

The following LL.M. New York Program Requirements pertain to the 2007-2008 academic year

Corporation Law (2007-2008)

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The program leading to the Master of Laws in Corporation Law is aimed primarily at international students seeking an intensive one-year program of academic training in the legal regulation of U.S. and global business activity. The program affords maximum flexibility for students to design their own program of study within the broad area of relevant courses.

All students must take at least 21 credits of the required 24 credits from any combination of courses listed below. Please note that non-tax students may not register for more than 8 credits in Taxation courses.

1. Corporations (L03.2010)

All International LL.M. students in the Corporate Law Program who have not taken a course in Corporation law in a common law country must register for Corporations (L03.2010) for either 4 or 5 credits. International LL.M. students may choose either the 4 or 5 credit course to satisfy this Corporation Law Program requirement. International LL.M. students in the Corporation Law Program are prohibited from registering for the four-credit U.S. Corporate Law and Theory (L03.4602) since this course is intended for students in other LL.M. programs.

International LL.M. Corporate students must register for Corporations (L03.2010) by selecting from sections 005, 006, 007 or 008, depending upon preference and schedule. Please note that the name of the professor, course description, date, time, and location are the same for both J.D. and LL.M. students. In order to ensure enrollment in a Corporations course, students should list all sections in the lottery in order of preference.

Therefore, students must enter the section and lottery number with one of the following:
L03.2010.005 *Corporations* - Carney - lottery #20512
L03.2010.006 *Corporations* - Kahan - lottery #20513

L03.2010.007 *Corporations* - Allen - lottery #20514

L03.2010.008 *Corporations* - Iacobucci - lottery #20515

2. Core Business Courses

All students must enroll in at least 4 credits within this group:

- *Accounting for Lawyers* (L03.3001)
- *Corporate Finance* (L03.3020)
- *Mergers and Acquisitions* (L03.3043)
- *Survey of Securities Regulation* (L03.3040)

3. Related Courses

All law school courses related to legal regulation of business activity, which include:

- All courses and seminars designated L03 (except for *Contracts* L03.2001)
- *Alternative Dispute Resolution* (L09.3523)
- *Antitrust Law* (L12.3020)
- *Antitrust and Intellectual Property Rights* (L12.3519)
- *Antitrust and Regulatory Alternatives I and II* (L12.3022/23)
- *Business Crime* (L04.3051)
- *Chinese Business Law* (L05.3074)
- *Colloquium on Economic Analysis of Law* (L06.3513)
- *Conflict of Laws* (L09.3010)
- *Copyright Law* (L12.3001)
- *Corporate Tax I & II* (L11.3080)
- *Corruption and Corruption Control* (L04.3515)
- *Entertainment Law* (L12.3535)
- *European Union: Economic Law* (L05.3013)
- *Evidence* (L09.2010)
- *Income Taxation* (L11.2001)
- *International and Comparative Competition Policy* (L12.3543)
- *International Commercial Arbitration* (L05.3554)
- *International Economic Transactions: The Private and Public Aspects of International Trade* (L05.3017)
- *International Intellectual Property Law* (L12.3003)
- *International Investment Law* (L05.3073)
- *Jurisdictional Competition* (L06.3714)
- *Law, Economics, and Politics Colloquium* (L06.3531)
- *Negotiation* (L09.3545)
- *Patent Law I* (L12.3010)
- *Real Estate Transactions* (L10.3035)
- *Trademarks* (L12.3002)

The following courses are highly recommended for a strong background in Corporation Law for international students:

- *Corporate Finance*
- *Accounting for Lawyers*
- *Mergers & Acquisitions*
- *Creditors' Rights & Debtors' Protections*
- *Corporate Tax I & II*
- *Antitrust Law I or Antitrust and Regulatory Alternatives I*

4. Stern Business Courses

All graduate-level Stern courses may count towards the 21-credit Corporation requirement. Stern School of Business preferential courses are listed [online](#). Please note that students may not take more than 6 credits through Stern. In order to be eligible to sit for the bar exam, 20 semester hours of credit must be in professional law subjects, and the credits must include basic courses in American law. Stern cross-listed courses do qualify within the 20 credits.

Please note that the Stern course Corporate Finance is recommended only for students with a strong background in mathematics and requires permission from the instructor in order to register.

Students must submit the [Request to Register for Non-Law School Graduate-Level Course](#) form to register for Stern courses that are not cross-listed.

5. No Writing Requirement

There is no writing requirement for this program, but it is recommended that you take at least one seminar that offers a writing opportunity.

6. Corporations (L03.2010) and U.S. Corporate Law and Theory (L03.4602) as a prerequisite/corequisite

For International LL.M. students registering for either of these two courses, please note that both courses serve as a corequisite for any course requiring Corporations as a prerequisite. This information is not specifically listed in each course description. When registering for a course that has Corporations as a prerequisite, a prerequisite warning message will appear in Albert. If you have registered for either L03.2010 or L03.4602, you should disregard this warning.

General Studies (2007-2008)

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The LL.M. in General Studies allows students to design their own program of study. Unlike students in the specialized LL.M. programs, candidates for the General Studies degree are not limited in their course selection. The curriculum provides over 200 rich and diverse courses from which General Studies students can choose in order to develop a coherent and intellectually stimulating program.

1. General Course Requirements

No specific courses are required for the LL.M. in General Studies. However, at least 8 credits of the required 24 credits must be taken in courses that are graded on the basis of examinations. Please note that General Studies students may not register for more than 8 credits in Taxation courses without approval from both the General Studies and Tax Directors.

There is no formal writing requirement for this program, but students are strongly encouraged to take at least one seminar that allows them to write a substantial research paper. Furthermore, like students in other programs, General Studies students have the opportunity to expand the typical research assignment into a [thesis](#) under the supervision of a faculty member.

2. Important Note for General Studies, International Legal Studies, Trade Regulation, and International Tax and Taxation Students

International LL.M. students in these programs can only register for *U.S. Corporate Law and Theory* (L03.4602) for 4 credits in the fall semester. Students are prohibited from registering for *Corporations* (L03.2010) for either 4 or 5 credits in the fall semester.

