



New York University School of Law
Summer Session 2019 Registration Instructions (version date: 5/24/2019)

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

COURSE OFFERINGS

We will offer three on campus courses this summer. These courses will also be offered in an online format and the exams are typically scheduled a few weeks after the last on-campus class meeting. Note that these courses have individual deadlines which differ from online-only summer courses. Please see their course descriptions for more information. These on campus courses are:

- Taxation of Intellectual Property (2 credits)
 - The course will meet on Tuesday, May 28 through Friday, May 31, and Monday, June 3 through Thursday, June 6 between 5:50 pm and 9 pm, except for Friday, May 31. The 5/31 class will start at 2:50 pm and end at 6 pm.
 - The exam will be held Thursday, June 20 beginning at 9:30 AM eastern time.
- Tax Policy (1 credit)
 - The course will meet on June 17, 18, 19, and 20 from 6-9:15 pm.
 - The exam will be held Tuesday, July 2 beginning at 9:30 am eastern time.
- State Taxation of Native Americans (1 credit)
 - The course will meet on July 1-3 from 6-9:15 pm and also on Monday, July 8 from 6-9:15 pm.
 - The take home exam will be available beginning July 19 and must be uploaded by 5 pm on July 26.

Our online-only courses are previously recorded courses. Students can view all lectures beginning on 05/28/2019. Exams are held between Tuesday, July 30 and Thursday, August 1. Check the course descriptions at the end of this document for the exam date/time and other relevant deadlines. The deadline to add an online-only classes is June 14, 2019.

Here is the full list of online and on campus summer courses:

- Corporate Tax I (J. Blank, 2 credits) ONLINE
- Corporate Tax II (J. Blank, 2 credits) ONLINE
- Estate and Gift Taxation (M. Gans, 2 credits) ONLINE
- International Tax I (F. Shaheen, 2 credits) ONLINE
- International Tax II (F. Shaheen, 2 credits) ONLINE
- Multistate Taxation: Income Taxation (R. Pomp, 2 credits) ONLINE
- Multistate Taxation: Sales and Gross Receipts Tax'n (R. Pomp, 2 credits) ONLINE
- Oil and Gas Tax (D. Wright, 2 credits) ONLINE
- Partnership Taxation (N. Cunningham, 3 credits) ONLINE
- Private Foundations and Their Alternatives (J. Manny, 1 credit) ONLINE
- State Tax of Native Americans (R. Pomp, 1 credit) ONLINE and **ON CAMPUS**
- Survey of Tax Procedure (J. Blank, 1 credit) ONLINE
- Tax Aspects of Charitable Giving (J. Manny, 1 credit) ONLINE
- Tax Exempt Organizations (J. Manny, 2 credits) ONLINE
- Tax Fraud and Technology: Blockchain, Zappers, Phantomware, SSaaS & the Dark

- Cloud (R. Ainsworth, 1 credit) ONLINE
- Tax Policy (J. Blank, 1 credit) ONLINE **and ON CAMPUS**
- Taxation of Intellectual Property (M. Engler, 2 credits) ONLINE and **ON CAMPUS**
- Taxation of Property Transactions (M. Engler, 3 credits) ONLINE
- Timing Issues and the Income Tax (Engler, 2 credits) ONLINE
- Value Added Taxation (R. Ainsworth, 1 credit) ONLINE

ELIGIBILITY

Classes are 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, assuming they have taken pre-requisite courses, if any.

Students who are starting in the tax programs in the Fall 2019 semester can matriculate early and take summer classes, though we recommend you first speak with John Stephens at (212) 998-6394.

Restrictions on enrollment:

JD students may not register for an online section of a course for academic credit. Most law schools do not accept online course work for academic credit towards a JD degree, though online courses often are transferrable for LLM students. JD students can take our on campus course sections, but must attend all sessions in person.

Additionally, students located in the following locations may not register for online courses: **Guam, Australia, Taiwan.** Students from **Maryland** should contact us at (212) 998-6394 prior to enrolling for additional information.

FOR NON-DEGREE STUDENTS

Getting into our systems:

Once you submit a registration form, it will take roughly two business days for your record/student account to be created/activated, at which point you will be registered for your courses. The records office will write to you at the email address provided on your registration form to let you know when you have been registered. At this point, you should reach out to Nick.Robertson@nyu.edu to find out your University ID (called the “N number”, i.e., N12346789). You will then use this to create a university log in (called a NETID, i.e. abc123) to pay your bill, set up your NYU email address, and get to your course website(s). Once you learn your University ID from Nick, you can visit <https://start.nyu.edu/ibin/getnetid.cgi> to create a NetID. You will receive important exam and course information at this NYU email address. Nick can help you set up email forwarding of your NYU email account to an address you check frequently.

