Fall 200__ Spring 200__ Summer 200__

PERSONAL DATA

Social Security Number: _____ - _____ - _____

Gender: Male Female Title: Miss Mrs. Ms. Mr. Dr. Other _____

Name: _____
FIRST MIDDLE LAST

Address: _____
NUMBER & STREET CITY STATE ZIP COUNTRY

Home phone:(_____)_____ Work phone: (_____)_____

Email: _____ Fax:(_____)_____

Date of birth: _____ Country of birth: _____
MONTH/DAY/YEAR

Citizenship: _____

If not a U.S. citizen, what is your visa status? F-1 J-1 Other _____

EDUCATION

Law School Attended: _____

Dates of Attendance: _____ Degree: _____

Cumulative Grade Point Average (GPA): _____ Class Rank: _____

All Other Universities and Colleges Attended:

SCHOOL	DATES ATTENDED	DEGREE
_____	_____	_____
_____	_____	_____
_____	_____	_____

Academic Awards, Honors, Scholarships: _____

PROFESSIONAL EXPERIENCE

Bar Admissions: _____
STATE AND DATE

Current Employer: _____

Your Position: _____

Previous Relevant Experience:

Date & Place TOEFL Test Taken (if applicable): _____ TOEFL Score: _____

Ethnic Survey for U.S. citizens. Check all that apply. (Note: This section is optional.)

- African-American/Black
- Alaskan Native or American Indian
- Asian or Pacific Islander
- Canadian/Aboriginal
- Caucasian/White
- Chicano/Mexican American
- Hispanic
- Middle-Eastern
- Puerto Rican
- Decline to state
- Other (please specify) _____

PERSONAL HISTORY

Have you ever been charged or convicted of a crime, including expunged offenses other than minor nonalcohol-related traffic violations, or are any charges pending? Yes No

As a member of or applicant to any profession or organization, or as a holder of any office, license, or credential, have you ever been disciplined or had a license or credential suspended, revoked, or denied? If the answer is yes, please attach a statement providing full details, identifying the license or credential involved, and providing the dates, details of the matter, final disposition, and the name and address of the authority in possession of the records. If any such charge or conviction occurs between your submission of this form and your registration at Golden Gate University School of Law, you are expected to inform us. Yes No

Your application will not be considered complete until we receive your official transcripts.

I certify that the above application is correct in all aspects according to my best knowledge and belief. In particular, I acknowledge that I have not omitted the name of any college or law school previously attended. I understand that if admitted to Golden Gate University School of Law, I must abide by the rules and regulations of the University and the School of Law. I further understand that knowingly providing false or inaccurate information is grounds for denial of admission or, if discovered after admission, for revocation of any offer of admission or, if discovered after matriculation, for immediate dismissal from the Law School.

SIGNATURE OF APPLICANT

DATE

Mail this application with your Personal Statement and a check for \$45 made out to Golden Gate University to:
Golden Gate University School of Law
LL.M. in Taxation Program
536 Mission Street
San Francisco, CA 94105-2968

GOLDEN GATE UNIVERSITY WELCOMES APPLICANTS REGARDLESS OF RACE, SEX, CREED, RELIGION, AGE, COLOR, DISABILITY, SEXUAL ORIENTATION, GENDER IDENTIFICATION, ANCESTRY, NATIONAL/ETHNIC ORIGIN, NATIONALITY/CITIZENSHIP, POLITICAL AFFILIATION, MARITAL STATUS, MEDICAL CONDITION, OR ANY OTHER STATUS PROTECTED FROM DISCRIMINATION BY FEDERAL, STATE, OR LOCAL LAW.



GOLDEN GATE UNIVERSITY

SCHOOL OF LAW

536 MISSION STREET

SAN FRANCISCO, CA 94105-2968

(415) 442-6605