International Legal Studies (2007-2008)

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The LL.M. in International Legal Studies is designed both to deepen knowledge of fundamental structures in international law, and to provide opportunities for students to undertake research and build expertise on cutting-edge issues involving global governance, cross-border transactions, and transnational legal strategies. Students are encouraged, through courses, research, and practical engagement, to develop innovative connections between traditionally separate spheres such as human rights, international economic law, transnational commercial law, the law and institutions of war and post-conflict reconstruction, and theories of international law and global justice. The program

takes advantage of NYU's unmatched faculty resources in this area and its New York location. International law is now closely integrated with other areas of law and practice, so the program allows scope for students to take other courses in areas of their special interest.

IMPORTANT: Course Requirements for Students Graduating from the NYU LL.M. in Summer 2008

On an experimental basis, for full-time students graduating from the LL.M. in International Legal Studies in 2008 only (that is, full-time students who complete the program in the normal way in the 2007-08 academic year), the specialized requirements for this LL.M. have been greatly simplified. To maximize flexibility for students, policies that have in the past been embodied as requirements are now framed as strong recommendations. A decision about continuing this flexible approach in future years will be made in light of student experience in 2007-08. For this reason, those students who for any reason are not planning to complete the LL.M. by Summer 2008 (for example, part-time students beginning in Fall 2007), should treat the recommendations below as requirements. All students are required to meet NYU Law School's overarching LL.M. requirements; the requirements and recommendations below are the further special requirements of the LL.M. in International Legal Studies.

1. Credit Requirement

Students must complete at least 14 credits from the list of courses under "International Legal Studies" (L05) in the course schedule. Courses designated as "related courses" (see below) also count towards the required minimum of 14 credits in this field. This is a strict requirement of the program. It cannot be modified or waived. Please note that non-tax students may not register for more than 8 credits in Taxation courses.

2. Basic Courses and Distribution Recommendation

Students are strongly advised to build expertise in several different areas of international, comparative, and global law. This will help equip them with the legal awareness and flexibility of thought to deal with cross-cutting issues that call for innovative approaches and pose some of the most exciting challenges in many careers. Unless students have considerable academic background in the particular area, they are advised to take at least one basic course in Public International Law, one in International Economic Law, and one in Comparative or Global Law. Students who have taken basic courses such as International Law as part of their first law degree sometimes choose not to take them in the LL.M. However, the intellectual approach and material covered are likely to be different from similarly-titled courses in other countries, so many students find it valuable to take these courses at NYU.

3. Exam Courses Recommendation

Students are advised to complete at least 8 credits of the LL.M. degree in courses which are graded on the basis of examinations. Many prospective employers take a particular interest in proven examination ability.

4. Writing Recommendation

Students are strongly advised to take at least 2 credits in a seminar, course, or [Directed Research](#) which would require a paper of substantial length. A single substantial paper (at least 20 pages) should be a minimum objective. This provides valuable experience in research and in developing your own argument, as well as in building expertise. This objective cannot adequately be met by writing a series of shorter papers. Please note that some seminars offer the opportunity to register for an additional credit; if students choose to do so, they will be required to write a longer paper (30-35 pages) to earn that additional credit. If possible, students are urged to develop their paper for eventual publication.

5. Related Courses

All of the courses listed in the International Legal Studies (L05) section of the course schedule can be counted towards the 14-credit requirement. In addition, the following are related courses for the International Legal Studies degree (this preliminary list is subject to revision if course offerings change):

Fall 2007:

Constitutional Democracies Colloquium (L01.3571)
International Environmental Law Clinic (L02.2505)
International Human Rights Clinic (L02.2520)
International Human Rights Clinic Seminar (L02.2521)
Law and Development (L06.3554)
Socio-Legal Seminar (L06.3570)
Maimonides Mishneh Torah: Jewish Law and Legal Theory (L06.3585)
Conflict of Laws (L09.3010)
Property Rights in Changing Societies (L10.3509)
Trademarks (L12.3002)
Competition Law and Policy in Emerging Markets (L12.3021)

Spring 2008:

International Human Rights Clinic (L02.2520)
International Human Rights Clinic Seminar (L02.2521)
Admiralty (L03.3045)
International Bankruptcy (L03.3048)
International Commercial Law (L03.3019)
International Commercial Sales (L03.3032)
Corporate Separateness in a Global Market (L03.3543)
The Passion of the Christ: The Trial of Jesus (L06.3703)
Tax Treaties (L11.3522)
Tax Treaties (L11.3551)
Survey of International Tax (L11.3074)
Tax Policy: European Union (L11.3523)
International and Comparative Competition Policy (L12.3543)
International Intellectual Property Law (L12.3003)
Comparative Law of Torts and Contracts (L03.3541)

6. Four-Credit Thesis Option (L05.3599)

This option offers students enrolled in the full-time LL.M. in International Legal Studies who are seriously interested in academic careers in international law, an opportunity to write a substantial high-quality thesis (24,000-32,000 words) on an international law topic. The number of places available is strictly limited, and students are selected by a committee after filing an application with a thesis statement during the fall semester. The students who are selected meet periodically during the spring semester to discuss issues in international law scholarship and the development of research agendas, and to present drafts of their work and constructive critiques of classmates' work. This course does not count towards the limit on the number of credits students may otherwise take as Directed Research. More information, including the application deadline, is available within the online course description.

7. Special Requirements for the J.D.-LL.M. Program

NYU Law School's Institute for International Law and Justice runs a unique four-year J.D.-LL.M. program in international law. Students specially admitted to this program who have completed the NYU J.D. have special requirements for the LL.M. in International Legal Studies, which will be communicated to them separately. For detailed information, please visit the [IILJ website](#).

8. Important Note for General Studies, International Legal Studies, Trade Regulation, and International Tax and Taxation Students

International LL.M. students in these programs can only register for *U.S. Corporate Law and Theory* (L03.4602) for 4 credits in the fall semester. Students are prohibited from registering for *Corporations* (L03.2010) for either 4 or 5 credits in the fall semester.

Labor & Employment Law (2007-2008)

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IMPORTANT: The Labor & Employment Law Program will not be offered during the Academic Year 2007-2008 or 2008-09.