Course Selection: Many of the online courses are in advanced topics intended for those who have previously studied tax with us or those who are working in tax law. We do offer some courses which, while still very challenging, are good starting points. Please contact john.stephens@nyu.edu or at (212) 998 6394 to discuss.

Auditing: Most students take our courses for academic credit and earn a letter grade. 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.”

Transfer Credit: JD or LLM students from other law schools should contact their home school to determine its transfer credit policy, including 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.) A JD student at another school who takes an on campus course at NYU who is later admitted to a Tax LLM program at NYU may apply that credit towards their LLM program as advanced standing. However, the credit must fall within the five year period of study. (In other words, they would not be able to use that credit if they do not complete the remaining LLM credits within five years of taking that summer course.)

Accessing buildings and obtaining an NYU ID card

On campus summer classes take place in Furman Hall, 245 Sullivan Street, New York, NY 10012. Students should bring photo ID with them to access the building. To obtain a student ID, [please upload a photo to our student ID card office's website](#) and visit the NYU Card Center to pick it up. You do not need an ID card if you will never come on campus or buy books in person (the bookstore will ask for your student ID for in-store purchases), but it is a good idea to get one prior to the date of the exam if you plan on taking an exam on campus.

Course materials: Most students purchase a paper copy of the tax code and regulations, as e-books or online resources can't be used in many in-class exams. [The NYU bookstore carries coursebooks](#) and our [law library catalog](#) maintains access to electronic resources such as RIA checkpoint, Tax Notes, the Ginsburg & Levin M & A treatise, etc. Your university ID number can be used to log into these from off campus. Westlaw, LEXIS, and Bloomberg/BNB will require you to set up a student account if you are a new student or a non-degree student. Contact Nick.Robertson@nyu.edu if you need log in instructions for these three services. The law library has a [research guide for federal tax](#) as well as a [research guide for foreign and international tax sources](#).

Exams: Exam dates are listed below in the course descriptions and must be taken at the scheduled time. 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 taken on campus.
- 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, type an answer, and then upload it to our online take home exam system. Using either a Mac or PC is fine.

4). Students enrolled in an online degree program or located outside of the greater NYC area may also examine remotely via video proctoring. This is referred to taking an “in-class exam” online. Somewhat confusingly, we use the term “in-class” to note that an exam is proctored, regardless of whether the exam is proctored online or on campus.

A remote proctoring service will monitor you via your computer's 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 a Mac or PC. Again, all exam start times refer to the eastern time zone. Students in other time zones can request an alternate start date on the same date, e.g. a student in California can request to start their exam at 9:30 am local time rather than 9:30 am eastern time. These requests can be made via <http://examreporter.law.nyu.edu/>

Again, all in-class exams must be taken on a laptop. For all in-class (proctored) exams, part-time students in the Taxation LLM program, alumni, and local non-matriculants are expected to examine on-campus, while students in the Executive LLM or MSL programs are eligible to examine using the remote proctor service, ProctorU. We can also accommodate out of town students upon request who wish to examine online. 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>

Exam postponements:

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 the online-only summer exams between July 30 and August 1, with combined on campus and online courses having earlier exam dates. Exams are administered during the daytime and are not given in the evening, with the exception of the multistate 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. (If you are in another time zone we will commonly adjust the start time upon request, but it is not automatic.) There is a very high threshold for requesting an exam date 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.

Attendance

Rules of the American Bar Association, the New York State Court of Appeals, other state high courts and the Law School itself all require regular attendance. Missing too many on campus class sessions or failing to view enough class videos can result without further warning in: 1) grade lowering or 2) denial of permission to complete coursework and/or sit for the exam, and receipt of a grade of WD or F/AB.

Missing more than one-fifth of the classes or videos for any course is presumptively excessive. Any student who finds himself or herself at risk of this should immediately speak with the instructor and/or the director of the tax program and explain the situation.

Tax faculty members may establish a higher standard of regular attendance than that described above, and may also take attendance, class participation, and the quality of class performance into account in determining the student's grade (regardless of whether participation was mentioned as a grading factor in the first class meeting or syllabus).

