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THE COLLEGE OF
WILLIAM AND MARY
IN
VIRGINIA

TWO HUNDRED AND SEVENTY-SECOND YEAR

1964-1965

ANNOUNCEMENTS 1965-1966

Marshall-Wythe School of Law¹

THE FACULTY

JOSEPH CURTIS, B.S., LL.B., LL.M., *Dean and Professor of Law*

DUDLEY WARNER WOODBRIDGE, A.B., J.D., *Dean Emeritus and
Chancellor Professor of Law*

ARTHUR WARREN PHELPS, A.B., M.A., LL.B., LL.M., *Professor
of Law*

THOMAS CONNER ATKESON, B.S., M.S., Ph.D., *Professor of
Taxation*

JAMES PRIMROSE WHYTE, JR., A.B., M.A., LL.B., *Professor of
Law*

WILLIAM FINLEY SWINDLER, A.B., B.S., M.A., Ph.D., LL.B.,
Professor of Legal History

EDWIN BLYTHE STASON, JR., A.B., M.A., LL.B., LL.M., *Assistant
Professor of Law*

EMERIC FISCHER, B.S., B.C.L., L&T.M., *Instructor in Law*

CHARLES HARPER ANDERSON, A.B., B.C.L., LL.M., *Lecturer*

HARRY E. ATKINSON, *Lecturer*

ANNA BOOTHE JOHNSON, B.S., *Librarian*

JOSEPH MARSHALL CORMACK, A.B., LL.B., J.S.D., *Professor of
Law Emeritus*

PARTICIPATING STAFF MEMBERS FROM OTHER DEPARTMENTS

I-KUA CHOU, LL.B., A.M., Ph.D., *Professor of Government*

WILLIAM T. REECE, B.S., M.B.A., *Associate Professor of
Business Administration*

ANTHONY L. SANCETTA, A.B., M.S., Ph.D., *Professor of
Economics*

¹See also Marshall-Wythe School of Law Bulletin, 1964-1965.

HISTORY

The School of Law was originally established December 4, 1779, when, by resolution, the Board of Visitors created a professorship of Law and Police. Antedated by the Vinerian professorship at Oxford, established twenty-one years earlier and held by Sir William Blackstone, and perhaps by the chair at Trinity College, Dublin, the chair of law at the College of William and Mary thus became one of the earliest in the English-speaking world and the oldest in the United States.

The part played by Thomas Jefferson in placing laws among the subjects taught at his *Alma Mater* is told briefly in his *Autobiography*.¹

On the 1st of June, 1779, I was appointed (elected) Governor of the Commonwealth and retired from the legislature. Being elected also one of the Visitors of Wm. & Mary College, a self-electing body, I effected during my residence in Williamsburg that year, a change in the organization of that institution by abolishing the Grammar School, and the two professorships of Divinity & Oriental languages, and substituting a professorship of Law & Police, one of Anatomy, Medicine and Chemistry, and one of Modern Languages; and the charter confining us to six professorships, we added the law of Nature & Nations, & the Fine Arts to the Duties of the Moral professor, and Natural history to those of the professor of Mathematics and Natural philosophy.

The Board of Visitors elected as the first law professor George Wythe in whose office Jefferson had studied. A signer of the Declaration of Independence and styled by Jefferson the American Aristides, Wythe was a judge of the Virginia High Court of Chancery and one of the earliest judges to enunciate the doctrine of judicial review.

The elevation of Wythe to the sole chancellorship of Virginia, ten years after the chair of law was established, necessitated his removal to Richmond and his resignation from the faculty. He was succeeded by St. George Tucker, whose edition of Blackstone is a legal classic and one of the first law books published in America.

¹Ford's edition, I, 69-70.

Among the last to hold the professorship at Williamsburg prior to 1861 was Lucian Minor, a member of another Virginia family intimately associated with the law.

Soon after its foundation, and probably from the very beginning, the law school of the College of William and Mary demanded an academic baccalaureate degree as a requirement for a law degree, the College statutes compiled in 1792 providing:

For the degree of Bachelor of Law, the student must have the requisites for Bachelor of Arts; he must moreover be well acquainted with Civil History, both Ancient and Modern and particularly with Municipal law and police.