The program leading to the Master of Laws in Labor & Employment Law emphasizes exposure to basic subjects in the field with an intensive experience in writing and research. The program is designed for lawyers wishing to embark upon an academic

career and for lawyers seeking to change fields and develop an expertise in the law of the employment relationship.

1. General Course Requirements

Students must complete a minimum of 20 credits (6 credits in Directed Research and 14 credits in labor and employment law and related fields). These courses are restricted to the Required Courses listed below, unless a student is able to waive out of those requirements.

Required Courses in Labor & Employment Law:

Appellate & Legislative Advocacy Workshop: Current Labor and Employment Docket (L07.3500)

Directed Research L07.3551

Employment Discrimination Law L07.3016

Employment Law L07.3025

Employee Relations and Talent Negotiations in the Entertainment Industry L07.3570

Employee Benefits L07.3020 (when offered)

Labor Law I L07.3001

Labor Law II L07.3002 (when offered)

Negotiation Theory L09.3546.001

Sports and the Law L12.3544

Courses in Related Fields:

Accounting for Lawyers L03.3001

Administrative Law L01.3001

Alternative Dispute Resolution L09.3523 (and related courses)

Antitrust Law I L12.3020

Antitrust Law and Regulatory Alternatives I L12.3022

Bankruptcy L03.3031

Corporate Finance L03.3020

Corporations L03.2010

Colloquium in Law, Economics and Politics I L06.3531 and *II* L06.3513

2. Writing Requirement

Of the 20 credits, at least 6 credits must be taken as Directed Research in Labor or Employment Law, with completion of an article of publishable quality as a prerequisite to conferral of the degree.

3. Waivers

Required courses may be waived by the Faculty Director if comparable courses have been taken at another institution.

LL.M.-J.S.D. in International & Comparative Law (2007-2008)

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This program is designed especially for graduate students who are prospective or current international law and comparative law teachers. The degree creates continuity between the LL.M. degree and the Juridical Science Doctorate (J.S.D.) program for a small number of graduate students focusing on international and comparative legal scholarship.

Those admitted are designated as Institute for International Law and Justice (IILJ) graduate scholars and are mentored during their LL.M. studies in the research and development of a dissertation proposal to facilitate their non-guaranteed entry into the J.S.D. program the following year. The Program provides a fully integrated academic experience involving the presentation of research in conferences, working papers, and workshops, along with funded internships and clerkships in international law.

Along with LL.M. coursework, they will write a supervised thesis during the LL.M. year which may provide a basis for J.S.D. work. Fellows will have the opportunity to participate in specialized international law colloquia and high-level seminars on advanced international law and comparative law topics, and to present and discuss their research at workshops attended by Institute faculty and fellows, and invited outside specialists.

Degree Requirements

The LL.M. year requires the completion of 24 credits. Students must register for the 8-credit IILJ LL.M. Thesis course in the spring 2008 semester only, and they must attend the IILJ Scholars Seminar. They may opt to register for credit if they would like to write a paper for a grade in the seminar.

Other than the supervised thesis and the IILJ Scholars Seminar, there are no specific courses that must be taken during the LL.M. year. They should work with the Faculty Director to design an academic program that best suits their research interests. (Note that this differs significantly from the LL.M. in International Legal Studies.)

If admitted to the J.S.D. program, students will complete the normal degree requirements for the [J.S.D.](#)

Taxation (2007-2008)

There are four programs for the post-graduate study of taxation at NYU School of Law:

- A. Graduate Tax Program leading to an LL.M. in Taxation**
- B. International Tax Program (For Foreign Students) leading to an LL.M. in International Tax**
- C. Joint J.D.-LL.M. Program in Taxation leading to an LL.M. in Taxation**
- D. Advanced Professional Certificate (APC) in Taxation Program leading to an APC**

Each of these programs has different requirements, so students should carefully review the materials for their program. Also, please visit the [Graduate Tax Program](#) website for more information.

Important note for General Studies, International Legal Studies, Trade Regulation and International Tax and Taxation students:

International LL.M. students in these programs can only register for *U.S. Corporate Law and Theory* (L03.4602) for 4 credits in the fall semester. Students are prohibited from registering for *Corporations* (L03.2010) for either 4 or 5 credits in the fall semester.

A. Graduate Tax Program leading to an LL.M. in Taxation

Graduate Tax Law Program
Telephone: 212.998.6150
Fax: 212.995.4075
law.taxprograms@nyu.edu

The LL.M. Program in Taxation is designed for full-time and part-time students who have received their first law degree from either a U.S. or an international law school. Students have a fair amount of flexibility in designing their programs, subject to the specific requirements described below. For more information, please visit the [Graduate Tax Program](#) website. Some of our courses are available online. Please note that it is the responsibility of students taking online courses to determine whether and to what extent their decision to take such courses will impact their ability to practice in their jurisdiction of choice. Additionally, foreign students should consult with OISS to determine the effect of online classes on their visa status.

- | 1. | Credit | Requirement |
|---|---------------|--------------------|
| <p>All graduate tax students, including those in the full-time, part-time and International Tax Programs must successfully complete 24 credits. The only tax class offered at NYU School of Law that is not creditable towards the LL.M. in Taxation is <i>Income Taxation</i>. Students are expected to have taken a basic course in income taxation before beginning their studies for the LL.M. in Taxation program. Of the 24 credits required to graduate, at least 20 must be in creditable tax classes. The remaining 4 credits can be non-tax elective credits consisting of upper level law or business classes.</p> | | |

Up to 4 credits may be transferred from another law school, as long as the courses meet the general requirements of the Graduate Division for [Transfer Credit](#). However, transfer credits will be counted as non-tax elective credits, even if the substantive area covered by the class was taxation. Therefore, all tax LL.M. students must take at least 20 credits in taxation at NYU School of Law.