[More information on the attendance policy as well as our grade curve and exam postponements is available in our Academic Policy Guide, found online here.](#)

Anonymous Grading

Examinations are graded anonymously at NYU School of Law; students may not write their names on exams. Instead, students must use their Examination Number. All students must obtain their Examination Number by logging into the Exam Reporter website. Students may not substitute their Social Security Number or Student Identification Number for their Examination Number. Students should remember to bring their Examination Number with them to the exam, as additional time cannot be allotted to students who fail to bring their Examination Numbers. In addition to their Examination Number, students must bring valid photo ID to the examination.

Accommodations:

Students with disabilities in need of accommodation should contact the Moses Center, 240 Greene Street, Fourth Floor, at (212) 998-4980. To preserve anonymity, students should not discuss accommodations with the course instructor.

TUITION:

Students can view their bill in the Esuite system, accessible via NYU home's ALBERT utility. [Instructions for viewing your bill can be found at this link.](#)

[Tuition is \\$2,659 per credit](#) for the summer 2019 semester and is assessed at the time of registration. Registration and services fees for the first credit are \$671. There is also a \$59 registration fee for each credit after the first credit. There is a technology fee of \$109. The health insurance office will assess an insurance charge for students taking six or more credits—[health insurance can be waived at this link until June 5](#). Students taking fewer credits should not be billed for health insurance, but we suggest you check your tuition statement to make sure. Tuition and fees must be paid in full before the first class meeting.

HOW TO DROP A COURSE:

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 a clear statement that you wish to drop the class immediately at: law.taxprograms@nyu.edu. Please do not wait until the deadline to request a drop.

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.

For all online-only courses: (not including the online sections of Taxation of Intellectual Property, Tax Policy, and State Taxation of Native Americans)

Withdraw by Friday, June 7, 2019 <u>and</u> having viewed fewer than three class sessions	100% Tuition and registration fees
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Withdraw by Friday, June 14, 2019 and having viewed fewer than four class sessions	100% Tuition, no refund of registration fees
Withdraw after June 14 but before July 2, 2019 and having viewed fewer than 7 class sessions	55% Tuition, no refund of registration fees
Withdraw after July 2, 2019 or after watching 7 or more class sessions	NO REFUND

For classes which meet on campus and are also offered online:

A separate refund schedule applied for “combined” courses. This refers to both the on campus and online sections of: Taxation of Intellectual Property, Tax Policy, and State Taxation of Native Americans:

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 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 this course once the third class has met and has been posted, even if a student has not watched any class sessions.

Please note: Courses with insufficient enrollment will be cancelled with a full refund of tuition and fees.

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 just over 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/time off) over the summer.

Enrollment status for educational loans: Degree candidates taking six credits are eligible to apply for federal educational loans, assuming other conditions are met. Students taking three to five credits in this abbreviated summer session 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. Other conditions aside from half-time may also factor into loan eligibility. 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>

CLE

Students in summer courses at NYU School of Law may receive NY CLE credit for the successful completion of those courses. Upon completion of a course at NYU School of Law, a student may obtain certification by making a written request ([a CLE request form can be found online here](#)) to the Office of Records and Registration (law.registration@nyu.edu)

**New York University School of Law
Summer Session 2019 Registration Form**

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Registration should be submitted to:

Office of Records & Registration, NYU School of Law 245 Sullivan Street, Room 400,
New York, NY 10012 Phone: (212) 998-6040 Email: law.registration@nyu.edu

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 do not view any classes.** You should carefully note the refund schedule for any class you are considering adding.

For students taking six or more credits in the summer: the Student Health Center automatically enrolls degree-candidates taking six credits or more of summer courses in the NYU student health insurance plan.

Name (Print First Middle and Last)

University ID (current students only)

Date of Birth

Email

We cannot enroll students for online study from
within: **Guam, Australia, Taiwan**

Address (if your address is outside the U.S., you must also provide a U.S. address)

Phone (Home)

Phone (Work)

**I have previously completed a law
school course on U.S. Federal
Income Taxation** (not all courses
require this)

☐ Yes

☐ 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.)

