



New York University School of Law
Summer Session 2015 Registration Instructions (version date: 4/27/2015)

Each summer NYU School of Law offers a range of on-campus and online courses in taxation, primarily for the benefit of continuing students in our part-time programs.

- Summer session is open to:
- NYU School of Law LLM, MSL, and Certificate students
 - NYU School of Law alumni
 - Attorneys who are not enrolled in a degree program

Restrictions on online study:

JD students may not register for an online section of a course for academic credit. Most law schools do not accept online courses work for academic credit towards a JD degree, though these courses often are transferrable for LLM students. JD students may only apply to take our on-campus courses, assuming they have taken the pre-requisites.

Additionally, students from the following states may not register for online courses: **Alabama, Alaska, Arkansas, Minnesota, Oregon, and Wisconsin.**

Students from the following states may enroll, but may not take examinations in these states: **Delaware, Kentucky, Rhode Island, and West Virginia.** Students from **Maryland** should contact us at (212) 998-6394 prior to enrolling for additional information.

We offer both on campus and online courses. Summer on-campus courses meet in a condensed schedule and their exams are held a few weeks after the end of the course meetings. We also record these on-campus courses and the online sections of these courses are on the same exam schedule as the on-campus sections. Our online-only courses are encore offerings of previously recorded courses, and students view lectures during June and July, with an exam early in August.

Many of these courses are in advanced topics, and aren't good choices if you have not previously studied tax with us or are not working in tax. We do offer some courses which, while still very challenging, are good starting points and do not have pre-requisites other than a basic course in income taxation. For example, Corporate Tax I, Taxation of Property Transactions, Estate and Gift Taxation, Tax Policy, and any of the Multistate Taxation courses are fitting courses to start with. Most courses do require a student to have completed a basic law school course in U.S. Federal Income Taxation.

Students who have been admitted to a degree program in the Fall 2015 semester may begin their studies in Summer 2015, though we recommend you first speak with John Stephens at (212) 998-6394.

Auditing: Most students take our courses for academic credit. However, it is also possible to audit a course. Auditing requires attending the class sessions and participating in-class, or alternatively, watching a course online. However, auditors do not sit for the exam and don't receive a grade or any academic credit. Auditing incurs the same cost as taking a class for credit. Auditors receive a transcript with a grade of "R." Online courses may have a lower standard of participation and attendance for auditors, but failing to attend or participate while auditing an on-campus course may result in a failing grade.

Transfer Credit: Students from other law schools should contact their home school to determine its transfer credit policy, including whether courses must be taken for a letter grade and, if applicable, whether an online course will be accepted for credit. A non-matriculated student has the option to take summer classes for a letter grade, and if the student receives a C or better, he or she may apply to have the credits earned count towards an NYU School of Law degree or certificate, should the student be admitted into a degree or certificate program at a later date. (The first graduate tax course taken at NYU begins an admitted student's five year period of study for an LLM degree.)

Credit limit: Students may register for up to six credits, though realistically, most working students shouldn't register for more than 2-3 credits during the summer session. Our summer session is roughly 9 weeks long, which is slightly more than

half the length of our fall or spring semesters. It may be possible to take more credits if you have a light workload (or no work) over the summer or take combined courses, which meet on a condensed schedule.

Enrollment status for educational loans: Students taking six credits are eligible to apply for federal educational loans, assuming other conditions are met. Students taking 5 credits may also call John Stephens at (212) 998-6394 to discuss eligibility for half-time enrollment status, which makes one eligible to apply for loans, though other conditions may also factor in. For the abbreviated summer semester only, we will also consider students who are taking four credits. For other information on student loans, both federal and private, please visit our student financial services website: <http://www.law.nyu.edu/financialaid/loansandlenders/index.htm>

Exams: All summer students are required to take their exams as scheduled; in the rare situation when an exam must be rescheduled due to extreme extenuating circumstances, such as unforeseen hospitalization, there will be a make-up date. We schedule most summer exams in the first week of August. The combined on-campus/online courses feature earlier exam dates. Exams are administered during the daytime and are not given in the evening, with the exception of the state taxation classes taught by Professor Pomp, which will feature take-home exams. Exam start times are in eastern time, and all students are expected to begin at that time, absent an arrangement to the contrary. There is a very high threshold for requesting an exam postponement. Exams are never administered prior to the listed exam date. All students taking summer classes generally have jobs, so work conflicts are not a unique situation and we cannot fairly reschedule exams on that basis. Therefore, summer students should clear their exam schedules with their employers before finalizing course schedules. There are several options for examining:

