

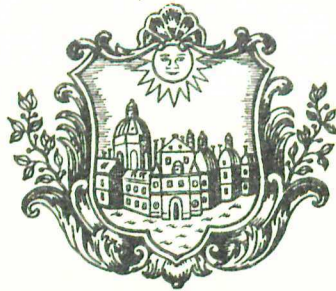
1979

Fall 1979 Evening Offerings Under the Graduate Tax Program

William & Mary Law School

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The Marshall-Wythe School of Law of The College of William and Mary

FALL 1979 EVENING OFFERINGS UNDER THE

GRADUATE TAX PROGRAM

OBJECTIVES

To enable eligible members of the bar and the accounting profession to improve or refresh their tax knowledge. It is designed to help those who must work during the day in the legal and accounting professions to keep pace with rapidly changing tax laws. It is expected that two courses will be offered each semester; depending upon the response, courses will be rotated each year so that in a period of two years approximately 20 to 24 credit hours of different tax courses would be offered. An attorney who wishes to obtain the degree of Master of Laws and Taxation could complete the requirements in a period of two to four years depending on the number of courses taken each semester. Continuation of evening offerings in the tax program is, however, dependent upon satisfactory enrollment levels.

ADMISSION AND DEGREE REQUIREMENTS

Certified public accountants having degrees from approved undergraduate institutions may enroll either as auditors or as unclassified post-baccalaureate students. Attorneys having degrees from approved law schools may enroll either as auditors or as provisional graduate students. Those enrolling as auditors will not take final examinations and will not receive grades. Those enrolled as unclassified post-baccalaureate students or as provisional graduate students will take final examinations and receive grades. Attorneys who complete more than eight credit hours of graded work with an overall average of B for all courses taken are eligible to apply for admission to the degree program. If accepted as degree candidates the courses taken will be credited towards degree requirements. The requirements of the ML&T degree are more fully set forth in the Law School Bulletin. Degree requirements are subject to change by the Faculty. One of the requirements is the completion of eighteen credit hours of tax law courses, exclusive of Legal Accounting, and six hours of either tax law or related law courses with an overall quality point average of B (3.0 on a 4 point scale).

Students considering application to the degree program should obtain a complete description of eligibility and degree requirements from the office of the Dean.

EVENING TAX OFFERINGS

FALL 1979

- 701 **TAX ADMINISTRATION AND PROCEDURE** — Arthur White (2 semester hours)
Thursday - 7:00-8:40 p.m. Class begins Thursday, August 30th.

A study of the procedural problems encountered in the administration of the internal revenue laws including the administrative rules governing practice before the IRS and the judicial rules governing practice before the Tax Court and the District Court. Among the topics which will be considered are the organization of the IRS; procedure relating to the audit, assessment and collection of the tax; fraud; and litigation of deficiencies and refunds. Prerequisite: 311 Federal Income Tax.

- 712 **FRAUD AND CRIMINAL TAX PROSECUTIONS** — Meyer Rothwacks (3 semester hours)
Tuesday - 7:00-9:40 p.m. Class begins Tuesday, August 28th.

Elements of tax crimes; statutes of limitation; methods of proof; searches and seizures; Internal Revenue summonses; privileged material; burden of proof; pre-trial procedures and problems, policy considerations; trial problems; sentences; responsibilities of counsel; civil tax fraud.

- 717 **ADVANCED INDIVIDUAL INCOME TAX** — Stephen Halliday (2 semester hours)
Wednesday - 7:00-8:40 p.m. Class begins Wednesday, August 29th.

Selected provisions of the Internal Revenue Code of particular interest to individual taxpayers will be considered. Special attention will be given to taxation of earned income including current employee benefits, income averaging and the maximum tax; tax shelters including real estate, oil and gas, recapture, at risk, front-end expenses; hobby-loss provisions, investment interest and the minimum tax; energy and investment tax credits; deferred and private annuities, tax-exempt bonds, and short-term trusts; business use of home, rental of a vacation home, travel and entertainment expenses; alimony, child support, and the childcare credit; utilization of foreign source income to reduce U.S. taxes; and tax-free exchanges.

FEES

The tuition or audit fee for Virginia residents is \$36.00 per semester hour and \$89.00 for non-resident (out-of-state) students. Costs of books varies with the course, averaging approximately \$25.00 per course.

The right is reserved to make changes in tuition and other fees at any time.

THE FACULTY

Stephen D. Halliday, *Lecturer in Law*; B.A., Duke University; J.D., College of William and Mary; M.L.&T., Georgetown University.

APPLICATION PROCEDURE

Request application from:

EVENING TAX OFFERINGS
Marshall-Wythe School of Law
College of William and Mary
Williamsburg, Virginia 23185

Meyer Rothwacks, *Thomas C. Atkeson Lecturer in Law*;
B.A., J.D., Cornell University.

Arthur B. White, *Professor of Law*; A.B., LL.B.,
Washburn College.

Evening Tax Offerings
The Marshall-Wythe School of Law
College of William and Mary
Williamsburg, VA 23185

FIRST CLASS
Permit No. 26
Williamsburg
Va. 23185