2. Course Requirements

All full-time students must take a tax procedure course for either 1 or 2 credits (students may choose from *Survey of Tax Procedure*, *Tax Procedure*, *Tax Penalties & Prosecutions*, or *Civil Tax Controversies & Litigation*) and a course in tax policy (*Colloquium on Tax Policy and Public Finance*, *Comparative Tax Policy*, *International Tax Policy*, *Tax Policy*, *Public Economics for Lawyers*, *Tax & Social Policy Seminar*, *Foreign Tax Credit*, or *Tax Policy: European Union*). Although part-time students must also take a tax procedure course for either 1 or 2 credits, they are not required to take a tax policy course. All joint J.D.-LL.M. students are required to fulfill both the tax policy and tax procedure requirements, regardless of whether they complete the LL.M. degree on a part-time or full-time basis.

If students have taken a tax procedure or tax policy course(s) in law school, either or both of these requirements may be waived.

Aside from the tax procedure (full and part-time) and tax policy (full-time only) requirements, students are free to design their program to suit their individual needs. All students should consider taking *Taxation of Property Transactions I & II* and *Timing Issues & the Income Tax*, as they cover basic issues and concepts that pervade the tax law. *Property Transactions I & II* is given as a 4-credit class for full-time students and as two separate 2-credit classes in the evening program. Instructors in the more advanced courses assume that you have mastered this material and do not spend class time reviewing these issues and concepts.

There is no independent writing requirement for students in the LL.M. in Taxation Program. With permission, students may receive up to 2 credits for a [Directed Research](#) project supervised by one of the tax faculty. No exceptions can be made to the maximum of 2 credits for Directed Research.

3. Areas of Concentration in Taxation

Because NYU has such a wide selection of tax courses, it is possible for students to design their program of study to concentrate on areas of particular interest. These areas include General Taxation, Business Taxation, International Taxation, Estate Planning, and Tax Policy.

- **General Taxation**

If students are seeking a general background in taxation, we recommend a broad exposure. A typical schedule might include:

- *Timing Issues* - 2 credits
- *Property Transactions I & II* - 4 credits
- *Estate and Gift Taxation* - 2 credits
- *Tax Procedure* - 2 credits
- *Corporate Taxation I & II* - 4 credits
- *Tax Policy* - 2 credits
- *Survey of International Tax* - 3 credits
- *Partnership Taxation* - 3 credits
(Part-time students should consider taking *Partnership Taxation I & II* for 4 credits.)
- Elective - 2 credits

Total - 24 credits

Of course, students' exact schedules depend on their background and interests. For example, if a student has a solid background in corporate taxation, they would not take *Corporate Taxation I & II*. Instead, they might take *Advanced Corporate Tax Problems* or *Corporate Reorganizations* in their first semester. Their electives might include an advanced course in a particular area (e.g., *Taxation of Financial Instruments*). Part-time students who have taken a course in corporate taxation at the J.D. level, but who would like additional coverage of taxable and tax-free corporate mergers and acquisitions should consider taking the two credit course *Corporate Tax II*.

- **Business Taxation**

The core of NYU's business tax offerings consists of the following courses: *Corporate Taxation I & II* (4 credits), *Partnership Taxation* (2, 3 or 4 credits), *Taxation of Mergers & Acquisitions* (2 credits), *Advanced Corporate Tax Problems* ("ACTP") (2 credits), *Taxation of Private Equity Transactions* (2 credits), *Taxation of Affiliated Corporations* (2 credits), *Bankruptcy Taxation* (2 credits), *Executive Compensation* (2 credits), and *Taxation of Business Conduits* (2 credits). *Corporate Taxation I & II* (4 credits) is only offered during the day, but part-time students can gain exposure to the same material by taking both *Corporate Tax I* (2 credits) and *Corporate Tax II* (2 credits). Students also should consider taking one or more of our offerings in international taxation, *Taxation of S Corporations* (1 credit), and *Taxation of Financial Instruments* (2 credits). This area of concentration is designed for students who wish to concentrate in business tax. Depending on students' prior scholastic or practice experience, several courses in the corporate area are also recommended for those wishing to concentrate in international taxation.

The recommended sequencing of courses in the business tax track is as follows: (1) *Corporate Taxation I & II*, (2) *Taxation of Mergers & Acquisitions*, (3) ACTP, and (4) *Taxation of Affiliated Corporations*. Full-time students who have not already taken a course on corporate tax should take *Corporate Taxation I & II* in their fall semester. Students who have taken a J.D. course in corporate taxation but would like additional

coverage of taxable and tax-free corporate mergers and acquisitions should take the two credit course *Corporate Tax II*.

Other recommended courses are *Taxation of Property Transactions I & II* and *Timing Issues*. A typical program of study might be as follows:

- *Timing Issues* - 2 credits
- *Taxation of Property Transactions I & II* - 4 credits
- *Survey of Tax Procedure* - 1 credit
- *Corporate Tax I & II* - 4 credits
- *Tax Policy* - 2 credits
- *Survey of International Tax* - 3 credits
- *Partnership Taxation* - 3 credits
- *Taxation of M & A* - 2 credits
- *ACTP* - 2 credits
- *Elective* - 2 credits

Total - 25 credits

If students have already taken corporate taxation in their J.D. program, we recommend that they proceed to more advanced courses.

- **International Taxation**

The core of our offerings in international taxation consists of the following courses: *International Tax I & II* (4 credits), *International Tax III* (2 credits), *Tax Treaties*, *ACTP International*, *International Business Transactions*, *International Tax Policy*, and *Comparative Tax Policy*. The day-time offerings of *International Tax I & II* (4 credits) and *International Tax III* (2 credits) are meant to be a year-long course for full-time students. Students are advised to take both semesters of the course to gain a complete understanding of U.S. international taxation. We believe it is essential that students have taken a course in corporate taxation at the J.D. level or that they take *Corporate Taxation I & II* at NYU in their first semester for this course of study. If a student has recently completed a corporate tax course, they should consider taking *Taxation of Mergers & Acquisitions* as part of their study of international tax.

Each year, an international visiting professor will offer courses in the international tax area. Descriptions of all course offerings are available on the NYU School of Law Web site.