Type of Student (please check all that apply):

- ☐ NYU LLM, ELLM or Adv. Prof. Certificate in Taxation
- ☐ NYU MSL Student
- ☐ Also a NYU Law Fall 2019 entering student
- ☐ NYU Law Alum
- ☐ current JD student (note school)
- ☐ Other:

I will take my course(s):

- ☐ **On an Audit basis** (No exam is administered and the transcript denotes a grade of “R”.)
- ☐ **For a letter grade** (The exam is administered and a letter grade assigned.)
- ☐ **High Pass/Pass/Fail** (This grading scale applies to MSL students only)

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) ONLINE
- ☐ Corporate Tax II (J. Blank, 2 credits) ONLINE
- ☐ Estate and Gift Taxation (M. Gans, 2 credits) ONLINE
- ☐ International Tax I (F. Shaheen, 2 credits) ONLINE
- ☐ International Tax II (F. Shaheen, 2 credits) ONLINE
- ☐ Multistate Taxation: Income Taxation (R. Pomp, 2 credits) ONLINE
- ☐ Multistate Taxation: Sales and Gross Receipts Tax’n (R. Pomp, 2 credits) ONLINE
- ☐ Oil and Gas Tax (D. Wright, 2 credits) ONLINE
- ☐ Partnership Taxation (N. Cunningham, 3 credits) ONLINE
- ☐ Private Foundations and Their Alternatives (J. Manny, 1 credit) ONLINE
- ☐ State Tax of Native Americans (R. Pomp, 1 credit) **ON CAMPUS**
- ☐ State Tax of Native Americans (R. Pomp, 1 credit) ONLINE
- ☐ Survey of Tax Procedure (J. Blank, 1 credit) ONLINE
- ☐ Tax Aspects of Charitable Giving (J. Manny, 1 credit) ONLINE
- ☐ Tax Exempt Organizations (J. Manny, 2 credits) ONLINE
- ☐ Tax Fraud and Technology: Blockchain, Zappers, Phantomware, SSaaS & the Dark Cloud (Ainsworth, 1 credit) ONLINE
- ☐ Tax Policy (J. Blank, 1 credit) **ON CAMPUS**
- ☐ Tax Policy (J. Blank, 1 credit) ONLINE
- ☐ Taxation of Intellectual Property (M. Engler, 2 credits) **ON CAMPUS**
- ☐ Taxation of Intellectual Property (M. Engler, 2 credits) ONLINE
- ☐ Taxation of Property Transactions (M. Engler, 3 credits) ONLINE
- ☐ Timing Issues and the Income Tax (Engler, 2 credits) ONLINE
- ☐ Value Added Taxation (Ainsworth, 1 credit) ONLINE

You will be billed for summer classes by the Bursar through your NYU Statement of Account. Payment information can be found here. Please note that we cannot accept credit card payments.

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

Tuition and Fee Worksheet

This form will help you calculate the cost of your course(s). Payment is due prior to the first class meeting. After registering, please check your student account to ensure that the billing is accurate. Students can view their bill in the Esuite system, accessible via NYU home's ALBERT utility. [Instructions for viewing your bill can be found at this link.](#) Payment can be made online via your student account, or [you can visit the bursar's webpage for other payment options.](#) For those students whose employers are funding their studies (and who do not require completion of the course or a specific grade to be earned), an employer may use the third party payment instructions.

Tuition: \$2,659 per credit . Be sure to note the refund schedule for each course.		Enter number of credits x \$2,659:
<input type="checkbox"/>	List course and number of credits here:	
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

Total tuition: \$_____	
Add: Registration and Other Fees	
First Credit Registration Fee: \$671	<u>\$671</u>
Registration Fee For Each Credit After the First Credit: \$59 each	\$_____
Insurance Charge * Degree candidates taking six or more credits are assessed health insurance for the summer. If you take that many credits and already have insurance coverage, you must waive coverage by June 5. Rates are \$478 for an individual and \$956 for family coverage. Non-degree students need not waive insurance.	\$_____
Technology Fee:	\$109
Total:	\$_____

* Students who were enrolled in NYU student health insurance in Spring 2019 are covered through approx. 8/20/19.

Note: NYU cannot accept credit cards for tuition payments.

Course Descriptions:

Corporate Tax I (Online)

J. Blank, 2 credits, LAW-LW.11907.001 (LLM) and LAW-LW.11907.002 (MSL)

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.

This online course was recorded in spring 2018 and reflects changes in the law in the Dec. 2017 tax act. This course was produced in a recording studio rather than in a traditional classroom with students. This course contains the same content as that which is covered in the traditional on-campus version of the course.

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

Exam: The exam will be held on Wednesday, July 31, beginning at 9:30 am eastern time.

