

Graduate Program in Taxation

SCHOOL *of* LAW

UNIVERSITY *of* WASHINGTON | SEATTLE



LEADERS FOR THE GLOBAL COMMON GOODSM

www.law.washington.edu/Tax





Located in the beautiful and vibrant city of Seattle, the University of Washington School of Law is a highly-ranked law school and one of the world's most respected centers for interdisciplinary legal studies.

In this setting we offer a Master of Laws (LL.M.) in Taxation that provides our graduates with the depth of study that a subject as complex as tax law requires. Our program offers courses taught by both national and international scholars and leading practitioners in their area of specialty. This combination brings practice experience directly into the classroom.

We know our rich and diverse curriculum can prepare you to work in all areas of tax planning – federal, state and local taxation; international tax; and estate, trust, and gift taxation. The experiential training we provide through the federal tax clinic provides our graduates with the demonstrable skills and dedication employers desire.

Whether you hope to work internationally or start your own practice locally, our dedicated faculty and comprehensive curriculum will prepare you to obtain your highest professional aspirations and encourage you to become Leaders for the Global Common Good.

Kellye Y. Testy

*Dean and James W. Mifflin University Professor
University of Washington School of Law*

Location

The Pacific Northwest is home to many of the world's leading corporations, including Microsoft, Starbucks, Nike, Amazon.com, Costco, and Nintendo, and it is the gateway to the Pacific Rim.

Our graduates work throughout the country for law firms, accounting firms, major corporations, and government agencies, including:

Amazon.com

Baker & McKenzie

Bill & Melinda Gates Foundation

Davis Wright Tremaine

Deloitte

Eddie Bauer

Ernst & Young

Foster Pepper

Garvey Schubert Barer

IRS Office of Chief Counsel

K & L Gates

KPMG

Lane Powell

Microsoft

Miller Nash

Perkins Coie

PricewaterhouseCoopers

Schwabe, Williamson & Wyatt

Starbucks

Stoel Rives

U.S. Department of Justice



Due to the program's exceptional professors, engaged students, rigorous curriculum, and close ties with the tax law community in the Pacific Northwest, I left the program with more than just a degree, I left with a head start on my career.

STEPHEN MCDONALD, KPMG, CLASS OF 2007



Curriculum

With its rich curriculum spread out over three quarters, the Graduate Program in Taxation offers its students the range of courses and flexibility to study everything from sophisticated international business transactions to drafting estate planning documents. Our Federal Tax Clinic and Entrepreneurial Law Clinic allow students to represent real clients in disputes with the IRS or in setting up new businesses.



The graduate tax program was instrumental in getting me my position at HUD. Although not in a practicing tax attorney position, my new position requires many of the same statutory research and interpretation skills that I learned in the tax program.

JOHN CHUNG, U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT, PRESIDENTIAL MANAGEMENT FELLOW 2010, CLASS OF 2010

Required Courses

Taxation of Corporations & Shareholders
Federal Tax Controversies & Procedures
Problems of Timing
Property Dispositions & Transactions
Estate & Gift Taxation
Taxation of Partners and Partnerships

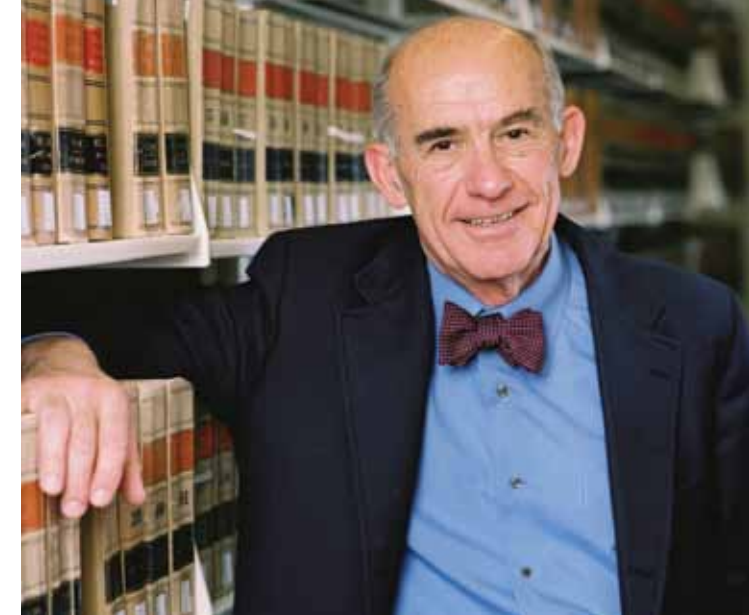
Core Courses

Must take at least two
International Taxation I
International Taxation II
Compensation & Benefits I
Corporate Reorganizations and Acquisitions