A typical course of study would be:

- *Property Transactions I & II* - 4 credits
- *Survey of Tax Procedure* - 1 credit
- *Corporate Tax I & II* - 4 credits
- *International Tax I & II* - 4 credits

- *International Tax Policy* - 2 credits
- *International Tax III* - 2 credits
- *Tax Treaties* - 2 credits
- *ACTP (International)* - 2 credits
- Elective - 3 credits

Total - 24 credits

The instructor's permission is required to enroll in *International Business Transactions*, which is offered only in the spring semester.

- **Estate Planning**

The core of our offerings in the estate planning area consists of the following courses: *Estate & Gift Taxation* (2 or 3 credits), *Estate Planning* (2 credits), *Foreign Aspects of Estate Planning* (1 credit), *Generation-Skipping Transfer Tax* (1 credit), *Income Taxation of Trusts & Estates I* (2 credits), and *Income Taxation of Trusts & Estates II* (2 credits). It is our experience that students who have taken estate and gift taxation at the J.D. level need not repeat the class at NYU School of Law. Students should consider taking *Tax Exempt Organizations* (2 credits) and *Tax Aspects of Charitable Giving* (2 credits). To practice effectively in this area, it is important to have a good general background in taxation. Therefore, we recommend that students select from among the following courses (if they haven't taken them already): *Property Transactions I & II*, *Corporate Taxation I & II*, *Partnership Taxation*, and *Timing Issues*.

A typical program, if students have previously taken estate and gift tax in law school, might be as follows:

- *Timing Issues* - 2 credits
- *Property Transactions I & II* - 4 credits
- *Survey of Tax Procedure* - 1 credit
- *Income Tax of Trusts & Estates* - 2 credits
- *Estate Planning* - 2 credits
- *Generation-Skipping Transfer Tax* - 1 credit
- *Partnership Taxation I* - 2 credits
- *Tax Aspects of Charitable Giving* - 2 credits
- *Survey of International Taxation* - 3 credits
- *Tax Policy* - 2 credits
- *Foreign Aspects of Estate Planning* - 1 credit
- Elective - 2 credits

Total - 24 credits

- **Tax Policy**

If students are interested in a career in government or in teaching, they should strive to obtain a broad exposure to both tax policy and substantive tax issues. We offer a broad variety of tax policy courses, including: *Colloquium on Tax Policy and Public Finance* (4 credits), *Comparative Tax Policy* (2 credits), *International Tax Policy* (2 credits), *Tax Policy* (2 credits), *Public Economics for Lawyers* (2 credits), *Tax & Social Policy Seminar* (2 credits), *Foreign Tax Credit* (2 credits), and *Tax Policy: European Union* (1 credit). In addition, we recommend taking non-policy courses to round out students tax background.

B. International Tax Program (For Foreign Students) leading to an LL.M. in International Tax

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The LL.M. program in International Taxation is limited to students who are graduates of foreign law schools. There will be considerable interaction, however, between students in this program and those in the Graduate Tax Program who are concentrating in international taxation. For more information, please visit the [Graduate Tax Program](#) website.

1. General Course Requirements

Of the 24 credits needed to graduate, students must take 16 credits in the required courses listed below. Of the remaining 8 credits, 4 must be in tax classes other than Income Taxation. The remaining 4 credits may be satisfied by either tax or non-tax courses. Additionally, all International Tax Program students are required to take *Introduction to U.S. Law*, a non-tax course that is designed to introduce foreign lawyers to U.S. legal concepts. *Introduction to U.S. Law* is a non-credit class that is offered the week before the regular fall term begins.

Fall Semester Required Courses:

International Tax I & II (part one of a year-long course) - 4 credits
Corporate Tax I & II (students must register for Prof. Kofler's section) - 4 credits

Spring Semester Required Courses:

International Business Transactions - 3 credits
Tax Treaties - 3 credits

Students must also take **one** of the following two Tax Policy courses:

Tax Policy: Comparative (fall) - 2 credits, not offered 2006-2007

International Tax Policy (spring) -2 credits, not offered 2007-08

Foreign Tax Credit (spring) - 2 credits

Tax Policy: European Union (spring) - 2 credits

Suggested Fall Electives:

Corporate Finance - 3 credits

Corporations for International Students - 2 credits

International Economic Transactions: International Trade - 3 credits

International Law - 3 credits

Timing Issues & the Income Tax - 2 credits

Suggested Spring Electives:

Advanced Corporate Tax Problems - 2 credits

Advanced Corporate Tax Problems (International) - 2 credits

Colloquium on Tax Policy and Public Finance - 4 credits

European Community Taxation (not offered 2006-07) - 2 credits

Foreign Tax Credit - 2 credits

International Tax III (part two of a year-long course) - 2 credits

(*International Tax I & II* (fall, 4 credits) and *International Tax III* (spring, 2 credits) are meant to be a year-long course for full-time students. Students are advised to take both semesters of the course to gain a complete understanding of U.S. international taxation.)

Partnership Taxation - 3 credits

Taxation of Financial Instruments - 2 credits

Taxation of Mergers & Acquisitions - 2 credits

International Tax III need only be taken in the spring if students expect to remain in the U.S. following receipt of the LL.M. degree and expect to practice U.S. tax law.

Courses in the international law area may also be elected, up to a maximum of 4 credits.

2. No Writing Requirement

Although there is no independent writing requirement for the Taxation Program, students are encouraged to register for up to 2 credits in a directed research project supervised by the Director of the International Tax Program. Interested students should contact Professor Rosenbloom or Professor Kofler.

C. Joint J.D.-LL.M. Program in Taxation leading to an LL.M. in Taxation

Graduate Tax Law Program

Telephone: 212.998.6150

Fax: 212.995.4075

law.taxprograms@nyu.edu

The Joint Degree Program, a course of study for students interested in graduate work in taxation, enables NYU law students to earn the LL.M. (in Taxation) degree, in addition to the J.D. degree, after only seven semesters of full-time study (instead of eight). NYU law students who are in good standing and have taken Income Taxation are eligible to participate in this program.