- 1). Take an exam on-campus at our Greenwich Village campus at the scheduled date/time using a laptop which meets our specs and is running our Exam4 examination software. You can use a Macintosh (Mac) or a PC laptop. This is referred to as an “in-class” exam.
- 2). Examine “in absentia” at another law school at the scheduled date/time on a laptop which meets our specs and using Exam4 software. Again, Mac or PC is fine. You must approach the host university to arrange this and then coordinate with NYU’s exam administrators. Small variations in exam start time are allowed in the case of a student in another time zone (i.e., west coast.) Students in other countries often find that our exam schedule differs from other countries’ universities, and it may be difficult to arrange.
- 3). Take home exams: The three classes taught by Professor Pomp on state and local tax issues are the only classes which use this exam format. Take home exams require the exam to be taken on a computer. It can be a desktop or a laptop, and no special software is required, other than word processing software. Students download the questions, write an answer, and then upload it to our online take home exam system. Using either a Mac or PC is fine.
- 4). Students may examine remotely via video proctoring. A remote proctoring service will monitor you via your computers webcam. If your computer does not already have a web camera, you will need to purchase one to use this method. (Most are relatively inexpensive.) Students can use either Mac or PC computers.

Again, all in-class exams must be taken on a laptop. For all in-class exams, part-time students in the Taxation LLM program, alumni, and non-matriculants are expected to examine on-campus, while students in the Executive LLM program are eligible to examine using the remote proctor device. For more information on Exam4 (used for on-campus exams) please visit <http://www.law.nyu.edu/technology/students/exams/exam4/>. For information on how to configure your laptop, please visit <http://www.law.nyu.edu/technology/students/requirements> You may also contact the Office of Academic Services, 245 Sullivan Street, Furman Hall, Room 474, (212) 998-6020 or law.exams@nyu.edu with exam policy questions and Information Technology Services (ITS) at law.helpdesk@nyu.edu with technology questions.

Registration: Registration and refund deadlines will differ for many of the classes. Once registered for a class, summer session students may only drop or withdraw from a class by submitting a drop form, or by emailing us at: law.taxprograms@nyu.edu. Please do not wait until the deadline to request a drop. **Students have until the last meeting of the class to withdraw without receiving a WD on their transcript, though refunds are calculated on a separate schedule.**

Tuition:

Tuition is \$2,306 per credit and is assessed at the time of registration. Registration and services fees for the first credit are \$363. There is also a non-refundable \$31 fee for each credit after the first credit. Tuition and fees must be paid in full before the first class meeting. Registration and services fees are non-refundable once class begins.

<https://www.nyu.edu/bursar/tuition.fees/summer14/summer.tuitionwsum.html>

Refunds of tuition:

Please note that registering for a class incurs tuition and fee liability. When we use the term “refund” we are referring to a reduction in that liability, not just the situation where we return some portion of the money we have already received from you. Thus, if you register for a class and have not yet paid for the class, you are still liable for the cost of the course. Please do not register for a course without familiarizing yourself with the rules and deadlines regarding refunds, i.e., reducing tuition and fee liability.

Refunds of tuition for dropped classes will be granted according to the following schedules.

Combined Courses:

For combined courses only, which have both an online and on-campus section:

- Partnership Taxation (Prof. Lawsky)
 - Meets: Monday, June 15 – Thursday, June 18 from 6 pm-9:15 pm; Friday June 19 from 11 am to 2:15 pm; Monday, June 22 - Thursday, June 25 from 6 pm-9:15 pm; and Monday, June 29 - Wednesday, July 1 from 6 pm-9:15 pm.
 - Exam will be held on July 15, beginning at 9:30 am
- Survey of Tax Procedure (Prof. Blank)
 - Meets Monday, July 6-Thursday, July 9 from 9 am-12:15 pm
 - Exam will be held on Thursday, July 23 beginning at 9:30 am

Withdraw prior to the first class meeting or the first posting of video	100% Tuition and registration fees
Withdraw before the 2nd meeting/video posting* of the class	100% Tuition, no refund of registration fees
Withdraw after the 2nd but before the 3rd meeting/video posting* of class	55% Tuition, no refund of registration fees
Withdraw after the 3rd meeting/video posting* of class	NO REFUND

*Refunds for the online sections of these classes are given relative to how many videos have been posted, and not relative to whether students have watched that video or not. Note that no refunds will be given for the online sections of these three courses once the fourth class has met and has been posted, even if a student has not watched any class sessions.