Selected Elective Courses

For a complete list, visit www.law.washington.edu/Tax

Exempt Organizations
State & Local Taxation
Advanced State & Local Taxation
Tax Research & Writing
Taxation of Transpacific Transactions
Canada-US Tax Issues
Advising Privately-Owned Business
Federal Tax Policy
Tax Crimes
Drafting Estate Planning Documents
Transfer Pricing
Taxation of Trans-Pacific Transactions
International Mergers and Acquisitions



PROFESSOR ROLAND HJORTH came to the University of Washington School of Law in 1964 and served as its Dean from 1995 to 2001, when he was named the Garvey Schubert Barer Professor of Law. Professor Hjorth conceived the present graduate tax program and worked with the late Professor Meade Emory to design the first LL.M. curriculum and to assemble its first faculty members. He is proud of what the program has established thus far and continues to teach federal tax policy.

I commuted from Portland to attend the LL.M. program, and because of that I needed a flexible evening class schedule and quality instruction. UW's LL.M. program offered me both. Each quarter I benefited from extensive class-offerings taught by excellent faculty. If I could do it all over again of course I would prefer to live in Seattle, but I would not change a thing.

DAN ELLER, SCHWABE, WILLIAMSON & WYATT, CLASS OF 2008

Practical Experience

Federal Tax Clinic

The Federal Tax Clinic provides students practical training in tax law, tax procedure, and the art of lawyering. Working alongside clinic faculty and numerous pro bono attorneys, students have the opportunity to represent low-income taxpayers throughout Washington State in administrative proceedings before the Internal Revenue Service and in federal court.

Entrepreneurial Law Clinic

The Entrepreneurial Law Clinic encompasses an innovative approach to serving entrepreneurs throughout the Pacific Northwest. It teams law and business students with pro bono attorneys and business advisors to provide critical early stage legal and business counseling to Technology Entrepreneurs, Small Business Owners, and Social Entrepreneurs and Non-profits, among others.

Drafting Courses

In addition to the real-world experience our faculty brings to every course, students receive practical training in the classroom prior to transitioning into the workforce. They have access to elective courses such as Tax Research & Writing, Drafting Estate Planning Documents, and Advising Privately-Owned Businesses.

Externships

Students have the opportunity to gain hands on experience by externing for various government agencies, including the IRS Office of Chief Counsel, the Washington State Department of Revenue, and the Washington State Board of Tax Appeals.



PROFESSOR SCOTT SCHUMACHER established the Federal Tax Clinic in 2000 to assist low-income individuals, and he has served as its director since that time. Clinic students, along with dozens of pro bono attorneys, are the first-chair lawyers handling cases against the IRS in administrative proceedings and in court. The clinic represents hundreds of taxpayers a year, and serves the dual purpose of providing assistance to those who otherwise could not afford it as well as invaluable experience to the students who practice in it.

Professor Schumacher frequently lectures and writes in the areas of criminal tax, tax ethics, and tax issues facing low-income taxpayers. He is one of the authors of the book *Tax Crimes* (LexisNexis 2008) and regularly publishes articles in national publications.

"I want you to understand that you did much more than save me money, you made it possible for me to spend my "golden years" decently and not as a pauper. . . There is no way I can ever thank you adequately."

CLIENT, FEDERAL TAX CLINIC

Faculty

The Graduate Program in Taxation draws from the dynamic legal community and experienced practitioners of the Pacific Northwest, all with superior reputations and expertise representing clients from large software companies to small businesses. These practitioners, along with a distinguished full-time faculty, provide LL.M. students with the knowledge, tools, and skills to be outstanding tax professionals, no matter what area of specialty they choose.



The Graduate Program in Taxation not only provided an intensive curriculum, but the faculty and career development resources enabled me to determine both the practice and firm that best matched my career goals.”