In May, 1861, with the closing of the College, because of the exigencies of war, the law school ceased to function. When the College resumed operation, financial stringency resulted in the granting of leaves of absences to some of the faculty. Among these was the professor of Law. This leave of absence continued indefinitely. During the precarious years in the life of the institution following the Civil War the Law School remained largely dormant. Its revival, begun in 1920, was completed with the session of 1922-23.

The School of Law is registered by the State Department of Education of the University of the State of New York, is approved by the American Bar Association, and is a member of the Association of American Law Schools.

LIBRARY

The Library of the Marshall-Wythe School of Law contains 35,000 volumes, and includes the National Reporter System, the American Digest System, all the Reports of the Supreme Court of Appeals of Virginia, all the United States Supreme Courts Reports, and up-to-date statutes for Virginia and most of the adjacent and important commercial states. Also available are legal periodicals, session laws, state and municipal codes, digests, general and legal dictionaries and encyclopedias, texts, citators, and reports of many courts of last resort. The Law Library is administered by the Law Librarian, and during the regular session is open a total of 100 hours per week.

WILLIAM AND MARY LAW REVIEW

The *William and Mary Law Review* is published semi-annually by the students of the School of Law with the cooperation of the faculty. Its primary objective is to provide an opportunity for student legal composition. The editor each year is a student selected by the faculty who is aided by an editorial board. The editors in 1964-1965 were GREGORY U. EVANS, graduated in February, 1965, and PAUL AUSTER, serving the remainder of the session.

PRE-LEGAL STUDIES

While no specific academic subjects, apart from the general requirements for the baccalaureate degree, are required for admission to the School of Law, students who expect to proceed to the law degree are urged to complete the general degree requirements before commencing the work in Law. It is recommended that such students consult with the pre-legal adviser of the School as early in their college careers as possible regarding the scope and distribution of their academic work.

ADVANCED CREDIT

Within the discretion of the faculty of the School, credit may be allowed for subjects satisfactorily completed at approved law schools, not to exceed the equivalent of 60 semester credits.

EXCLUSION BECAUSE OF POOR SCHOLARSHIP

Any student who has been admitted to candidacy for the degree of Bachelor of Civil Law and who does not maintain a quality point average of at least 1.0, or who fails more than five hours in any semester will be permitted to continue his course only with the consent of the faculty of the School.

DEGREE REQUIREMENTS

THE BACHELOR OF ARTS DEGREE—SIX YEARS
COMBINED COURSE

Students who have completed three years of pre-legal work will be awarded the Bachelor of Arts degree on the satisfactory completion of the first year's work in law. The first two years of such pre-legal work may be done in any accredited college or

university provided that the requirements of the College of William and Mary as to the nature and quality of the work are met. By proceeding in this way it is possible for students to receive both their arts and law degrees within a period of six academic years. For further detail regarding this program, see sub-heading Combined Six-Year Program at page 206.

THE BACHELOR OF CIVIL LAW DEGREE

Students holding an academic baccalaureate degree from an institution of approved standing, who have been in residence in the Law School for at least ninety weeks (or, in case advanced credit has been allowed have been in residence in this school at least during their last year), who have completed satisfactorily at least ninety semester credits in law with a quality point average of 1.0 or better in *all* the law work undertaken, and who have demonstrated their ethical fitness, will receive the degree of Bachelor of Civil Law (B.C.L.), the historic law degree of the College of William and Mary in Virginia. This degree is a professional degree in law and the equivalent of the more usual bachelor of laws degree.

MISCELLANEOUS INFORMATION

Method of Instruction. While each instructor has full liberty to adopt his method of teaching, the plan most generally used consists of the discussion of cases and legal problems. Students are encouraged from the beginning to make the fullest use of the law library.

Scholarships and Prizes. Matthew Gault Emery Law Scholarship, the Virginia Trust Company Will Draftmanship Contest, the Lawyers Title Insurance Corporation Award, the Seidman & Seidman Tax Award, the William A. Hamilton Prize, and the William A. R. Goodwin Memorial Fund Scholarships. See Scholarships.

ADMISSION REQUIREMENTS

The following persons may be admitted to courses in Law:

1. Students holding an academic baccalaureate degree from an institution of approved standing who have the equivalent of a 1.3 average in all work taken and a satisfactory score on the Law School Admission Test given by the Educational Testing Service

of Princeton, New Jersey, may be considered for admission to the School of Law and take any subject or course of study approved by the Dean of the School; provided, however, that students who are candidates for the degree of Bachelor of Civil Law shall follow the regular course of study.