Upon receipt of the J.D., an NYU Joint Degree candidate will be admitted officially to the LL.M. program and will be given credit for advanced tax courses successfully completed while pursuing the J.D. This is not technically a "joint degree" program in that a student does not formally become a candidate for the LL.M. degree until after she has received her J.D. degree. In compliance with ABA standards, the student's admission to the LL.M. program is contingent upon receiving the J.D. degree. No exceptions will be made to this requirement. Visiting third year J.D. students only will receive credit for advanced tax classes taken at NYU. Such non-matriculants should visit the Graduate Tax Program office on the 4th floor of Furman Hall for more information. The term "advanced tax courses" includes all L11 tax courses except *Income Taxation* (L11.2001). This advanced credit enables the student to earn the LL.M. degree after a minimum of only one additional semester of full-time study.

Please note, at this time, online courses in advanced tax are not open to J.D. students. When completing the LL.M. degree, it is the responsibility of the students taking online courses to determine whether and to what extent their decision to take such courses will impact their ability to practice in their jurisdiction of choice. Additionally, foreign students should consult with OISS to determine the effect of online classes on their visa status.

1. Part-time or Full-time

After completing the J.D., a student in the Joint Degree Program may pursue the LL.M. either on a full-time or part-time basis. On a part-time schedule, Joint Degree Program participants can complete the LL.M. in as few as two semesters. A student may take as long as five years to complete the LL.M. requirements on a part-time basis. The five year period begins to run at the time the candidate took her first advanced tax course as a J.D. student.

2. Requirements

All of the requirements of both the J.D. (82 credits) and the LL.M. (24 credits) must be satisfied by joint degree students. Additionally, joint degree students must take 20 of the required 24 LL.M. credits in advanced tax courses. Only advanced tax courses taken as a J.D. may double-count toward the LL.M. Non-tax classes taken while a J.D. student do not count towards the LL.M. The other four credits may be taken in any upper-level course offered in the law school.

All candidates must complete a course in tax procedure and a course in tax policy. Even if a candidate plans to finish the degree on a part-time basis, she must satisfy both the tax policy and procedure requirements. This is in contrast to other part-time LL.M. students who need not satisfy the policy requirement. Beyond these two course requirements and

attending a tax research workshop that is offered each fall during the day, joint degree candidates are free to design their schedules to meet their individual needs.

Regardless of how many advanced tax courses a student takes while pursuing her J.D. degree, after being awarded the J.D. degree, she must take one additional semester of full-time study (or its equivalent, i.e., 12 credits) to earn the LL.M. (in Taxation). For example, if a student took 15 credits in advanced tax courses while a J.D. student, then she must still take 12 credits after receiving the J.D. However, only 5 of the remaining 12 would have to be in advanced tax classes.

3. Examples

If a participating NYU Law student took 12 credits of advanced tax courses while pursuing her J.D. degree, she would need only 12 additional credits to complete the requirements of the LL.M. degree, for a total of 24 credits. At least eight of the 12 post-J.D. credits must be in advanced tax classes.

However, if a participating NYU Law student took only 8 credits of advanced tax courses while pursuing her J.D. degree, she would need to complete 16 additional credits to complete the requirements of the LL.M. degree, for a total of 24 LL.M. credits. In this case, 12 of the 16 post-J.D. credits would have to be in advanced tax classes.

There is no independent writing requirement for students in the joint degree program. With permission, students may receive up to two credits for a directed research project supervised by one of the tax faculty. No exceptions can be made to the maximum of 2 credits for directed research.

4. Suggested Schedule

First-year students should take *Income Taxation* (L11.2001) during the fall semester of their second year. This will enable them to take a second tax course (probably *Corporate Taxation I & II*) during the spring semester.

Second-year students should plan their last three semesters of study now because some advanced tax courses are offered only one semester each year, and other advanced tax courses are offered during the day only one semester each year. Courses students may want to consider taking during their third year include:

- *Taxation of Property Transactions I & II* (4 credits). We highly recommend that if students are going to take this course, they take it during the fall semester. Mastery of the material in this course is necessary to appreciate fully many areas of the tax law.
- *Corporate Taxation I & II* (4 credits). This course is offered both semesters during the day.
- *Timing Issues and the Income Tax* (2 credits). There is no compelling reason to take this course during the third year. If, however, a student does decide to take this course during their third year, we highly recommend that they take a day-time session.

- *Tax Policy* (2 credits). As mentioned above, all Joint Degree candidates must take one of our tax policy offerings. This required course is offered every semester, but only during the day. Because none of the tax policy classes is offered in the evening, if students are planning to complete the requirements for the degree part-time, they should take this course during their third year.
- *Tax Procedure* (1 or 2 credits). The one credit course is only offered in the fall, during the day. The two credit course is offered in evenings in the fall.
- *Partnership Taxation* (3 credits). This course is usually offered every semester.
- *Estate and Gift Taxation* (2 or 3 credits). This course is offered in the fall.

In addition to the above suggestions, there are numerous other courses that students may want to take, depending on their interests. Therefore, we recommend that they make an appointment with the Director of the Graduate Tax Program, who will work with them to devise a schedule that will meet their particular needs. Additionally, students should also feel free to discuss their schedule with any member of the Tax Faculty. If students ultimately decide to participate, Professor Deborah Schenk will serve as their faculty advisor. For information on admissions, financial aid, scholarships and fellowships, please visit the Graduate Tax Program Office on the 4th floor of Furman Hall.

D. Advanced Professional Certificate (APC) in Taxation Program leading to an APC

Graduate Tax Law Program
 Telephone: 212.998.6150
 Fax: 212.995.4075
law.taxprograms@nyu.edu

NYU School of Law's Advanced Professional Certificate (APC) in Taxation program is intended to meet the special post-graduate educational needs of attorneys by providing directed access to advanced LL.M. in Taxation courses. The APC consists of a combination of related courses totaling at least 12 credits.