Online-only courses:

For the following online-only summer 2015 courses (not including the courses listed above):

- Corporate Tax I (Prof. Blank)
- Corporate Tax II (Prof. Blank)
- Estate & Gift Tax’n (Prof. Gans)
- International Tax I (Prof. Zonana)
- International Tax II (Prof. Zonana)
- International Tax III (Prof. Zonana)
- Multistate Tax: Income Tax’n (Prof. Pomp)
- Multistate Tax: Sales and Gross Receipts Tax’n (Prof. Pomp)
- State Tax’n of Native Americans (Prof. Pomp)
- Tax Aspects of Charitable Giving (Prof. Manny)
- Tax Deals (Prof. Lawsky)
- Tax Exempt Organizations (Prof. Manny)
- Tax Policy (Prof. Lawsky)
- Tax’n of Mergers and Acquisitions (Prof. Heitner lecturing, Prof. Schmolka, who taught the course with Prof. Heitner for many years, will supervise this online section and write and grade the exam)
- Tax’n of Prop Transactions (Prof. Engler)
- Tax’n of Subchapter S Corporations (Prof. Lawsky)
- Timing Issues and the Income Tax (Prof. Engler)

Withdraw before June 10, 2015 <u>and</u> having viewed fewer than three class sessions	100% Tuition and registration fees
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Withdraw before June 17, 2015 and having viewed fewer than four class sessions	100% Tuition, no refund of registration fees
Withdraw between June 17 and July 1, 2015 and having viewed fewer than 7 class sessions	55% Tuition, no refund of registration fees
Withdraw after July 1, 2015 or after watching 7 or more class sessions	NO REFUND

Survey of Income Taxation:

Refunds will be granted on the basis of how many videos have been watched.

Withdraw before having viewed any class sessions	100% tuition and registration fees
Withdraw after having viewed between one and three class sessions	100% Tuition, no refund of registration fees
Withdraw after having viewed between four and six class sessions	55% Tuition, no refund of registration fees
Withdraw after July 1, 2015 or after watching seven or more class sessions	NO REFUND

Registration and drop forms may be submitted by email or in person. Regardless, forms must be received during business hours or they will be deemed to be received on the following business day. Please note: Courses with insufficient enrollment will be cancelled with a full refund of tuition and fees.

**New York University School of Law
Summer Session 2015 Registration Form**

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To request a class for this summer, please fill out this form. NYU reserves the right to refuse enrollment for students who are not enrolled in a degree program here. Degree candidates at NYU School of Law will be enrolled in the courses they request, up to a total of six credits. **Tuition liability is incurred when you submit this form. Tuition is due even if you attend/view no classes, once the refund period has passed.** You should carefully note the refund schedule for any class you are considering adding.

The Student Health Center automatically enrolls all degree-candidates taking summer courses in the NYU student health insurance plan. Non-degree students are not automatically enrolled in health insurance and need not waive coverage. To request a waiver of this plan, complete the form at: https://nyu.consolidatedhealthplan.com/student_health/new_york_university.html no later than **June 5th, 2015**. If you wish to register after June 5, you should contact the student health center to see if it is still possible to waive coverage. You can check your student account via home.nyu.edu within the ALBERT subsystem.

Name (Print)	University ID (SSN for non-NYU students. We can call you to request this information if you have reservations about entering it here.)	Date of Birth
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Home Address We cannot enroll students for online study from within: Alabama, Alaska, Arkansas, Minnesota, Oregon, and Wisconsin.	Students may not examine from within: Delaware, Kentucky, Rhode Island, and West Virginia.
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Work Address (if your home address is foreign, you must also provide a U.S. address)

Phone (Home)	Phone (Work)	Email
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Type of Student:	<input type="checkbox"/> NYU Law Continuing LLM Student <input type="checkbox"/> NYU Law Fall 2015 Admit [†] <input type="checkbox"/> Current JD student	<input type="checkbox"/> NYU Law Alum <input type="checkbox"/> Other:
I will take my course(s):	<input type="checkbox"/> Audit (no exam, no grade)	<input type="checkbox"/> For a letter grade
I have previously completed a law school course on U.S. Federal Income Taxation (not all courses require this)	<input type="checkbox"/> Yes	<input type="checkbox"/> No. (If no, please provide attach a short statement of how an exception is warranted. NYU reserves the right to deny enrollment to students without the prerequisite course.)

[†] Recently admitted full-time LLM students: Please contact the admissions department if you are taking summer classes. They will matriculate you in our systems early. This will protect against two types of system errors--either being reclassified as a part-time student (not able to register for more than 6 fall credits) or accidentally being charged full-time tuition for the summer.