2. Undergraduate students who desire to be admitted to courses in law must have finished three-fourths of the work and must have earned three-fourths of the quality points required for a baccalaureate degree within a period not exceeding seven and one-half semesters. For further detail regarding law credit for such courses, see sub-heading combined six-year program at page

3. Students of academic junior standing who have completed one-half of the work and who have earned one-half of the quality points required for a baccalaureate degree within a period not exceeding five semesters may take a limited amount of work for elective credit (but not for law credit), with the consent of the Dean of the School.

4. Within the discretion of the faculty of the School, persons of exceptional promise who fail to meet the above requirements may be admitted as special students¹ and may take subjects in law approved by the Dean of the School.

Any person who is not in good standing, academically or otherwise, at any institution previously attended will not be eligible for consideration for admission.

Subject to the above provisions, registration is the same as for the College at large. Inquiries should be addressed to the Dean of The Law School.

Course of Study

ALL FIRST AND SECOND YEAR COURSES ARE REQUIRED

FIRST YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Agency	2	Criminal Law	3
Civil Procedure	5	Legal Writing	2
Contracts	4	Negotiable Instruments	3
Property I	4	Property II	3
		Torts	4
	—		—
	15		15

¹The number is limited in accordance with the recommendation of the Legal Education Section of the American Bar Association.

SECOND YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Appellate Briefing	1	Constitutional Law	4
Business Associations	4	Creditors' Rights	4
Evidence	3	Family Law	2
Federal Income Tax Law	3	Legal Profession	2
Trusts and Estates	4	Conflict of Laws	3
	—		—
	15		15

THIRD YEAR

Electives totalling at least 15 hours credit in each of the two semesters to be selected from the following courses:

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Administrative Law	3	Adjective Tax Law	2
Equity	2	Advanced Income Taxation ...	4
Estate and Gift Taxation	3	Constitutional History of	
Labor Law	3	Modern England (Hist. 412)	3
Legal History	3	Federal Taxation ¹	3
Legal Philosophy	3	Government and Business	
Legal Research ²	—	Enterprise (Econ. 426)	3
Legislation	2	International Law (Govt. 424)	3
Survey of Tax Literature	3	Legal Accounting (Bus. 410)..	3
Tax Administration and		Legal Research ²	—
Procedure	3	Municipal Corporations	3
Tax Research	—	Preparation of Tax Forms ...	2
Trial and Appellate Court		Sales	2
Practice	3	State and Local Taxation	3
		Tax Research	—
		Virginia Procedure	3

DESCRIPTION OF COURSES

Adjective Tax Law. Second semester; conferences two hours; two credits. MR. CURTIS.

Application of *res judicata*, estoppel, equitable and statutory recoupment doctrines in tax litigation; jurisdiction of the courts in tax matters; nature and burden of proof, civil and criminal; tax liens, transferee liability, and other matters pertinent to collection of taxes.

¹May be taken in lieu of, but not in addition to, Federal Income Tax Law.

²Not more than 3 hours total credit toward fulfillment of degree requirements.

Administrative Law. First semester; lectures three hours; three credits. MR. ATKINSON.

Economic and social forces in regulatory action by administrative tribunals; rule-making and adjudicative procedures by federal and state administrative tribunals and the remedies against administrative action.

Advanced Income Taxation. Second semester; lectures four hours; four credits. MR. ATKESON.

Corporate reorganizations, distributions and capital transactions; corporate income of foreign origin; comparative analysis of tax treatment accorded regular corporations and special classes of corporations and organizations; pension and profit sharing plans; partners and partnerships.

Agency. First semester; lectures two hours, two credits. MR. FISCHER.

Liability of employer for unauthorized acts of his employees, of employer to employee under common law and statute, power of employee to bind employer in contract and tort, undisclosed principals, ratification and termination of the representative relation.

Appellate Briefing. First semester; lectures and conference one hour; one credit. MR. WHYTE.

Preparation of a written brief and oral argument of a selected civil or criminal case before a court composed of faculty members or members of the local bar and bench.

Business Associations. First semester; lectures four hours; four credits. MR. PHELPS.

The general principles of the laws of private corporations and of partnerships; comparison of corporations with other business units, disregard of corporate fiction, formation of a corporation, pre-incorporation agreements, management, control, distribution of earnings, derivative suits.

Civil Procedure. First semester; lectures five hours; five credits. MR. ANDERSON.