Corporate Tax II (Online)

J. Blank, 2 credits, LAW-LW.10878.001 (LLM) and LAW-LW.10878.002 (MSL)

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)

This online course was recorded in spring 2018 and reflects changes in the law in the Dec. 2017 tax act. This course was produced in a recording studio rather than in a traditional classroom with students. This course contains the same content as that which is covered in the traditional on-campus version of the course.

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

Exam: The exam will be held on Wednesday, July 31, beginning at 9:30 am eastern time.

Estate and Gift Tax (Online)

M. Gans, 2 credits, LAW-LW.11893.001 (LLM) and LAW-LW.11893.002 (MSL)

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.

This online course is a previously recorded class from the Fall 2018 semester.

Prerequisite: None

Exam: The exam will be held on Tuesday, July 30, beginning at 9:30 am eastern time.

International Tax I (Online)

F. Shaheen, 2 credits, LAW-LW. 11920.001 (LLM) and LAW-LW. 11920.002 (MSL)

Course Description: This is the first of three sequential courses addressing U.S. international taxation rules and policy. The principal focus is on “inbound” U.S. 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 U.S. income tax rules, and consider the role of international tax policy.

This online course was recorded in Fall 2018.

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

Exam: The exam will be held on Wednesday, July 31, beginning at 2:00 pm eastern time.

International Tax II (Online)

F. Shaheen, 2 credits, LAW-LW.10082.001 (LLM) and LAW-LW.10082.002 (MSL)

Course Description: In conjunction with International Tax III, the principal focus is on “outbound” U.S. taxation, i.e., the taxation of U.S. taxpayers with overseas investments or operations. The emphasis in this course will be on developing a deep understanding of the technical and policy intricacies of the foreign tax credit (FTC) system and related topics, including eligibility and creditability, the FTC limitations, the indirect (deemed-paid) FTC, interaction with the participation exemption and the other TCJA international tax provisions, treaty interaction, the allocation of expenses, related aspects of transfer pricing, and the potential for planning. (This course may be taken at the same time as International Tax I)

This online course was recorded in Spring 2019.

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

Exam: The exam will be held on Thursday, August 1 beginning at 2:00 pm eastern time.

Multistate Tax: Income Taxation

R. Pomp, 2 credits, LAW-LW.11055.001 (LLM) and LAW-LW.11055.002 (MSL)

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. The exam questions may be downloaded beginning July 30 at 9 a.m. The exam lasts until August 6 at 5:00 p.m. eastern time, at which point an exam answer must be uploaded.

[Information about our take home exam system \(THES\) can be found online here.](#)

This online course is a previously recorded class from the Fall 2018 semester.

Multistate Tax: Sales and Gross Receipts Taxation (Online)

R. Pomp, 2 credits, LAW-LW.10943.001 (LLM) and LAW-LW.10943.002 (MSL)

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.

This online course is a previously recorded class from the Spring 2019 semester (after the *Wayfair* decision).

Prerequisite: None

Exam: A downloadable “take home” exam. The exam questions may be downloaded beginning July 30 at 9 a.m. The exam lasts until August 6 at 5:00 p.m. eastern time, at which point an exam answer must be uploaded.

[Information about our take home exam system \(THES\) can be found online here.](#)

Oil and Gas Tax (Online)

D. Wright, 2 credits, LAW-LW 12332.001 (LLM) and LAW-LW 12332.002 (MSL)

Course Description: Oil and Gas Tax covers the United States federal income taxation of domestic oil and gas operations and transactions. The course examines taxation associated with the operational life cycle of oil and gas operations including exploration, development, production and abandonment. The study of transactions involving oil and gas interests analyzes acquisition, disposition, structuring and investment. Course participants learn the historical context and development of oil and gas provisions in the U.S. tax law as a basis for learning the laws and regulations that apply today. Current tax legislative proposals and/or final legislation affecting the oil and gas industry will be addressed as warranted throughout the semester. The emphasis is on federal income taxation of domestic oil and gas transactions, although certain international tax aspects of the oil and gas business will be referenced and contrasted throughout the class.

This online course was recorded in fall 2018.

Prerequisite: None, but prior enrollment in a Basic U.S. Federal Income Tax Course and Energy Law and Regulatory Policy are useful

Exam: The exam will be held on Tuesday, July 30, beginning at 9:30 am eastern time.

Partnership Taxation (Online)

N. Cunningham, 3 credits, LAW-LW.11776.001 (LLM) and LAW-LW.11776.002 (MSL)

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.