I would like to take the following course(s): (Please check each course you wish to apply to take)

- Corporate Tax I (J. Blank, 2 credits, LAW-LW.11907.001) **ONLINE**
- Corporate Tax II (J. Blank, 2 credits, LAW-LW.10878.001) **ONLINE**
- Estate and Gift Taxation (M. Gans, 2 credits, LAW-LW.11893.001) **ONLINE**
- International Tax I (V. Zonana, 2 credits, LAW-LW.11920.001) **ONLINE**
- International Tax II (V. Zonana, 2 credits, LAW-LW.10082.001) **ONLINE**
- International Tax III (V. Zonana, 2 credits, LAW-LW.11865.001) **ONLINE**

- Multistate Taxation: Income Taxation (R. Pomp, 2 credits, LAW-LW.11055.001) **ONLINE**
- Multistate Taxation: Sales and Gross Receipts Tax'n (R. Pomp, 2 credits, LAW-LW.10943.001) **ONLINE**
- Partnership Taxation (S. Lawsky, 3 credits, LAW-LW.11776.001) **ON-CAMPUS**
- Partnership Taxation (S. Lawsky, 3 credits, LAW-LW.11776.002) **ONLINE**

- State Tax of Native Americans (R. Pomp, 2 credits, LAW-LW.12163.001) **ONLINE**
- Survey of Income Taxation (2 credits tuition charge, no exam; credits not applicable to any program, LAW-LW.11954.001) **ONLINE**
- Survey of Tax Procedure (J. Blank, 1 credit, LAW-LW.10707.001) **ON-CAMPUS**
- Survey of Tax Procedure (J. Blank, 1 credit, LAW-LW.10707.002) **ONLINE**
- Tax Aspects of Charitable Giving (J. Manny, 1 credit, LAW-LW.11589.001) **ONLINE**
- Tax Deals (S. Lawsky, 1 credit, LAW-LW.11274.001) **ONLINE**
- Tax Exempt Organizations (J. Manny, 2 credits, LAW-LW.11754.001) **ONLINE**

- Tax Policy (S. Lawsky, 2 credits, LAW-LW.12027.001) **ONLINE**
- Taxation of Mergers and Acquisitions (L. Schmolka, 2 credits, LAW-LW.11728.001) **ONLINE**

- Taxation of Property Transactions (M. Engler, 3 credits, LAW-LW.11871.001) **ONLINE**
- Taxation of Subchapter S Corporations (S. Lawsky, 2 credits, LAW-LW.11878.001) **ONLINE**

- Timing Issues and the Income Tax (Engler, 2 credits, LAW-LW.10811.001) **ONLINE**

Continuing and newly admitted NYU Law students will be billed for summer classes by the Bursar through their NYU Statement of Account. All others are required to pay at time of registration. (Submit payment using the form on the next page.)

I accept full responsibility for the information submitted on this form and agree to abide by the policies and procedures of New York University and NYU School of Law. I also agree to the rules regarding fees and refunds published within this packet. I agree that I am available to take the exam for this course at the prescribed time.

Signature

Date

**New York University School of Law
Summer Session 2015
Tuition and Fee Payment Information for Non-Degree Students or Alumni**

Who should fill out this form? Anyone who wishes to register for a class and is not a current NYU student. Current NYU students may pay online via their student account.

Current NYU students may pay tuition via the Bursar's Office and may access their bill online. Current NYU students need not fill out this form and may instead visit: <http://www.nyu.edu/bursar/payment.info/> Please do complete this form if you are a non-degree student registering for the NYU School of Law summer session. (Use the tuition and fees schedule below to calculate your charges.) Non-degree students who have not fully paid tuition and fees before the first class meeting will **not** be permitted to attend class.

Tuition: \$2306 per credit. Be sure to note the refund schedule for each course and whether it is live or online.	Enter number of credits x \$2306:
<input type="checkbox"/> List course and number of credits here:	
<input type="checkbox"/>	
<input type="checkbox"/>	
<input type="checkbox"/>	

Total tuition:	\$ _____
Add: Registration Fees	
First Credit Registration Fee: \$363	<u>\$363</u>
Registration Fee For Each Credit After the First Credit: \$31 each	\$ _____
Insurance Charge* (ALL degree candidates are assessed health insurance for the summer, regardless of prior waivers. If you have insurance, you must waive coverage by June 5) \$568 Basic; \$877 Comprehensive (rates are for individual coverage). Non-degree students need not waive insurance. To waive coverage visit: http://www.nyu.edu/life/safety-health-wellness/student-health-center/insurance-patient-accounts/student-health-insurance/waive-coverage.html	\$ _____
Technology Fee:	\$101
Total:	\$ _____

* Students who were enrolled in NYU student health insurance in Spring 2015 are likely covered through 8/20/15.
Note: NYU cannot accept credit cards for tuition payments.

Signature _____

Registration and payment forms should be submitted to:
Office of Records & Registration, NYU School of Law 245 Sullivan Street, Room 400,
New York, NY 10012 Fax: (212) 995-4523 Phone: (212) 998-6040 Email: law.registration@nyu.edu

Course Descriptions:

Corporate Tax I (Online)

J. Blank, 2 credits LAW-LW.11907.001

Course Description: This course is an introduction to a classical corporate tax system, including the dividends-received deduction, reduced rates on dividends, corporate liquidations and a thorough examination of the taxation of corporate distributions, including cash distributions, stock redemptions, stock transfers between related corporations, and stock dividends.