Common law actions, suits in equity, contemporary judicial organization, code pleading, the Rules of Civil Procedure for the

United States Districts Courts, trial practice, and an introduction to the basic rules of evidence.

Conflict of Laws. Second semester; lectures three hours; three credits. MR. STASON.

Doctrines of renvoi, characterization and localization; local and territorial rights theories; effect of the full faith and credit, due process, equal protection, and privileges and immunities provisions of the Federal Constitution when the facts of a situation involve more than one state or country; divorce in other than the marriage domicile jurisdiction.

Constitutional History of Modern England. Second semester; lectures three hours; three credits. MR. McCULLY. (This is Hist. 412 in College Catalogue.)

Survey of English constitutional developments from the end of the Middle Ages to the present; the Tudor strong monarchy, the conflict of Crown and Parliament under the Stuarts, the Revolution of 1688 and the establishment of the limited monarchy, the rise of cabinet government, the growth of democracy, and the development of the civil service. (Not offered 1964-1965).

Constitutional Law. Second semester; lectures four hours; four credits. MR. WHYTE.

Judicial function in constitutional cases, division of powers and relationships between the states and the Federal Government, national and state citizenship and protections afforded individual rights.

Contracts. First semester; lectures four hours; four credits. MR. WOODBRIDGE.

Offer and acceptance, consideration, seals, conditions, anticipatory repudiation, damages, impossibility, third party beneficiaries, assignments, discharge, illegality, statute of frauds.

Creditors Rights. Second semester; lectures four hours; four credits. MR. STASON.

Priority of claims in bankruptcy, reorganization and other insolvency proceedings; processes in the trustee's securing and distribution of assets; nature and characteristics of real and personal property securities.

Criminal Law. Second semester; lectures three hours; three credits. MR. W_HYTE.

Substantive elements of the principal crimes, imputability and responsibility, proceedings preliminary to trial, introduction to the administration of criminal law, defenses and rights of persons accused of crimes, professional responsibility in the practice of criminal law.

Equity. First semester; lectures two hours; two credits. MR. STASON.

Injunctions, receiverships, specific enforcement, and other effective methods of equitable enforcement; decrees clearing title; requisites of equitable processes; superseding remedies at law.

Estate and Gift Taxation. First semester; lectures three hours; three credits. MR. CURTIS.

Concepts of gross estate, gross gifts, deductions and credits, with consideration given to the tax aspect of estate planning.

Evidence. First semester; lectures three hours; three credits. MR. PHELPS.

Competency of witnesses, examination of witnesses, credibility, hearsay, searches and seizures, scientific evidence, circumstantial proof, burden of proof, protection of confidential relationships, privilege against self-incrimination and the protection of state secrets.

Family Law. Second semester; lectures two hours; two credits. MR. PHELPS.

The contract to marry, marriage, annulment, including statutory grounds and defenses; divorce, including jurisdiction, statutory grounds and defenses; separation agreements; alimony; custody of children.

*Federal Income Tax Law*¹. First semester; lectures three hours; three credits. MR. CURTIS.

Concepts of income, exclusions, exemptions, deductions and credits, consideration of basis, capital gains and losses, tax-

¹Federal Income Tax Law and the Federal Taxation course can be taken only in the alternative and credit for both will not be allowed.

deferred exchanges, and other transactions accorded specialized treatment; jurisprudential and mechanics of reporting aspects considered.

*Federal Taxation*¹. Second semester; lectures three hours; three credits. MR. REECE.

Structure of the Federal income, social security, estate and gift tax bases; reconciliation of tax and accounting concepts; tax credits and tax computations.

Government and Business Enterprise. Second semester; lectures and conference three hours; three credits. MR. SANCETTA. (This is Econ. 426 in College Catalogue.)

Economic, legal, and political aspects of government regulation of, aid to, and competition with private business.

International Law. Second semester; lectures three hours; three credits. MR. CHOU. (This is Govt. 242 in College Catalogue.)

Survey of the general principles and theories of international law, coupled with case studies; the practice of international law by the major powers and the new problems of international law which have arisen as a result of recent war; the position of war in the international law. (Not offered 1964-1965).

Labor Law. First semester; lectures three hours; three credits. MR. WHYTE.

Rights of workers to strike, picket and boycott, administration of the National Labor Relations Act, as amended, representation, organizational procedure, arbitration and other processes of collective bargaining.

