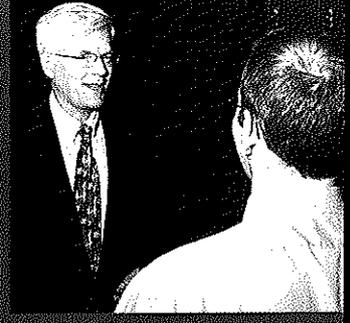
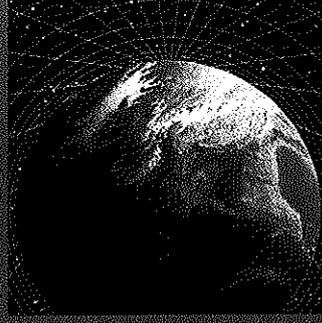
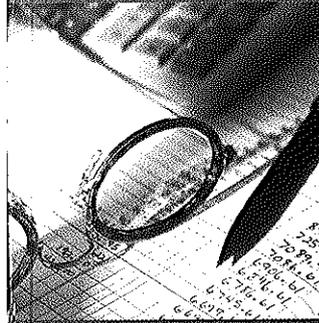


UF LAW

INTERNATIONAL TAX LAW



UNIVERSITY OF
FLORIDA

FREDRIC G. LEVIN COLLEGE OF LAW

Over the past 30 years, the Graduate Tax Program at the University of Florida Levin College of Law has established itself as one of the premier tax programs in the world. Students from throughout the United States and numerous foreign countries come to study for a year and obtain the LL.M. in Taxation degree.

The faculty of the College of Law have now proposed to establish a new degree within the Graduate Tax Program, the **LL.M. in International Taxation, starting in August 2005**, subject to obtaining required approvals from governing authorities at the University of Florida and accrediting agencies. The proposed LL.M. in International Taxation is a one-year course of study that will feature:

- **An outstanding tax faculty** of renowned teachers and scholars
- **A superb international tax curriculum** of great breadth and depth
- **Excellent students** with distinguished records of achievement
- **Financial aid opportunities** for a number of students
- **State-of-the-art** classroom and research facilities
- **An attractive campus** in a most livable city

We believe the proposed LL.M. in International Taxation will provide a truly unique and rewarding experience in advanced tax studies. We appreciate your interest and invite your inquiries. We look forward to hearing from you.

Michael K. Friel
Director, Graduate Tax Program
Professor of Law

Tax Faculty

The tax faculty share a strong dedication to teaching and scholarly research, along with significant practical experience. They are the authors of major taxation textbooks and treatises widely used in law schools and in tax practice. They have served as consultants and as leaders of professional organizations. They are full-time members of the College of Law faculty, and all of the students in the International Taxation program will have the opportunity to study with these outstanding professors.



DENNIS A. CALFEE *Professor; Alumni Research Scholar*

BACKGROUND: B.B.A., J.D., Gonzaga University; LL.M., University of Florida. Two-time Teacher of the Year. Certified Public Accountant. Publications include Federal Estate and Gift Taxation. Former faculty, Academy of International Taxation, Republic of China. **EXPERTISE:** Authority on Taxation.



PATRICIA E. DILLEY *Professor*

BACKGROUND: B.A., Swarthmore College; M.A., University of Pennsylvania; J.D., Georgetown University; LL.M., Boston University. Former staff: U.S. House Ways & Means Committee and Social Security Subcommittee (Director, Chief Counsel.) **EXPERTISE:** Social Security, Deferred Compensation, Individual Income/Corporate Taxation, International Taxation, Advanced Employee Benefit Law, Retirement Income Policy.



MICHAEL K. FRIEL *Associate Dean and Director, Graduate Tax Program; Professor*

BACKGROUND: B.A., J.D., Harvard University; LL.M., New York University. Co-author of textbooks Taxation of Individual Income; Understanding Federal Income Taxation; and treatise Modern Estate Planning. **EXPERTISE:** Federal Income Taxation.



DAVID M. HUDSON *Professor; Director of LL.M. in Comparative Law Program*

BACKGROUND: B.S., Wake Forest University; J.D., Florida State University; LL.M., University of Florida; LL.M., University of London. Editorial consultant, Commerce Clearing House's Federal Tax Service. Co-author, Black Letter on Federal Income Taxation. Editor, Florida Tax Review. **EXPERTISE:** Taxation, State and Local Taxation, International Tax, Immigration Law.



LAWRENCE LOKKEN *Hugh F. Culverhouse Eminent Scholar in Taxation*

BACKGROUND: B.A., Augsburg College; J.D., University of Minnesota. Order of the Coif. Co-author of Federal Taxation of Income, Estates & Gifts, and Fundamentals of International Taxation. Former Editor, Florida Tax Review. Former Editor-In-Chief, Tax Law Review. **EXPERTISE:** International Taxation.



International Tax Professors

Eminent Scholars/Professors Lawrence Lokken (left) and Paul McDaniel, and Associate Professor Diane Ring bring to the proposed LL.M. in International Taxation a remarkable wealth of teaching, scholarship, and expertise in this increasingly important field of law. They will be the principle teachers of the international tax courses.