ALEX WEBER, KPMG, CLASS OF 2009

FULL-TIME FACULTY

Scott Schumacher

Scott Schumacher is the Director of the Graduate Program in Taxation and the Director of the Federal Tax Clinic. Professor Schumacher teaches Tax Controversies & Procedures in the Graduate Tax Program, and White Collar Crime in the J.D. Program. Prior to joining the University of Washington faculty, he was an attorney with Chicoine & Hallett, P.S., in Seattle, where his practice focused on tax controversy and litigation. He also served as a Trial Attorney with the United States Department of Justice Tax Division and as an Attorney-Advisor to the Honorable Arthur L. Nims III, then Chief Judge of the United States Tax Court.

Samuel A. Donaldson

Samuel A. Donaldson was Director of the Graduate Program in Taxation from 2005 until 2010 and is currently the Associate Dean for Academic Affairs. Professor Donaldson is a four-time recipient of the Philip A. Trautman Professor of the Year award from the School of Law's Student Bar Association. He is currently Of Counsel with the Seattle office of Perkins Coie LLP and is an Academic Fellow of the American College of Trust and Estate Counsel (ACTEC). A member of the Bar in Washington, Oregon, and Arizona, he is the author of the Thomson-West casebook, *Federal Income Taxation of Individuals*, a co-author of the *Price on Contemporary Estate Planning* treatise published by CCH, and a co-author of *Federal Wealth Transfer Taxes*, a reference published by Thomson-West. Professor Donaldson has served as the Harry R. Horrow Visiting Professor of International Law at Northwestern University and a Visiting Assistant Professor at the University of Florida Levin College of Law. An amateur crossword constructor, his puzzles have been published in *The New York Times*, *The Los Angeles Times*, *The Chronicle of Higher Education*, and *USA Today*.

ADJUNCT FACULTY

Jared E. Adams

Condie and Adams, PLLC

Lance W. Behnke

Bracewell & Guilani LLP

Christopher Brown

Summit Law Group PLLC

Elizabeth Crouse

K&L Gates LLP

Paige Davis

Garvey Schubert Barer

Scott M. Edwards

Lane Powell PC

Cori E. Flanders-Palmer

Chicoine & Hallett

Gabe Gartner

Microsoft

Monica Gianni

Davis Wright Tremaine LLP

Kenneth Kilbreath

Inslee, Best, Doezie & Ryder, PS

Dwight Drake

Dwight J. Drake joined the law school faculty in 2004 following a long career as a business and estate planning attorney and corporate executive. He has been an advisor and member of many corporate boards, and took leaves from his practice to serve as a law professor and as the chairman and CEO of a large corporate brand promotion company. He has authored many works for lay and professional audiences, including a monthly training service for planning professionals that ran for eight years.

Roland Hjorth

Dean Emeritus and Garvey Schubert Barer Professor of Law Emeritus, Roland Hjorth received his B.A. from the University of Nebraska. After spending one year at the University of Heidelberg on a Fulbright Fellowship he attended New York University School of Law as a Root-Tilden Scholar, graduating in 1961. After spending three years as an associate at Paul, Weiss, Rifkind in New York, Mr. Hjorth joined the University of Washington Law School faculty in 1964, becoming a full professor in 1969. In the years since 1964, he has been a visiting professor at New York University, the University of Texas at Austin, the University of Michigan, and the University of Florida. Professor Hjorth was named Dean of the University of Washington Law School in 1995 and served in that capacity until June 30, 2001. In 2001 he was designated the Garvey Schubert Barer Professor of Law. He is the author of a book on Taxation of Business Enterprises and a book on Matrimonial Tax. He is the author of numerous articles in legal publications and more than 30 publications designed for continuing legal education programs.

Thomas M. Hayes

KPMG LLP

Lisa L. Johnsen

Bill & Melinda Gates Foundation

Jeffery M. Kadet

Taxation of Trans-Pacific Transactions

Robert L. Mahon

Perkins Coie LLP

Keith G. Medleau

IRS Office of Chief Counsel

Mark Munro

Foster Pepper PLLC

Reid S. Okimoto

KPMG LLP

RoseMary Reed

Stokes Lawrence, PS

Lee A. Thorson

Thorson, Barnett & McDonald, PC

D. Michael Young

Perkins Coie LLP



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