Legal Accounting. Second semester; lectures three hours; three credits. MR. REECE. (This is Bus. 410 in College Catalogue.)

Survey of the general field of accounting, incorporating principles of double-entry bookkeeping, basic accounting for corporations and small business firms, and analysis of financial statements.

Legal History. First semester; lectures three hours; three credits. MR. SWINDLER.

¹Federal Income Tax Law and the Federal Taxation course can be taken only in the alternative and credit for both will not be allowed.

Developments prior to the English common law; historical evolution of common law within the English political system; significance of the works of Bracton, Fortescue, Coke and Blackstone; "reception" of the common law in the New World; influence of American constitutional systems upon legal institutions; significance of the work of Kent, Story and Field; factors influencing reform and restatement of the law in the nineteenth and twentieth centuries. (Not offered 1964-1965).

Legal Philosophy. First semester; lectures three hours; three credits. MR. PHELPS.

Legal institutions; the general theory of law, law and the social sciences, law and general philosophy. (Not offered 1964-1965.)

Legal Profession. Second semester; lectures two hours; two credits. MR. SWINDLER.

The organized bar in England and America; general problems of judicial organization and administration; ethical principles governing office practice and trial practice; relationships with clients; relationships with lawyers and non-lawyers in practice; special problems of corporation counsel; problems of state's attorneys; public service responsibilities of lawyers.

Legal Research. Any semester; hours to be arranged; credit according to work done.

With the approval of the Faculty and to a limited degree, topics in legal research may be substituted for formal courses.

Legal Writing. Second semester; lectures two hours; two credits. MR. PHELPS.

The use of law books, the analysis and head-noting of cases, the preparation of legal memoranda and the commoner types of pleading and other legal documents.

Legislation. First semester; lectures two hours; two credits. MR. SWINDLER.

Organization and operation of legislative bodies, enactment of measures, amendments, revision and repeal, interpretation of statutes, canons of construction, context, punctuation, use of

extrinsic aids such as legislative history and committee reports, drafting of statutes, ordinances and administrative regulations.

Municipal Corporations. Second semester ; lectures three hours ; three credits. MR. SWINDLER.

Origin, nature and powers of local government units ; state-local and Federal-local relationships ; property rights of municipal corporations and municipal corporations' rights over private property ; zoning and land use controls ; condemnation procedures ; urban redevelopment ; controls of streets and highways, including limitations of access to abutting property.

Negotiable Instruments. Second semester ; lectures three hours ; three credits. MR. WOODBRIDGE.

The concept of negotiability and the requirements therefor, transfer, the holder in due course, equities and defenses, liability of parties, discharge, together with a brief survey of suretyship.

Preparation of Tax Forms. Second semester ; lectures two hours ; two credits. MR. ATKESON.

The pattern and content of all major types of Federal tax forms, including all required of business in the payroll and excise tax fields ; the application of the forms to various personal and commercial situations ; and, problems requiring return preparation as a supplement to the course in Federal Income Tax Law.

Property I. First semester ; lectures four hours ; four credits. MR. WOODBRIDGE.

Acquisition of title to personalty, problems in possession, gifts of personalty, estates in land, concurrent ownership, introduction to future interests.

Property II. Second semester ; lectures three hours ; three credits. MR. ANDERSON.

Modern land transaction, recording acts, methods of controlling the use of land, easements and licenses, and rights incident to land ownership.

Sales. Second semester; lectures two hours; two credits.
MR. CURTIS.

Express warranties, implied warranties of title and quality, passage of title, risk of loss, documents of title, and remedies of buyer and seller; common law, Uniform Commercial Code, and Uniform Sales Act treatment of the issues is compared.

State and Local Taxation. Second semester; lectures three hours; three credits. MR. CURTIS.

Limitations under the commerce, due process and equal protection clauses of the Federal Constitution; state and local franchise, income, sales, property and inheritance taxes are considered with some emphasis on those of Virginia.

Survey of Tax Literature. First semester; lectures three hours; three credits. MR. ATKESON.

The historical development of tax theory and policy; the nature and sources of current tax law; the proper use of published materials in the consideration of tax matters; and, a familiarization with the work of modern writers in the field of taxation.

Tax Administration and Procedure. First semester; lectures three hours; three credits. MR. ATKESON.