The Advanced Professional Certificate programs have three areas of concentration:

1. Corporate Taxation

Corporate Taxation APC will require the following core courses:

- *Advanced Corporate Tax Problems* (2 credits)
- *Corporate Tax I* (2 credits)
- *Corporate Tax II* (2 credits)
- *Taxation of Mergers & Acquisitions* (2 credits)

Students will then elect from the following offerings:

- *International Tax I* (2 credits)
- *International Tax II* (2 credits)

- *International Tax III* (2 credits)
- *Partnership Taxation I* (2 credits)
- *Partnership Taxation II* (2 credits)
- *Survey of International Taxation* (3 credits)
- *Taxation of Financial Instruments* (2 credits)
- *Taxation of Affiliated Corporations* (2 credits)
- *Taxation of Private Equity Transactions* (2 credits)
- *Taxation of Property Transactions I* (2 credits)
- *Taxation of Property Transactions II* (2 credits)

2. Estate Planning

Estate Planning APC will require the following core courses:

- *Estate and Gift Taxation* (2 or 3 credits)
- *Estate Planning* (2 credits)
- *Income Taxation of Trusts and Estates I* (2 credits)

Students will then elect from the following offerings:

- *Corporate Tax I* (2 credits)
- *Corporate Tax II* (2 credits)
- *Foreign Aspects of Estate Planning* (1 credit)
- *Generation-Skipping Transfer Tax* (1 credit)
- *Income Taxation of Trusts and Estates II* (2 credits)
- *International Tax III* (2 credits)
- *Survey of International Taxation I* (3 credits)
- *Tax Aspects of Charitable Giving* (2 credits)
- *Tax Exempt Organizations* (2 credits)
- *Taxation of Property Transactions I* (2 credits)
- *Taxation of Property Transactions II* (2 credits)
- *Timing Issues and the Income Tax* (2 credits)
- *Advanced Estate and Gift Taxation* (2 credits)

3. International Taxation

International Taxation APC will require the following core courses:

- *International Tax I* (2 credits)
- *International Tax II* (2 credits)
- *International Tax III* (2 credits)

Students will then elect from the following offerings:

- *Advanced Corporate Tax Problems* (2 credits)
- *Corporate Tax I* (2 credits)
- *Corporate Tax II* (2 credits)
- *Partnership Tax I* (2 credits)

- *Partnership Tax II* (2 credits)
- *Taxation of Mergers and Acquisitions* (2 credits)
- *Taxation of Property Transactions* (2 credits)
- *Taxation of Property Transactions II* (2 credits)

Students may complete the program in one calendar year of part-time work, taking no more than six credit hours per semester. All APC requirements must be completed within four years. Since the APC consists of advanced courses, students must satisfy prerequisites. Students pursuing the APC in tax may transfer to the part-time LL.M. in Taxation Program.

Trade Regulation (2007-2008)

Professor Harry First, Director
Vanderbilt Hall 327
Telephone: 212.998.6211
hf3@nyu.edu

Nicole Arzt, Assistant
Vanderbilt Hall 336
Telephone: 212.998.6013
nicole.arzt@nyu.edu

The Trade Regulation Program has three areas of concentration: Antitrust and Competition Policy; Intellectual Property; and International Trade. Students are required to concentrate in one area and take at least one course in one of the other areas.

1. Course Requirements for All Concentrations

At least 16 of the required 24 credits must be taken in Trade Regulation (L12) or related courses. Students are required to take the basic courses in their concentration, unless they have taken them in a J.D. program. Students may then choose related courses as electives. Please note that non-tax students may not register for more than 8 credits in Taxation courses.

2. Concentration in Antitrust and Competition Policy

Basic Courses:

- *Antitrust Law* (L12.3020) or *Antitrust and Regulatory Alternatives I* (L12.3022)
- *International and Comparative Competition Policy* (L12.3543)
(Please note that this seminar is required for students concentrating in Antitrust and Competition Policy. This seminar has limited space. Students must notify Professor First and Ms. Arzt of their intention to follow this concentration. We will automatically register students for this course at the time the lottery is run. Please do not register for this course via Albert. Failure to inform Professor First

and Ms. Arzt will result in not meeting the requirements for the Antitrust and Competition Policy concentration.)

- A basic course in intellectual property:
 - *Copyright Law* (L12.3001)
 - *Patent Law I* (L12.3010)
 - *Trademarks* (L12.3002)

Suggested Related Electives:

- *Antitrust Issues in the Distribution of Goods and Services* (L12.3015)
- *Antitrust and Regulatory Alternatives II* (L12.3023)
- *Antitrust Law and Intellectual Property Rights* (L12.3519)
- *Competition Law and Policy in Emerging Markets* (L12.3021)
- *Intellectual Property and Competition Law* (L12.3517)
- *Regulation, Deregulation, and Reregulation* (L12.3018)
- *The Modernization of Antitrust* (L12.3518)
- *U.S. Antitrust and Intellectual Property* (L12.2019)
- Any course listed under the Intellectual Property concentration

3. Concentration in Intellectual Property

Basic Courses:

- *Antitrust Law* (L12.3020) or *Antitrust and Regulatory Alternatives I* (L12.3022)
- *Copyright Law* (L12.3001)
- *Patent Law I* (L12.3010)
- *Trademarks* (L12.3002)

Suggested Related Electives:

- *Advanced Trademarks* (L12.3507)
- *Antitrust Law and Intellectual Property Rights* (L12.3519)
- *Art Law* (L01.3004)
- *Colloquium on Innovation Policy* (L12.3534)
- *Entertainment Law* (L12.3535)
- *Intellectual Property and Competition Policy* (L12.3517)
- *First Amendment Rights of Expression and Association* (L01.3008)
- *International Intellectual Property Law* (L12.3003)
- *U.S. Antitrust and Intellectual Property* (L12.2019)
- *Innovations* (L12.3025)

4. Concentration in International Trade

Basic Courses:

- *International Economic Transactions: International Trade and Investment* (L05.3017)
- *Antitrust Law I* (L12.3020) or *Antitrust and Regulatory Alternatives I* (L12.3022)
- A basic course in intellectual property:
 - o *Copyright Law* (L12.3001)
 - o *Patent Law I* (L12.3010)
 - o *Trademarks* (L12.3002)

Suggested Related Electives:

- *European Union: Economic Law* (L05.3013)
- *International and Comparative Competition Policy* (L12.3543)
- Any course listed under the Intellectual Property concentration

5. Other Related Courses for All Concentrations

- *The Administrative and Regulatory State for Transfer Students and LL.M.s* (L01.3021)
- *Business Crime* (L04.3051)
- *Mergers and Acquisitions* (L03.3043)
- *Survey of Securities Regulation* (L03.3040)
- Hauser Global Law Faculty courses with permission of the Director of the Trade Regulation Program

Students in each concentration can take any combination of suggested related electives to fulfill the 16-credit requirement.