Pre/Co-requisite: A Basic U.S. Federal Income Tax Course

Exam: August 4, beginning at 9:30 am

This **online** course is a previously recorded class from the Fall 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Corporate Tax II (Online)

J. Blank, 2 credits LAW-LW.10878.001

Course Description: This course will cover Parent-Subsidiary liquidations (§§ 332/337); § 351 exchanges; acquisitive reorganizations (Types A, B, C, and Triangular); and divisive reorganizations (Type D, spin-offs, Split-offs, and Split-ups)

Prerequisite: Required: A Basic U.S. Federal Income Tax Course. Recommended: Corporate Tax I or equivalent practice experience.

Exam: August 4, beginning at 9:30 am

This **online** course is a previously recorded class from the Fall 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Estate and Gift Tax (Online)

Prof. Gans, 2 credits LAW-LW.11893.001

Course Description: The transfer-tax system is the focus of this course. It will include an examination of the estate-tax and gift-tax systems and how these two systems interact. The following issues will be included in the discussion: the inclusions in the gross estate; the deductions permitted in arriving at the taxable estate; the determination and timing of taxable gifts; and the exclusions and deductions permitting in arriving at taxable gifts. In each area, a consideration of the underlying policy implications will be considered. The course is designed for students who do not have a working knowledge of the basic estate and gift provisions.

Prerequisite: None

Exam: August 3, beginning at 2 pm

This **online** course is a previously recorded class from the Fall 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees

are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

International Tax I (Online)

V. Zonana, 2 credits LAW-LW.11920.001

Course Description: This is the first of three courses addressing US international taxation rules and policy. The principal focus is on “inbound” US taxation, i.e., the taxation of income from investments or business activities in the United States by nonresident aliens and foreign corporations. Investment income considered includes payments on debt and equity instruments, substitute and derivative payments, royalties and other income. As to business income, we focus on real estate operations, securities trading, income from the performance of services and the sale of goods. We also consider the treatment of income from intellectual property, electronic commerce and similar activities. Throughout, we analyze the impact of the application of income tax treaties, draw attention to special US income tax rules, and consider the role of international tax policy.

Corequisite(s): A Basic U.S. Federal Income Tax Course

Exam: August 3, beginning at 9:30 am

This online course is a previously recorded class from the Fall 2013 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

International Tax II (Online)

V. Zonana, 2 credits LAW-LW.10082.001

Course Description: This is the second of three courses addressing US international taxation rules and policy. In conjunction with International Tax III, the principal focus is on “outbound” US taxation, i.e., the taxation of US taxpayers with overseas investments or operations. The emphasis in this course will be on developing a deep understanding of the policy and intricacies of the foreign tax credit system (including the rules related to eligibility and creditable taxes, the section 904 limitation, the deemed-paid credit, and the potential for planning), the allocation of interest and other expenses, the treatment of overseas losses, some aspects of transfer pricing, and the use of hybrid entities in tax planning by US taxpayers. (This course may be taken at the same time as International Tax I)

Prerequisite(s) or Corequisite(s): A Basic U.S. Federal Income Tax Course; International Tax I

Exam: August 5, beginning at 2 pm

This online course is a previously recorded class from the Spring 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

International Tax III (Online)

V. Zonana, 2 credits LAW-LW.11865.001

Course Description: This is the third of three courses addressing US international taxation rules and policy. The focus is on other important “outbound” international tax topics including the "anti-deferral" provisions of the international tax system applicable to U.S. persons with overseas investments or operations. Emphasis is placed on the Subpart F rules and the PFIC regime. We also consider the rules applicable to various forms of international reorganizations (including liquidations, asset and stock transfers, and cross-border spin-offs). (International Tax I and II are pre-requisites unless waived by the instructor).

Prerequisite: A Basic U.S. Federal Income Tax Course; International Tax I and International Tax II, or permission of the instructor)

Exam: August 3, beginning at 9:30 am

This **online** course is a previously recorded class from the Spring 2015 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Multistate Taxation: Income Taxation (Online)

R. Pomp, 2 credits LAW-LW.11055.001

Course Description: This course studies how the changing world of deregulation, electronic commerce, and globalization has affected state taxation. The course focuses on the economic, administrative, political, and constitutional constraints on state income taxation. The course does not concentrate on the laws of any particular state nor is any prior course in taxation required. The emphasis is on corporate taxation but some attention will be placed on individual taxation. We will study the Uniform Division of Income for Tax Purposes Act (UDITPA), which serves as a model for most states.

Prerequisite: None

Exam: A downloadable “take home” exam, beginning July 31 beginning at 9 am and ending August 7 at 5:00 pm eastern time.

