LLM Taxation (MLTX)

Course information contained within the Bulletin is accurate at the time of publication in July 2024 but is subject to change. For the most up-to-date course information, please refer to the Course Catalog.

MLTX 0412. Transfer Credit. 1 to 12 Credit Hour.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0501. Taxation 1. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0502. Tax of Capital Trans.. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0503. Timing: Rec of Income/Ded. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0504. Income Tax. of Invest.. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0505. State & Local Taxation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0506. Tax Aspects Intnat Trans. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0507. International Tax Plann.. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0508. Compliance and Penalties. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0509. Tax of Compensation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0511. Estate and Gift Taxation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0512. Income Tax-Trusts/Estate. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0513. Estate Planning I. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0514. Exempt Organizations. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0515. Estate Planning II. 1 to 2 Credit Hour.
This course examines the advanced planning techniques for charitable giving, the generation-skipping tax, qualified and non-qualified employee benefits, private business buy outs and similar transactions, grantor retained trust interests, use of a business as an estate planning tool, life insurance, elderly and disabled persons and divorce and non-traditional relationships. In addition, the drafting of irrevocable trusts (including Crummey powers), shareholder agreements, partnership agreements and valuation techniques, are covered.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0516. Planning-Family Business. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0520. Real Estate Taxation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0521. Partnership Taxation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0522. Corporate Taxation I. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0523. Corporate Taxation II. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0524. Tax S Corps. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0525. Qual Employee Bene Plans. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0526. Business Planning. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0527. Tax/Affiliated Corportns. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0530. Tax Policy. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0531. Tax Procedure. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0532. Adv. Income Tax Problems. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0533. Adv Corp Tax Problems. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0534. Advanced Pension Problem. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0536. Tax in Debt Workouts. .2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0539. Corporate Taxation II. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0547. Compliance and Penalties. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0641. Law. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0800. Business Planning. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0801. Intro Employee Benefits. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0905. PA Workmen's Comp. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0907. Strikes, Pick, Lock, Boycts. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0908. PA Workers Comp Law II. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0917. Union Unfair Labor Prac. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0918. Fair Labor Standards Act. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0919. Representation and Cert. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0921. Fed Emp Labor Relations. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0928. Federal Labor Practice. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0929. PA Public Emp Rel Act. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0936. Accounting for Lawyers. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0940. Employer Unf Labor Prac. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0941. Labor Contracts and Neg. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0960. Employment Discrim. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0961. Labor Arb and Litigation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0962. Labor Mgmt Rptg Disc Act. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0963. Labor Research. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0964. Age Discrimination. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0965. Crit Issues in Labor Law. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0979. Negotiated Emplee Comp. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0980. OSHA Of 1970. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0981. Equal Pay in Employment. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0997. Tax Planning Seminar. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0998. Guided Research. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX 0999. Tax Research. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G100. Legal English/Communctn. 2 to 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may be repeated for additional credit.