Statutory procedures as enacted in Subtitle F of the Internal Revenue Code of 1964; regulations and processes issued under the authority of Subtitle F; organizational and operational aspects of the Internal Revenue Service; and, procedures to be followed by taxpayers and their representatives in the audit and settlement of tax matters prior to court litigation.

Tax Research. Either semester; conferences to be arranged; credit according to work done. MR. ATKESON.

Experiments in tax law and regulations drafting; preparation of papers by students on matters of current significance in the tax field. (This course is open only to candidates for the Master's degree.)

Torts. Second semester; lectures four hours; four credits.
MR. WOODBRIDGE.

The concept of tort liability; assault and battery, false imprisonment, trespass to land and personalty, negligence, deceit, defamation, malicious prosecution, trover and conversion.

Trial and Appellate Practice. First semester; lectures three hours; three credits. MR. WHYTE.

Procedural aspects of trials and appeals of civil cases, trial of events in the community or on campus having the elements of a law suit, preparation and argument of moot cases on the appellate level.

Trusts and Estates. First semester; lectures four hours; four credits. MR. STASON.

Testate and intestate succession; preparation and execution of wills and trusts; administration of estates; time rules and the use of *intervivos* and testamentary trusts; charitable trusts.

Virginia Procedure. Second semester; lectures three hours; three credits. MR. PHELPS.

Study of the law rules concerning the notice of motion for judgment, response, pleas in abatement, grounds of defense, counter-claim, reply, summary judgment, pre-trial procedure, depositions and finality of judgment; equity rules concerning the bill of complaint, response, replication, pleas in abatement, cross-bill, intervenors, finality of decrees and injunctions.

THE FOLLOWING COURSES, ALTHOUGH TAUGHT BY MEMBERS OF THE LAW FACULTY, ARE DESIGNED FOR THE COLLEGE UNDERGRADUATE AND DO NOT CARRY LAW CREDIT.

Business Law I. First semester; lectures three hours; three credits. MR. FISCHER.

A study of the more important aspects of the law of contracts, agency and negotiable instruments. Excerpts from selected statutes, textual matter, problems and cases will be used as a basis for discussion and analysis.

Business Law II. Second semester; lectures three hours; three credits. Prerequisite: Business Law I. MR. FISCHER.

Continuation of Business Law I. Topics studied are partnerships, corporations, property, sales, security transactions, surety-

ship, insurance, trusts and estates, business torts, trade regulations and labor law.

Introduction to Law. Second semester; lectures two hours; two credits. MR. W^HYTE.

This course explains the nature and functions of law in society as processes resolving civil and criminal disputes, maintaining historical continuity and doctrinal consistency, protecting voluntary agreements and resolving acute social conflicts. Examples from criminal, tort, contract and labor law illustrate these processes. The student is also introduced to Federal and state court structures through which these processes are conducted and becomes familiar with the nomenclature of law.

THE DEGREE OF MASTER OF LAW AND TAXATION

OBJECTIVES

The program leading to the Master of Law and Taxation degree, the first of its kind to be offered by a college or university, is designed to fill a need for competently trained persons to serve the nation in any capacity in which a thorough comprehension of all phases of taxation is an essential requirement. In the present complex status of our tax law it requires joint consideration by a lawyer, an accountant, an economist, a political scientist, and an expert in business management in order to analyze properly all aspects of a tax matter. While the program does not presume to accomplish expertness in each of these fields, it is intended to equip the student with fundamental groundwork in all and as much of advanced study in each as relates directly to the field of taxation. This required foundation in the related fields, coupled with the twenty-five semester hours of specialized tax study, is designed to provide intensive training in tax law and ability to comprehend all of its diverse facets.

PREPARATION AND PROGRAMS OF STUDY

The Bachelor of Arts, Bachelor of Civil Law, and Master of Law and Taxation degrees may be undertaken in seven years, in which the requirements for the first two degrees are completed in a six-year combined arts and law program and the seventh year devoted to the specialized study of tax law. In addition to the

courses required to be completed for the arts and general law degrees, the following courses are included by students in the taxation program, either as electives or in pursuing their field of concentration in their undergraduate work:

Mathematics: six semester hours credit in college mathematics.

Business Administration: *Financial Management* (Bus. 323), and a minimum of twenty-four semester hours credit in courses in Accounting.