This **online** course is a previously recorded class from the Fall 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Multistate Tax: Sales and Gross Receipts Taxation (Online)

R. Pomp, 2 credits LAW-LW.10943.001

Course Description: This course studies how the changing world of deregulation, electronic commerce, and globalization has affected state taxation. Part of the course focuses on the economic, administrative, political, and constitutional constraints on state sales taxation. The course does not concentrate on the laws of any particular state nor is any prior course in taxation required. This course focuses on the sales tax, gross receipts tax, and the taxation of electronic commerce and mail order sales. We will study recent developments involving Amazon and other Internet vendors.

Prerequisite: None

Exam: A downloadable “take home” exam, beginning July 31 beginning at 9 am and ending August 7 at 5:00

pm eastern time.

This **online** course is a previously recorded class from the Spring 2015 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Partnership Taxation (On campus)

S. Lawsky, 3 credits LAW-LW.11776.001

Course Description:

This course examines the federal income tax consequences arising from the operation of an enterprise that is treated as a partnership for tax purposes. Topics include the allocation of partnership income and deductions among partners as well as the various problems created by contributions, distributions, and acquisitions and dispositions of partnership interests.

Prerequisite: Income Taxation

Exam: July 15, beginning at 9:30 am

This is a combined on-campus/online course. There are two sections for this course. This section (001) is an on-campus section which requires in-person attendance and the other section (002) is online. This course will meet on-campus between Monday, June 15 and Wednesday, July 1, 2015. It will meet in the evenings from 6:00 pm-9:15 pm on the following dates: June 15-18; 22-25; and June 29 to July 1. Additionally, there will be a single Friday morning class on Friday, June 19, from 11 am to 2:15 pm (all other class sessions meet in the evenings).

The deadline to add this course is before the second class meeting occurs on June 16, 2015. Students enrolled in the on-campus section must attend all class meetings and may not substitute viewing online classes, should the professor elect to make them available for review. The last day the class meets, set at July 1, 2015, is the deadline to withdraw from the course without receiving a “WD” on one’s transcript. The refund schedule for this course differs from other courses. For more details, see page 3 of this guide.

Partnership Taxation (Online)

S. Lawsky, 3 credits LAW-LW.11776.002

Course Description:

This course examines the federal income tax consequences arising from the operation of an enterprise that is treated as a partnership for tax purposes. Topics include the allocation of partnership income and deductions among partners as well as the various problems created by contributions, distributions, and acquisitions and dispositions of partnership interests.

Prerequisite: Income Taxation

Exam: July 15, beginning at 9:30 am

This is a combined on-campus/online course. There are two sections for this course. This section (002) is an online section and requires students to watch course videos. The other section (001) is an on-campus section which requires in-person attendance. The deadline to add this course is before the second class meeting occurs on June 16, 2015. This online section will have videos posted shortly after each class has met on-campus. Students who are enrolled in this section (online) must watch 80% of the videos by the attendance deadline of Monday, July 13, 2015. The last day the class meets, July 1, 2015, is the deadline to withdraw from the course without receiving a “WD” on one’s transcript. The refund schedule for this course differs from other courses. For more details, see page 3 of this guide. [As there are two sections of this course, the section in which you are enrolled effects your responsibilities. For example, students who are enrolled in the other section (section 001, which meets on-campus) must attend a minimum of 80% of the class meetings in person and may not substitute viewing online classes,

should the professor elect to make them available for review. (Faculty are also free to set more stringent attendance rules.)]

State Taxation of Native Americans (Online)

R. Pomp, 2 credits, LAW-LW.12163.001

The focus of this course is on the exploding field of state taxation of American Indians and Indian Tribes, as well as on the taxation of those doing business with them. Included is the taxation of Indians residing on and off a reservation, and non-Indians doing business with Indians on and off a reservation. Specific topics addressed will include the taxation of motor fuels, mineral resources, cigarettes, income, property, and retail sales. Special attention will be placed on treaties and unique Indian canons of construction. No prior tax courses are required.

Prerequisite: None.

Exam: A downloadable “take home” exam, beginning July 31 beginning at 9 am and ending August 7 at 5:00 pm eastern time.

This **online** course is a previously recorded class from the Summer 2012 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Survey of Income Taxation (Online)

D. Schenk, two credits (*not applicable towards degree progress*), LAW-LW.11954.001

Course Description: This course is intended for students who will be enrolling in the LLM (tax) program who have not previously taken a course in Basic Income Taxation. We no longer require LLM students to have previously enrolled in a basic U.S. federal income tax course, however we assume students will acquire that knowledge prior to starting our program. (For example, a fall semester tax course may immediately jump into advanced discussions of original issue discount.) Some students choose to self-study, often by reading the Chirelstein book on basic income taxation. This survey course was created in 2009, when we still required all tax students to have previously enrolled in a basic tax course. That formal requirement has since been removed.