6. Writing Requirement

Students must prepare a scholarly research paper, usually fulfilled through a seminar or other course. Alternatively, the requirement may be fulfilled by a 2-credit Directed Research project supervised by a faculty member. If the supervisor is a member of the adjunct faculty, the project must be approved by the Director. Please be sure to complete the [LL.M. Writing Requirement Confirmation](#) form.

7. Important Note for General Studies, International Legal Studies, Trade Regulation, and International Tax and Taxation Students

International LL.M. students in these programs can only register for *U.S. Corporate Law and Theory* (L03.4602) for 4 credits in the fall semester. Students are prohibited from registering for *Corporations* (L03.2010) for either 4 or 5 credits in the fall semester.

Advanced Professional Certificate in Law & Business (2007-2008)

NYU Pollack Center for Law and Business

A Joint Venture of the Stern School of Business and the NYU School of Law

www.stern.nyu.edu/clb

The Advanced Professional Certificate in Law & Business (APCLB) is a unique program of the NYU Pollack Center for Law & Business, a joint venture of NYU's Leonard N. Stern School of Business and the NYU School of Law designed specifically for law students interested in a career in corporate law. This program permits J.D. students who have completed their first year of legal education at NYU School of Law and all students admitted to the LL.M. program at the NYU School of Law to receive graduate business school training in conjunction with their legal education and to earn an Advanced Professional Certificate in Law and Business from the Stern School.

The APCLB has been created specifically for business lawyers. It is designed to provide law students with analytical tools necessary to understand the finance and economics that underlie the transactions and business structures that business lawyers design, negotiate, and implement. The APCLB supplies an accessible academic dimension to corporate law studies. The graduate business school curriculum covers basic techniques and practices of business without requiring students to dedicate the extended time necessary to earn an MBA degree. The Leonard N. Stern School of Business is a leading U.S. graduate business school. Its Finance Department, which is especially involved in the APCLB program, is consistently recognized as one of the leading centers for teaching and research in finance, banking, investments, and related fields.

1. ACADEMIC PROGRAM

The APCLB requires the successful completion of 15 credit hours of graduate business study, 9 of which are taken in a summer session in the Stern School. The summer term is dedicated to foundational courses which will prepare law students for business law courses taken in the fall (such as Corporations or Securities Regulation) as well as more advanced topics. During the remaining part of their academic program at the Law School, APCLB students will take six (6) additional credit hours of courses at the Stern School, cross-listed courses with the Stern School or, with permission, Law School courses that focus on business finance. Thus, in total, APCLB students will take 15 hours of academic work supporting the award by the University of the Advanced Professional Certificate. The elective courses count towards both the law degree and the Advanced Professional Certificate.

2. OVERVIEW OF COURSES

A short description of the summer classes that will be offered in 2007 is as follows:

- *Financial Accounting and Reporting* introduces students to accounting reports, an important means of communication with investors. The course focuses on the

development, analysis, and use of these reports and provides an understanding of what these reports contain, what assumptions and concepts accountants use to prepare them, and why they use those assumptions and concepts. The course uses simple examples to provide students with a clear understanding of accounting concepts. It stresses the ability to apply these concepts to real world cases, which by their very nature are complex and ambiguous. In addition to text-oriented materials, the classes also include cases so that students can discuss applications of basic concepts, actual financial reports, and articles from newspapers. In addition to traditional introductory topics, other topics may include mergers and acquisitions, purchase and pooling, free cash flow, and financial statement analysis.

- *Statistics and Data Analysis* provides a survey of quantitative techniques applicable to decision making, with special regard to their roles in legal issues. Topics will include introduction to probability, statistical distributions (including binomial, Poisson, normal), statistical inference (estimation, prediction, and hypothesis tests), multivariate linear regression, correlation analysis, and statistical sampling. Examples will be drawn from problems from legal proceedings.

- *Foundations of Corporate Finance* introduces students to the structure of markets and the valuation of financial assets, including stocks, bonds, futures, forwards, options, and swaps. Principles of modern portfolio theory, with domestic and international applications, are developed. Options and futures contracts are valued within the framework of arbitrage-based models.

The summer classes are given at the Stern School during an eight-week session. Each course requires approximately 37 academic hours of instruction. During the fall and spring semesters, APCLB students take six credit hours of electives from a broad range of courses normally offered in the Stern curriculum or cross-listed courses in the Stern and Law Curriculum.

3. ACADEMIC CALENDAR

The 2007 summer session commences June 4, 2007 and ends July 26, 2007.

4. ADMISSION

The Certificate Program is open to all full-time students admitted to the J.D. program who have completed their first year of study, and all students admitted to the LL.M. program.

Interested students should contact Danise Malqui at dmalqui@stern.nyu.edu or by calling 212.998.0565. Students who intend to enroll in the Certificate Program will pay an additional \$250 tuition deposit, which will count toward the cost of tuition.

5. HOUSING

Housing for the summer session will be available on a first-come, first-served basis in the NYU School of Law residence halls at the standard rates. Currently-enrolled students must submit an application for summer residence. Students may apply [online](#).

6. TUITION

Additional tuition to that charged during the regular nine-month academic year for the LL.M. program will be paid only for the nine (9) credits taken during the summer semester. Tuition and registration fees for these summer credits will be charged at the regular rate for graduate business school credits (as of April 2007, nine credits plus fees total \$13,002). Students interested in applying for summer financial aid should contact the Stern School of Business Financial Aid Office at fin-aid@stern.nyu.edu or by calling 212.998.0790. Students are advised to apply for financial aid [online](#). To read more about the types of financial aid available to both domestic and international students, please visit the [Types of Financial Aid](#) page in the Stern Financial Aid website. Students may also be eligible to receive a grant for the APCLB through a generous grant by Mr. John Vogelstein. Notification about the Vogelstein Scholarship will be sent in May 2007.