MLTX G403. Graduate Law Division. 1 to 15 Credit Hour.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G406. Contracts. 3 to 4 Credit Hours.
Topics may include: the bargain, fairness, equality of the bargain and formalisms such as parole evidence and Statute of Frauds are examined in the context of the common law and Article 2 of the Uniform Commercial Code. Further utilizing the Uniform Commercial Code, the common law and other statutory bases, impossibility, change, condition, anticipatory breach, good faith duty to act, judicial remedies, controlling risk and remedy, third party beneficiaries and assignment are examined.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G414. Legal Research & Writing. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G415. Legal Research and Writing II. 2 to 3 Credit Hours.
Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G422. Introduction to the American Legal System. 2 to 3 Credit Hours.
Provides the student from a non-common law background with an introduction to the basic concepts, structures and institutions of the American Legal System. Topics include: common law method and its origins; structure of the US government; the Constitution; judicial review, structure, organization and operations of courts in the US; civil litigation, case analysis and precedent; the legislative branch; statutes and legislative history; the executive branch; administrative law; an introduction to basic contract law and tort law.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G460. International Politics. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G463. Intrnl Organizations. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G468. Topics in Intl Politics. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G500. Non Tax Issues with Estate Planning. 1 to 4 Credit Hour.
This course will provide a practical approach to how government benefits intersect with estate planning. We will be discussing national programs (Medicaid, Veteran's Benefits, etc.), with a focus on how these laws are implemented in Pennsylvania.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G501. Introduction to Employee Benefits. 2 Credit Hours.
This course is an introductory course about employee benefit law which will prepare students for the more specialized courses on welfare plans and qualified retirement plans to be offered in subsequent semesters. This course covers the broad range of all aspects of employee law in an introductory fashion including; the origins and fundamentals of the U.S. pension system; the history of ERISA law making and the basic concepts of vesting and nondiscrimination in employee plans; ERISA fiduciary law; and the application of other related laws such as ADA, ADEA and Title VII to employee benefits. The goal of the course is to equip students with the basic historical and theoretical knowledge of employee benefit law and ready them for more specialized studies in this area.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G502. ERISA/Fiduciary Provsns. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G503. Crim Tax Litigatn/Procdr. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G504. IRS Collections. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G505. State and Local Taxation. 2 Credit Hours.
Issues relating to state and local income, property and privilege taxes form the basis of discussion in this course. Pennsylvania and Philadelphia laws imposing taxes on individuals and corporations are used as a focus for the treatment of the theoretical concepts involved.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G506. Intl Taxation-Inbound. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G507. Intl Taxation-Outbound. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G509. Taxation of Executive Compensation. 2 Credit Hours.
This course explores the federal income and social security tax ramifications of special techniques designed to compensate executives including the use of non-qualified deferred compensation plans, rabbi and secular trusts, performance unit plans, phantom stock plans, stock appreciation rights, restricted stock, stock options and other arrangements including golden parachute rules and million-dollar deduction limitations.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G512. Income Taxation of Estates and Trusts. 2 Credit Hours.
This course examines the provisions that determine the income tax liability of trusts, estates and their beneficiaries and emphasizes distributable net income, the distribution deduction and issues involving grantor trusts.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G513. Estate Planning I. 2 Credit Hours.
This course addresses issues of accumulation, conservation and distribution of wealth will be addressed in this course. It examines the applicability of various pre and postmortem estate planning tools and techniques including wills, trusts, life insurance and inter-vivos transfers, together with the tax consequences which arise from their use. The generation skipping tax and the valuation problems encountered in planning and administering an estate are studied.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G514. Taxation of Exempt Organizations. 2 Credit Hours.
This is in-depth study of organizations exempt from federal income taxation and some related subjects. The conditions of tax exemption under Sections 501 to 503 and the various types of organizations granted exemption under these sections are discussed. Particular attention will focus on Section 501(c)(3) entities, the problems of obtaining and maintaining tax exempt status, unrelated business income, and the classification thereof. The taxation of exempt health-care organizations and their for-profit affiliates, and the tax aspects of charitable contributions to exempt organizations - outright gifts, bargain sales, and gifts of partial interests - will also be covered.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G515. Estate Planning II. 2 Credit Hours.
This course examines the advanced planning techniques for charitable giving, the generation-skipping tax, qualified and non-qualified employee benefits, private business buy outs and similar transactions, grantor retained trust interests, use of a business as an estate planning tool, life insurance, elderly and disabled persons and divorce and non-traditional relationships. In addition, the drafting of irrevocable trusts (including Crummey powers), shareholder agreements, partnership agreements and valuation techniques, are covered.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G516. Business and Estate Planning Involving Closely Held Businesses. 2 to 3 Credit Hours.
This course will address the factors that must be considered in advising the family owners and operators of a business. A case study will provide the basis for discussions throughout the semester. Each week, various aspects of the planning problems confronting the hypothetical family owners and operators will be explored and potential solutions plotted. The seminar has been designed to provide insight into the interrelationship of various areas of substantive law and the conflicting needs and agendas of the members of our hypothetical family. The substantive areas that will be examined in detail will include: form of business entity; business prerequisites; buy-sell arrangements; transfers to family members; control and operational issues; family investments outside the business; valuation of the business; and family personality dynamics.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in JUDO 0600 and (MLTX G513 or MLTX G803)