This survey course was intended to meet the need for a flexible online course which covered the basic material in less than 4 credits. The course covers the material that you will be expected to know before you enroll in LLM tax courses. Among the topics covered are definition of the tax base (what is income and what is deductible), timing issues, and the taxation of property transactions (including basis, amount realized, character of gains and losses and nonrecognition). Please note that though this course does not count towards the LLM program, though it does incur a tuition charge equivalent to two credits of tuition and fees as would be charged on a per-credit basis. This charge applies regardless of whether an LLM or Advanced Professional Certificate student is part-time or full-time, and is incurred in addition to other tuition charges. JD students may not enroll in this class. NYU JD students should instead take the four credit Income Taxation course, ideally before their third year. The refund schedule for this course differs from the typical online course refund schedule due to the unique nature of this course. Please contact the graduate tax program with questions about registering for this course.

Continuing students have no need of this course. There is no exam for this course and students may add the course at any time. Students buy the recommended texts, watch the videos, and this course differs from our other online courses in that there is no discussion board or faculty interaction—the course and materials are very basic and self-explanatory. Refunds are based on the number of videos watched. This is a two credit course, but the credits for this course do not count towards any degree program at the school.

Prerequisite: None

Exam: None

Survey of Tax Procedure (On campus)

J. Blank, 1 credit LAW-LW.10707.001

Course Description: In this short course, we will study critical rules that power the administration of our tax system. Perhaps to your surprise, you may find that these rules are relevant and interesting not only to the future tax litigators, but also to future transactional tax attorneys, and even to future tax policy thinkers. Specific topics we will discuss include taxpayer privacy, deficiency assessments, statutes of limitations, litigation in U.S. Tax Court and U.S. District Court and tax penalties.

Prerequisite: None

Exam: July 23, beginning at 9:30 am

This is a combined on-campus/online course. There are two sections for this course. This section (001) is an on-campus section which requires in-person attendance and the other section (002) is online. This course will meet on-campus from July 6-9, 2015 in the mornings from 9:00 am-12:15 pm. The deadline to add this course is before the second class meeting occurs on July 7, 2015. Students enrolled in the on-campus section must attend all class meetings and may not substitute viewing online classes, should the professor elect to make them available for review. The last day the class meets, set at July 9, 2015, is the deadline to withdraw from the course without receiving a “WD” on one’s transcript. The refund schedule for this course differs from other courses. For more details, see page 3 of this guide.

Survey of Tax Procedure (Online)

J. Blank, 1 credit LAW-LW.10707.002

Course Description: In this short course, we will study critical rules that power the administration of our tax system. Perhaps to your surprise, you may find that these rules are relevant and interesting not only to the future tax litigators, but also to future transactional tax attorneys, and even to future tax policy thinkers. Specific topics we will discuss include taxpayer privacy, deficiency assessments, statutes of limitations, litigation in U.S. Tax Court and U.S. District Court and tax penalties.

Prerequisite: None

Exam: July 23, beginning at 9:30 am

This is a combined on-campus/online course. There are two sections for this course. This section (002) is an online section and requires students to watch course videos. The other section (001) is an on-campus section which requires in-person attendance. This course will be recorded as it meets on-campus from July 6-9, 2015 in the mornings from 9:00 am-12:15 pm. The deadline to add this course is before the second class meeting occurs on July 7, 2015. This online section will have videos posted shortly after each class has met on-campus. Students who are enrolled in this section (online) must watch 80% of the videos by the attendance deadline of Monday, July 20, 2015. The last day the class meets, July 9, 2015, is the deadline to withdraw from the course without receiving a “WD” on one’s transcript. The refund schedule for this course differs from other courses. For more details, see page 3 of this guide. [As there are two sections of this course, the section in which you are enrolled effects your responsibilities. For example, students who are enrolled in the other section (section 001, which meets on-campus) must attend a minimum of 80% of the class meetings in person and may not substitute viewing online classes, should the professor elect to make them available for review. (Faculty are also free to set more stringent attendance rules.)]

Tax Aspects of Charitable Giving (Online)

J. Manny, 1 credit, LAW- LW.11589.001

Course Description: This course will provide an in-depth analysis of income tax issues affecting donations to

charity. The course will begin with an introduction to policy, technical, and computational issues arising under the principal income tax provision (I.R.C. section 170). It will conclude with consideration of substantiation and valuation requirements for the charitable contribution deduction.

Recommended (not required) prerequisites: Income Taxation of Trusts and Estates; Estate and Gift Taxation
Exam:

This **online** course is a previously recorded class from the Summer 2013 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Tax Deals (Online)

S. Lawsky, 1 credit LAW-LW.11274.001

Course Description: This course studies tax-related provisions in corporate acquisition agreements, including representations, covenants, indemnification, and elections. Deals covered include taxable asset acquisitions, taxable stock acquisitions (including 338(h)(10) elections), and tax-free acquisitive reorganizations.