This online course was recorded in spring 2019.

Prerequisite: Income Taxation

Exam: The exam will be held on Thursday, August 1 beginning at 9:30 am eastern time.

Private Foundations and Their Alternatives (Online)

J. Manny, 1 credit, LAW-LW.12536.001 (LLM) and LAW-LW.12536.002 (MSL)

Course Description: The course covers the tax rules governing private foundations (including grantmaking / nonoperating foundations and operating foundations) and “private foundation alternatives” including donor advised funds (commercial, institutional, and community foundation DAFs), supporting organizations, and for-profit structures (like those used by Omidyar, Zuckerberg / Chan, and Laurene Powell Jobs).

This online course is a previously recorded class from the Fall 2018 semester.

Prerequisite: None

Exam: The exam will be held on Tuesday, July 30, beginning at 2:00 pm eastern time.

State Taxation of Native Americans (ON CAMPUS)

R. Pomp, 1 credit, LAW-LW.12163.001 (LLM)

Course Description: 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 may 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.

This **on campus** course will meet on: Monday, July 1; Tuesday July 2; Wednesday, July 3; and Monday, July 8. Classes will meet from 6-9:15 pm.

There are three sections for this course. Section 001 is an on campus course. Students enrolled in the on campus section must attend all class sessions in person and may not view online classes in lieu of attending on campus.

July 8 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 4 of this guide. [As there are several sections of this course, the section in which you are enrolled effects your responsibilities.]

Prerequisite: None

Exam: A downloadable “take home” exam. The exam questions may be downloaded beginning July 19 at 9 a.m. The exam lasts until July 26 at 5:00 p.m. eastern time, at which point an exam answer must be uploaded.

[Information about our take home exam system \(THES\) can be found online here.](#)

State Taxation of Native Americans (Online)

R. Pomp, 1 credit, LAW-LW.12163.002 (LLM) and LAW-LW.12163.003 (MSL)

Course Description: see above

This **online** course is being recorded in the current semester and videos will be posted after each class has met. Students who are enrolled in this section (online) must watch all of the videos by the attendance deadline of Monday, July 15, 2019. *(This was updated to fix a typo we had previously listed the correct date but the wrong year.)* These online sections (002 or 003) require students to watch course videos in lieu of attending in person. The deadline to add this course is before the second time the class meets on campus on the morning of July 2, 2019. July 8 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 4 of this guide. [As there are several sections of this course, the section in which you are enrolled effects your responsibilities.]

Prerequisite: None

Exam: A downloadable “take home” exam. The exam questions may be downloaded beginning July 19 at 9 a.m. The exam lasts until July 26 at 5:00 p.m. eastern time, at which point an exam answer must be uploaded.

[Information about our take home exam system \(THES\) can be found online here.](#)

Survey of Tax Procedure (Online)

J. Blank, 1 credit, LAW-LW.10707.001 (LLM) and LAW-LW.10707.002 (MSL)

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.

This **online** course was recorded in summer 2017. This course was produced in a recording studio rather than in a traditional classroom with students. This course contains the same content as that which is covered in the traditional on-campus version of the course. The professor will update the course to reflect issues from the Dec. 2017 tax act, including section 6662 accuracy penalties and penalties relating to section 199A underpayments.

Prerequisite: None

Exam: The exam will be held on Thursday, August 1 beginning at 9:30 am eastern time.

Tax Aspects of Charitable Giving (Online)

J. Manny, 1 credit, LAW-LW.11589.001 (LLM) and LAW-LW.11589.002 (MSL)

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.

This online course is a previously recorded class from the Spring 2019 semester.

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

Exam: The exam will be held on Wednesday, July 31, beginning at 2:00 pm eastern time.

Tax-Exempt Organizations (Online)

J. Manny, 2 credits, LAW-LW.11754.001 (LLM) and LAW-LW.11754.002 (MSL)

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.

This online course is a previously recorded class from the Spring 2019 semester.

Prerequisites: None

Exam: The exam will be held on Thursday, August 1 beginning at 2:00 pm eastern time.

Tax Fraud and Technology: Blockchain, Zappers, Phantomware, SSaaS & the Dark Cloud (Online)

R. Ainsworth, 1 credit, LAW-LW.12693.001 (LLM) and LAW-LW.12693.002 (MSL)

Course Description: This course undertakes a detailed examination of technology-based responses (blockchain, crypto-tax-currency, real-time transactional data collection, artificial intelligence [AI] applications) to technology-facilitated tax frauds (Zappers, Phantomware, SSaaS, the Dark Cloud and missing traders).

