

SUMMER 2008 COURSE SELECTIONS

LAW 7617 - (3 credits) - PARTNERSHIP TAXATION - (Nunnallee)

Tax meaning of “partnership”; formation transactions between partner and partnership; determination and treatment of partnership income; sales or exchange of partnership interest; distributions; retirement; death of a partner; drafting the partnership agreement.

LAW 7625 - (2 credits) - INCOME TAXATION OF TRUSTS & ESTATES - (Calfee)

Taxation of income of trusts and estates, including simple and complex trusts, annuities, property distributions, income in respect of a decedent, grantor trusts. *(This class will be offered at the JD level for 3 credit hours; however, LL.M. students taking this course will only receive credit for 2 hours.)*

LAW 7626 - (2 credits) - ESTATE PLANNING - (Detzel/Pratt)

Planning lifetime and testamentary dispositions of property; postmortem planning; analysis of small and large estates; eliminating and offsetting complicating and adverse factors; selection of a fiduciary and administrative provisions.

LAW 7660 - (2 credits) - INTERNATIONAL TAX POLICY - (McDaniel)

This seminar deals with a collection of issues in international taxation, most relating to a country’s taxation of foreign persons deriving income and doing business in a country and most relating to income tax treaties. Consideration will also be given to the debate between OECD countries and countries utilized as tax havens over so-called harmful tax competition. Grades in this course will be based on a series of short papers to be written during the semester. There will be no final examination.

LAW 7911 - (2 hours) - FEDERAL TAX RESEARCH -

A substantial research and writing project on a federal tax subject. (Sections will be available for students registering in the summer term.)