Economics: *Principles of Economics* (Econ. 201-2), *Money and Banking* (Econ. 301-2), *Principles and Methods of Statistics* (Econ. 331), *Public Finance* (Econ. 421), *Fiscal Policy* (Econ. 422), *Government and Business Enterprise* (Econ. 426), *International Trade and Policies* (Econ. 416), and either *Seminar in Economics* (Econ. 434) or *Seminar in Business Research* (Bus. 430), or the equivalent in credit hours and content of these courses if the baccalaureate degree was earned at a college other than William and Mary.

DEGREE REQUIREMENTS

The specialized study of tax law is undertaken by the student in his graduate year following the completion of the requirements for the general law degree. It comprises fifteen semester hours' study in each of two semesters of the courses described below. Such of these courses or their equivalents that the student may have completed in his general law program may be omitted, and, in that event, such of the required courses in Business Administration and Economics as were not completed by the student in his undergraduate study, or other law courses offered by the Marshall-Wythe School of Law, may be taken in their place.

Students holding an academic baccalaureate degree and a bachelor of laws degree from an institution or institutions of approved standing, inclusive of the prerequisite courses in Business Administration and Economics, who have been in residence in the Law School for at least one academic year thereafter, who have completed the prescribed graduate work in tax law within a period not exceeding two years with a quality point average of at least 2.0 (B), and who have demonstrated their ethical fitness, will receive the degree of Master of Law and Taxation.

PROGRAM FOR COMBINED COURES

Leading to A.B. in Business Administration (Accounting) in four years, B.C.L. in six years, with preparation for both Bar and C.P.A. Examinations, and Master of Law and Taxation in seven years.

FIRST YEAR

	<i>1st</i>	<i>2nd</i>
	<i>Sem.</i>	<i>Sem.</i>
Grammar, Composition and Literature (Eng. 101-2)	3	3
Foreign Language	4	4
Mathematics (Math. 103-4)	3	3
Science	5	5
Physical Education	1	1
	—	—
	16	16

SECOND YEAR

English Literature (Eng. 201-2) or Humanities 201-2	3	3
Foreign Language	3	3
Principles of Accounting (Bus. 201-2)	3	3
Principles of Economics (Econ. 201-2)	3	3
Introduction to Government and Politics (Govt. 201-2)	3	3
Principles of Psychology (Psych. 201)	3	—
Physical Education ¹	—	1
	—	—
	18	16

THIRD YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Intermediate Accounting (Bus. 301)	3	Intermediate Accounting (Bus. 302)	3
Cost Accounting (Bus. 303) ..	4	Human Relations in Administration (Bus. 316)..	3
Fundamentals of Marketing (Bus. 311)	3	Financial Management (Bus. 323)	3
Principles and Methods of Statistics (Econ. 331)	3	Auditing (Bus. 304)	3
Money and Banking (Econ. 301)	3	Money and Banking (Econ. 302)	3
Physical Education ¹	1	International Trade and Policies (Econ. 416)	3
	—		—
	17		18

¹Petition must be filed either to defer one hour of Physical Education until first semester of junior year or to take nineteen hours in first semester of sophomore year.

FOURTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Advanced Accounting (Bus. 401)	3	Advanced Accounting (Bus. 402)	3
Civil Procedure	5	Business Policy (Bus. 416) ...	3
Contracts	4	Seminar in Accounting (Bus. 407)	3
Property I	4	Federal Taxation	3
		Negotiable Instruments	3
		Sales	2
	—		—
	16		17

FIFTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Agency	2	Constitutional Law	4
Appellate Briefing	1	Criminal Law	3
Business Associations	4	Family Law	2
Evidence	3	Legal Writing	2
Trusts and Estates	4	Property II	3
Law Electives	3	Torts	4
	—		—
	17		18

SIXTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Law Electives	17	Conflict of Laws	3
		Creditors' Rights	4
		Legal Profession	2
		Law Electives	8
	—		—
	17		17

B.C.L Degree

SEVENTH YEAR

<i>First Semester</i>	<i>Credits</i>	<i>Second Semester</i>	<i>Credits</i>
Public Finance (Econ. 421) ..	3	Fiscal Policy (Econ. 422)	3
Estate and Gift Taxation	3	Advanced Income Taxation ..	4
Survey of Tax Literature	3	Preparation of Tax Forms ...	2
Tax Administration and Procedure	3	Adjective Tax Law	2
Tax Research	3	State and Local Taxation	3
	—	Tax Research	1
	15		15

Master of Law and Taxation Degree