It is valuable for both state and local as well as international practitioners, and will readily compliment criminal tax studies. This course will direct the student to consider how the sweep of technological developments in indirect taxation (digital invoices, encrypted transactional records, real-time data transmission to tax authorities, and inter-jurisdictional exchanges of digital tax data) will change/ is changing not only the collection and reporting of indirect taxes (VAT, RST, and various excise taxes) but will impact both the collection and reporting of direct taxes (personal and corporate income taxes), but also the treaties that facilitate international tax cooperation and coordination. Students should expect to be able to not only understand current technology-based tax frauds, but also be able to anticipate both the next generation of frauds, and the government's technology-based detection methods and countermeasures.

Students should be able to see this as an iterative process where a technology-based fraud application is met by a government countermeasure only to find that criminal elements are fast advancing new technologies to be met yet again by more advanced government countermeasures. Public and private blockchain storage of tax data, and proposals for crypto-tax-currency based tax systems will be examined.

Because this course works in a highly fluid tax/technology space the specific topics considered may not remain the same from year-to-year. This edition will examine the tax issues embedded in the technology of (1) sales suppression – Zappers, Phantomware, SSaaS, and the Dark Cloud; (2) Missing Trader frauds – notably frauds in CO2 permits, VOIP; and (3) excise tax avoidance – notably frauds involved in cigarette smuggling and legalized marijuana. Both traditional organized criminal activity as well as terrorist funding activity will be explored.

This **online** course is a previously recorded class from the Spring 2019 semester.

Prerequisites: None

Exam: The exam will be held on Tuesday, July 30, beginning at 2:00 pm eastern time. Students may also request to write a paper in lieu of an exam.

Tax Policy (On Campus)

J. Blank, 1 credit, LAW-LW.12027.001 (LLM) and LAW-LW.12027.002 (MSL)

Course Description: In this seminar, we will explore fundamental policy issues that influence our choice of tax law. We will not focus in any significant detail on the mechanics of the tax law currently in effect. Rather, we will spend our time thinking about what the tax law could be and should be. Specific topics we will discuss include: (i) theories of distributive justice and progressivity; (ii) income versus consumption taxation; (iii) tax compliance and enforcement; and (iv) corporate tax incidence, integration and abuse. The grade for this course will be based on a final exam, which will consist of several short essay questions.

This course will meet on campus from June 17-20 from 6-9:15 pm.

There are three sections for this course. Section 001 is an on campus course. Students enrolled in the on campus section must attend all class sessions in person and may not view online classes in lieu of attending on campus.

The deadline to add this course is before the second time the class meets on campus on the morning of June 18, 2019. June 20 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 several sections of this course, the section in which you are enrolled effects your responsibilities.]

Recommended prerequisites: A Basic U.S. Federal Income Tax Course

Exam: The exam will be held on Tuesday, July 2 beginning at 9:30 am eastern time.

Tax Policy (Online)

J. Blank, 1 credit, LAW-LW.12027.001 (LLM) and LAW-LW.12027.002 (MSL)

Course Description: see above

This **online** course is being recorded in the current semester and videos will be posted after each class has met. Students who are enrolled in this section (online) must watch all of the videos by the attendance deadline of Monday, July 1, 2019. (This was updated on 5/24 to correct a typo which listed the deadline date in 2018 instead of 2019.) The online sections (002 or 003) require students to watch course videos in lieu of attending in person. The deadline to add this course is before the second time the class meets on campus on the morning of June 18, 2019. June 20 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 4 of this guide. [As there are several sections of this course, the section in which you are enrolled effects your responsibilities.]

Recommended prerequisites: A Basic U.S. Federal Income Tax Course

Exam: The exam will be held on Tuesday, July 2 beginning at 9:30 am eastern time.

Taxation of Intellectual Property (On Campus)

M. Engler, 2 credits LAW-LW.12270.001 (previously incorrectly listed this as a three credit course)

Course Description: This course covers the tax treatment applicable to the sales, purchases, licensing and transfers of intellectual property (IP), such as patents, trade secrets, trademarks, copyrights, and computer software. It will begin with a brief introduction to the field of intellectual property for those unfamiliar with this area of law. Specific tax areas then covered will include some or all of the following: the different tax treatment afforded to the development, acquisitions, and transfer of IP; IP litigation in taxation; the use of IP holding companies and R&D limited partnerships; International Tax Planning for IP; Multi-State Tax Planning for IP; and Estate Planning for IP.