This **online** course is a previously recorded class from the Summer 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Prerequisites: Corporate Tax I and II

Exam: August 5, beginning at 9:30 am

Tax Exempt Organizations (Online)

J. Manny, 2 credits LAW-LW.11754.001

Course Description: This course focuses on the tax treatment of public and private charities exempt under I.R.C. section 501(c)(3), as well as business leagues, social clubs, and other types of tax-exempt organizations. The course begins with an analysis of the requirements for exemption from federal income tax, including the prohibition on private inurement, excess benefit, and private benefit, and the restrictions on lobbying and political campaign activities. It continues with a discussion of commercial activities and the unrelated business income tax and private foundation status and its repercussions.

Prerequisites: None

Exam: August 4, beginning at 2 pm

This **online** course is a previously recorded class from the Spring 2015 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Tax Policy (Online)

S. Lawsky, 2 credits LAW-LW.12027.001

Course Description: This course examines legal, economic, and political considerations relevant to formulating tax policy. Topics include the concept of income and the tax base; economic efficiency; equity and distributive justice; tax expenditures; fundamental tax reform; wealth transfer taxation; tax compliance and enforcement, including tax shelters; and current tax policy legislative initiatives.

Prerequisites: None

Exam: August 5, beginning at 9:30 am

This **online** course is a previously recorded class from the Summer 2012 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Taxation of Mergers and Acquisitions (Online)

L. Schmolka, 2 credits LAW-LW.11728.001

Course Description: This course will explore a wide variety of merger and acquisition transactions and techniques from a practitioner's perspective, including tax-free reorganizations, § 351 transactions, spin-offs, various tax-efficient dispositions of appreciated assets, private equity transactions, contingent stock acquisitions and taxable § 338 transactions. There will be a session on negotiating an acquisition agreement from a tax perspective, as well as a session focusing on critical accounting aspects of merger and acquisition transactions.

Recommended prerequisites: Very strongly recommended, although not technically a pre-requisite: Corporate Taxation, especially acquisitive & divisive reorganizations (these topics are covered in NYU’s Corporate Tax II course.)

Exam: August 4, beginning at 2 pm

This **online** course is a previously recorded class from the Spring 2015 semester. The videos show Prof. Heitner teaching the course. Prof. Schmolka, who taught this course for many years with Prof. Heitner, will supervise this summer offering and write and grade the exam. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Taxation of Property Transactions (Online)

M. Engler, 3 credits LAW-LW.11871.001

Course Description: This course surveys several fundamental areas relating to the income taxation of property transactions. The topics include mortgages, depreciation, like-kind exchanges, leasing transactions, installment sales, and characterization of gains and losses.

Prerequisite: None

Exam: August 3, beginning at 2 pm

This **online** course is a previously recorded class from the Fall 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a “WD” on one’s transcript.

Taxation of Subchapter S Corporations (Online)**S. Lawsky, 2 credits, LAW-LW.11878.001**

The course is a detailed examination of the taxation of Subchapter S corporations and their shareholders. Topics include choice of entity, eligibility requirements, organization, pass-through regime, limitation on losses, and interaction with Subchapter C, including reorganizations. Some attention will be given to planning issues. Portions of the course depend on some knowledge of corporate tax.

Prerequisite: None**Recommended:** Corporate Tax**Exam:** August 5, beginning at 2 pm

This **online** course is a previously recorded class from the Summer 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a "WD" on one's transcript.

Timing Issues and the Income Tax (Online)**M. Engler, 2 credits LAW-LW.10811.001**

Course Description: Timing Issues and the Income Tax begins with a detailed consideration of the cash and accrual methods of accounting. The second unit closely examines time value of money principles and interest, focusing on "original issue discount" and other areas of imputed interest. We will be using Mcdaniel, McMahon, Simmons & Polsky, Federal Income Taxation (6th edition, along with current supplement). The course will also require a copy of the code and regs. The first class assignment and problems can be found here: <http://www.law.nyu.edu/academics/courses/coursesyllabiandassignments>

Prerequisite: None**Exam:** August 4, beginning at 9:30 am

This **online** course is a previously recorded class from the Summer 2014 semester. Video access begins on 06/01/2015. The deadline to add this class is 6/15/2015. The deadline for a full tuition refund is June 16, and registration fees are non-refundable after June 9. Students must watch 80% of the videos by Friday, July 24, 2015 or they will be withdrawn from the course without a refund. The last class day of the summer session before the exam period is Thursday, July 30, 2015, before 5 pm. This is the deadline to withdraw from the course without receiving a "WD" on one's transcript.