MLTX G518. Introduction to Tax and Legal Reasoning. 1 to 3 Credit Hour.
This course will introduce students to the principles, policies, and structure of the federal income tax system. It covers basic concepts of federal income taxation by studying the Internal Revenue Code, Treasury regulations and sub-regulatory pronouncements, and the judicial opinions, (decisional law) of different courts. Students will examine these authorities in the broader context of the structure of federal government, which informs their relative power and how they interact. Students will develop a foundation of core federal income tax law principles by asking: What is the item? (Does an item of receipt or increase in value constitute income or does an item of expenditure or loss constitute a deduction?) Who is the taxpayer? How is the item of income or deduction characterized? When was the income realized or the deduction allowed? Students will appreciate that the tax Code provides both a source of revenue collection and authority for government to make appropriations to address federal economic and social policy.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G520. Real Estate Taxation. 2 Credit Hours.
In this course, students explore the tax considerations of acquiring, constructing, owning, leasing and disposing of real estate for business use, personal use or as an investment and as a tax shelter. Financing techniques, sale-leaseback transactions, cooperatives, condominiums, certified historic structures, and real estate investment trusts are covered. Emphasis is given to the analysis of tax and economic projections.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G521. Taxation/Partnerships. 2 to 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G524. Business Planning. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G525. Qualified Employee Benefit Plans. 2 Credit Hours.
Students will analyze both the tax and non-tax aspects of qualified pension, profit-sharing and stock bonus plans. Particular emphasis is placed on the effect of the Employee Retirement Income Security Act of 1974 (ERISA), as amended, on such plans. Consideration is given both to designing and drafting new plans and to amending existing plans to conform to the law. Filing and disclosure requirements, fiduciary liability and responsibility, and prohibited transactions are also covered. This course examines the consolidated return regulations in detail. The consequences of filing such returns and the effect on net operating losses, basis, intercompany transactions, excess loss accounts and the acquisition, disposition or liquidation of a member of a consolidated group are studied. The course also examines other problems which face affiliated groups of corporations even when they do not file consolidated returns.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G526. Welfare Benefit Plans. 2 Credit Hours.
This course will cover tax issues employers encounter in providing benefits to their employees. Topics will include tax issues affecting medical, disability, severance and life insurance benefits; tax issues affecting funded welfare plans (such as VEBA's); cafeteria plans; COBRA/HIPPA and other legislation affecting medical plans; coordination of benefits issues including Medicare Secondary Payor rules; and Subrogation rules and other administrative issues.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G527. Tax-Affiliated Corportns. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G528. Civil and Criminal Tax Penalties. 2 to 3 Credit Hours.
This course will focus on civil penalties and criminal sanctions which the Internal Revenue Service may pursue against a taxpayer as well a tax professional (including attorneys; accountants; and real estate, art, and business valuation appraisers) for running afoul of obligations mandated by the Internal Revenue Code and related statutes.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in JUDO 0600.

MLTX G529. Tax Practice from the In-House Perspective. 1 to 4 Credit Hour.
It is more common than ever for the modern corporation to participate in global markets. The in-house tax practitioner must be comfortable identifying and addressing a broad range of tax issues across the globe. These include indirect taxes, transfer pricing, new international regimes and foreign local practice. The in-house tax practitioner also needs a command of issues at the intersection of tax and business, such as tax operations and tax reporting on financial statements. This course gives students familiarity with concepts and terminology relevant to in-house practice, allowing students to prepare for and assess the desirability of an in-house career or to interact more effectively with in-house practitioners from a position at a law firm, accounting firm or in government.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in (JUDO 0600 or MLTX 0501)

MLTX G531. Tax Procedure. 2 Credit Hours.
Students explore various procedural problems involved in practice before the Internal Revenue Service, the Tax Court and the U.S. District and Claims Courts in processing and litigating civil tax cases as well as certain other matters. The organization of the Internal Revenue Service, requests for rulings and the summons power of the Internal Revenue Service also will be reviewed.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G534. State and Local Tax Controversy. 2 to 3 Credit Hours.
This course will examine state and local tax controversies, including audits, administrative and judicial appeals, and important constitutional challenges related to state and local taxes. The first half of the course will focus on managing a state tax audit examination and challenging an audit assessment through the appeals process. Students will analyze common corporate income tax and sales and use tax issues raised in audit examinations. They will also learn the benefits of voluntary disclosure agreements and amnesty programs as options for coming into compliance with state and local tax filing obligations. The second half of the course will focus on constitutional challenges to current state and local tax issues, including issues related to the Commerce Clause, Due Process Clause, Equal Protection Clause, Supremacy Clause and even the First Amendment, which can weave its way into state and local tax cases. This half of the course will also address the prospectivity, retroactivity and remedy that occur once a tax is found to be unconstitutional. Towards the end of the course, students will apply what they have learned throughout the semester in a mock administrative hearing.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in JUDO 0600 (may be taken concurrently)

MLTX G539. Adv Corporation Taxation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G540. Adv Partnership Taxation. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G547. Compliance and Penalties. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G548. Tax Treaties. 1 to 4 Credit Hour.
Tax treaties not only determine what income is subject to tax in a jurisdiction, but they also shape economic decisions and multinational structures. This course will discuss the benefits provided by, and the policies underlying, the US income tax treaty network and provide a framework for analyzing who is eligible for those benefits.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in (JUDO 0935 (may be taken concurrently) or MLTX G571 (may be taken concurrently))

MLTX G549. Business Intelligence. 1 to 4 Credit Hour.
Data is a core building block of modern organizations; transforming data into information and knowledge enables firms to improve tax compliance and make better planning choices. In this course, students learn best practices for acquiring, assessing, and analyzing data to solve tax-related problems. Students gain hands-on experience with these concepts through case studies and exercises utilizing various hands-on access to technology. Students will also gain skills in understanding the principles of transaction-oriented data, and how information is stored and retrieved from a data source, apply data mining and business intelligence techniques to solve tax-related problems, and understand and select appropriate data visualization techniques to effectively communicate results.