This on campus course will meet on Tuesday, May 28 through Friday, May 31, and Monday, June 3 through Thursday, June 6. The class will meet between 5:50 pm and 9 pm, except for Friday, May 31, when the class will be start at 2:50 pm and end at 6 pm.

There are three sections for this course. Section 001 is an on campus course. Students enrolled in the on campus section must attend all class sessions in person and may not view online classes in lieu of attending on campus.

The deadline to add this course is before the second time the class meets on campus on the morning of May 29, 2019. June 6 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 4 of this guide. [As there are several sections of this course, the section in which you are enrolled effects your responsibilities.]

Prerequisite: Federal Income Tax

Exam: The exam will be held on Thursday, June 20, beginning at 9:30 am eastern time.

Taxation of Intellectual Property (ONLINE)

M. Engler, 3 credits, LAW-LW.12270.002 (LLM) and LAW-LW.12270.003 (MSL)

Course Description: See above

This online course is being recorded in the current semester and videos will be posted after each class has met. Students who are enrolled in this section (online) must watch all of the videos by the attendance deadline of Monday, June 17, 2019. *(The preceding sentence was updated to correct a typo in the year of the deadline, which is in 2019, not 2018.)* The online sections (002 or 003) require students to watch course videos in lieu of attending in person. The deadline to add this course is before the second time the class meets on campus on the morning of May 29, 2019. June 6 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 4 of this guide. [As there are several sections of this course, the section in which you are enrolled effects your responsibilities.]

Exam: The exam will be held on Thursday, June 20, beginning at 9:30 am eastern time.

Taxation of Property Transactions (Online)

M. Engler, 3 credits, LAW-LW.11871.001 (LLM) and LAW-LW.11871.002 (MSL)

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.

This online course is a previously recorded class from the Fall 2018 semester.

Prerequisite: None

Exam: The exam will be held on Tuesday, July 30, beginning at 2:00 pm eastern time.

Timing Issues and the Income Tax (Online)

M. Engler, 2 credits, LAW-LW.10811.001 (LLM) and LAW-LW.10811.001 (MSL)

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>

This **online** course is a previously recorded class from the Spring 2019 semester.

Prerequisite: None

Exam: The exam will be held on Thursday, August 1 beginning at 2:00 pm eastern time.

Value Added Taxation (Online)

R. Ainsworth, 1 credit, LAW- LW.10068.001 (LLM), and LAW- LW.10068.002 (MSL)

Course Description: This course undertakes a detailed examination of global consumption tax regimes, with a primary focus on Value Added Taxation (VAT) in the European Union. It will however, not be limited to the EU VAT, as important variations outside the EU will also be considered. The Canadian and New Zealand GSTs as well as the Israeli and Brazilian VATs will provide important contrasts. The Japanese consumption tax, an annual non-invoice VAT, will also be considered, as will the technology elements in the Chinese VAT (Golden Tax Project).

Students will be able to apply their understanding of VAT to the GOP's corporate tax reform in A Better Way, which many considered to be more akin to a subtraction VAT than an income tax. This course will teach, and measure the internalization of professional responsibilities consistent with the defense of individuals being extradited from the US for criminal and civil violation of VAT statutes overseas. The instructor's role in two such extraditions and the ethical issues that were raised will be considered. Notably, the role of VAT fraud in the funding of terrorist organizations will be considered in this context. Students will be expected to assess the impact of an unsupported terrorist funding allegation in a VAT extradition.

This course will also introduce students to current research efforts directed at solving (with technology and statutory reforms) some of the major frauds (Missing Trader frauds) in the EU and similar VATs. The course will also consider potential fraud problems in various current US consumption tax policy proposals. During the full two-credit course offered in the regular year comparative analysis is heightened. We are able to consider variables from more VAT jurisdictions (notably the East African Community VATs, and the new VATs in the six Arab gulf states) but also through detailed consideration of difficult problems that arise when real estate, insurance, gambling, and financial transactions are made subject to VAT.

The final exam will determine the course grade.

This **online** course is a previously recorded class from the Spring 2019 semester.

Prerequisite: None

Exam: The exam will be held on Wednesday, July 31, beginning at 2:00 pm eastern time.