Class Restrictions: Must be enrolled in one of the following Classes: Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in (JUDO 0600 or MLTX G518)

MLTX G570. Legal Accounting. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G571. International Taxation. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G572. Intl Tax II: Joint Ventures. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G591. Social Legislation: Law and the Elderly. 2 to 3 Credit Hours.
This course examines the specific programs and the implications of social politics and principles that affect the elderly. Topics to be considered include public entitlements/benefits programs, income maintenance, health care, guardianship and long term care.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G641. Taxation II. 2 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

MLTX G651. Accounting for Income Taxes. 2 to 3 Credit Hours.
Accounting Standards Codification (ASC) 740 is the 2009 codification of Generally Accepted Accounting Principles regarding income taxes. It covers fundamental issues such as how to measure income tax expense each period, how to report the difference between the amount shown as income tax expense on the income statement and the amount of income taxes actually paid based on taxable income, and how to evaluate and reflect tax positions that may or may not be sustained upon examination and subsequent appeal or litigation. This course introduces ASC 740 and provides students with foundational knowledge about preparing and analyzing the financial statement accrual of income taxes considering the applicable accounting standards, tax laws, and financial statement presentation principles for tax expense, deferred taxes, and footnote disclosures. In particular, students will learn about temporary differences, deferred taxes, taxable income, valuation allowance, uncertain tax positions, interim reporting, international tax, and other relevant topics.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Course Attributes: ANON

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in JUDO 0511.

MLTX G801. Intro Employee Benefits. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G802. ERISA/Fiduciary Provisions. 2 to 3 Credit Hours.
This course will focus on the fiduciary and investment management considerations for employee benefit plans under ERISA, primarily on Title I, Part 4 of ERISA.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G803. Estate Planning I. 3 Credit Hours.
This writing seminar addresses issues of accumulation, conservation and distribution of wealth will be addressed in this course. It examines the applicability of various pre and postmortem estate planning tools and techniques including wills, trusts, life insurance and inter-vivos transfers, together with the tax consequences which arise from their use. The generation skipping tax and the valuation problems encountered in planning and administering an estate are studied.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G804. Tax Provsn Corp Acquistn. 2 or 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G805. Drafting and Analyzing Fundamental Estate Planning Documents. 2 to 3 Credit Hours.
Students will learn to draft fundamental estate planning documents (wills, trusts, financial and health care powers of attorney and beneficiary designation forms) against the background of state property law, financial institution contracts and the state (and, sometimes, federal) laws concerning testamentary and non-probate distributions.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G806. Orphans Court Pleading and Trial Practice. 2 to 3 Credit Hours.
This course will cover both petition and accounting practice, and trial practice in the Pennsylvania Orphans' Courts with special attention to will contests. The students will study state and local rules and case law in areas most commonly litigated in the Orphans' Court and will: 1) draft a series of pleading practice documents, 2) learn about the various phases of a trial, and 3) practice their skills in a courtroom setting.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G807. Professional Conduct in Tax Practice. 3 Credit Hours.
In this course, a student will take a focused look at how professional-conduct norms apply in specific contexts of tax practice.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G860. Employee Benefits Tax Policy. 1 to 3 Credit Hour.
This seminar examines federal income tax policy as it relates to selected aspects of employee benefits and enables students to explore the social and economic choices that underlie the tax system.

Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G995. Internatnl Tax Planning. 3 Credit Hours.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

MLTX G998. Tax Research and Writing. 1 to 4 Credit Hour.
Tax practice, unlike subjects grounded on common law, proceeds from statute with distinct contributions from the executive and judicial branches, weaving an intricate web. Taxpayers must self-report, and most taxes are self-assessed. Tax has special professional-conduct rules and penalties. These differences affect how practitioners research, interpret, analyze, and write about tax law. This course focuses on those skills, including consideration of research resources and authorities unique to tax law, and modes for interpreting and analyzing tax authorities. While methods for good writing apply whatever is the content one seeks to explain, the course focuses on some formats and difficulties that are particular to tax practices. The work skills and methods covered are applicable to tax practice generally and specialized knowledge of any practice area is not assumed.

Class Restrictions: Must be enrolled in one of the following Classes: Second Year Law Prof, Third Year Law Prof, Fourth Year Law Prof, Law LLM.
Level Registration Restrictions: Must be enrolled in one of the following Levels: Law Graduate, Law.

Repeatability: This course may not be repeated for additional credits.

Pre-requisites: Minimum grade of D in (JUDO 0600, MLTX 0501, MLTX G518, JUDO C600, or JUDO J600)