PAUL R. MCDANIEL *James J. Freeland Eminent Scholar in Taxation*

BACKGROUND: B.A. University of Oklahoma; LL.B. (cum laude), Harvard Law School; Honorary Doctor of Laws, Uppsala University, Sweden. Co-author of more than 50 articles and eight books on taxation. Former Acting Associate Tax Legislative Counsel, Office of Assistant Secretary for Tax Policy; and Director, New York University Graduate Tax and International Tax Programs. EXPERTISE: U.S. and International Tax Law.



MARTIN J. MCMAHON JR. *Clarence J. TeSelle Professor*

BACKGROUND: B.A., Rutgers College; J.D., Boston College; LL.M., Boston University. Published more than 40 articles and co-authored five casebooks on taxation. Frequent speaker at tax institutes; former Professor-in-Residence, IRS Office of Chief Counsel. EXPERTISE: Individual Income Taxation, Corporate Taxation, Partnership Taxation and Tax Policy.



C. DOUGLAS MILLER *Professor; Director of Center for Estate and Elder Law Planning & Estates and Trusts Practice Certificate Program*

BACKGROUND: B.S. (with distinction), J.D., University of Kansas; LL.M., Rudick Memorial Award (first in class), New York University. Served on Florida Bar Certification Committee, Real Estate, Probate & Trust Law Section, Executive Committees, Taxation & General Practice Sections. Twice named Teacher of the Year. EXPERTISE: Federal Taxation, Estates & Trusts, Estate Planning.



MICHAEL A. OBERST *Professor*

BACKGROUND: B.S.B.A., J.D., University of Florida. Former Attorney Advisor, U.S. Tax Court; Legislative Counsel to U.S. Congress Joint Committee on Taxation; Editor, Florida Tax Review. EXPERTISE: Taxation.



DAVID M. RICHARDSON *Professor*

BACKGROUND: B.S., Rensselaer Polytechnic Institute; LL.B. (cum laude), Columbia University; LL.M., New York University. Former Graduate Tax Program Director. Chair, Florida Bar Tax Certification Committee and Tax Section. Fellow, American College of Tax Counsel. Former partner in leading law firms in Miami, New York, and Washington, D.C. EXPERTISE: Taxation.



DIANE M. RING *Associate Professor*

BACKGROUND: A.B. (summa cum laude), J.D. (magna cum laude), Harvard. Phi Beta Kappa, John Harvard Scholar, Elizabeth Carey Agassiz Scholar. Editor, Harvard Law Review. Former Harvard Assistant Professor of Law. National Reporter for 2004 Conference on Double Nontaxation for International Fiscal Association. EXPERTISE: International Tax Law and Relations, Taxation of Financial Instruments.



STEVEN J. WILLIS *Professor; Associate Director, Center on Children and Families*

BACKGROUND: B.S., J.D., Louisiana State University; LL.M., New York University. Order of the Coif. Certified Public Accountant. Former Managing Editor, Tax Law Review. Visiting Professor, Leiden University, Netherlands. Author of numerous articles on Taxation. EXPERTISE: Taxation.

Curriculum, Admissions, Placement, Tuition, Financial Aid & Housing

The proposed LL.M. in International Taxation is designed as a challenging and rewarding one-year course of study for full-time students that will help prepare them for careers in tax law. The degree will require the satisfactory completion of 26 semester credit hours in taxation or other approved courses, with at least 13 of these credit hours in international tax courses, and with a cumulative grade point average of 3.0 or higher on a 4.0 scale. Most tax courses are 2-credit or 3-credit courses.

The curriculum for the LL.M. in International Taxation will provide extensive and in-depth study of major problems and issues in international taxation and will include courses and coverage in:

- U.S. International Taxation (Parts I & II)
- International Tax Policy
- International Tax Planning
- International Tax Seminars
- Tax Treaties
- European Taxation
- Comparative Taxation
- Transfer Pricing

The curriculum will also offer courses in U.S. taxation, including: Income Taxation (Parts I & II); Corporate Taxation (Parts I & II); Partnership Taxation; Taxation of Gratuitous Transfers; Income Taxation of Trusts & Estates; Estate Planning; Deferred Compensation; Tax Exempt Organizations; State & Local Taxation; Taxation of Financial Instruments; and Procedures in Tax Fraud. Students will also have the opportunity to engage in approved Independent Study projects under the supervision of a member of the tax faculty.

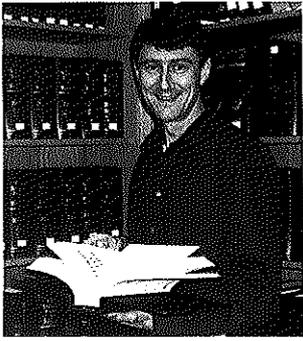


Graduate Tax Lecture Series

The Graduate Tax Program offers an outstanding series of lectures featuring prominent government officials, tax practitioners and scholars.

The lecture series has included an annual "Ethics in Taxation" workshop, as well as presentations on major tax topics of current interest.

University of Florida Graduate Tax students are increasingly drawn to this top-ranked program from countries outside the U.S., greatly enhancing global networking opportunities for participants.



Cambridge University Law Professor Peter Harris (above) taught a European Taxation course at the UF College of Law last year. The Richard B. Stephens Tax Research Center provides access to the extensive tax holdings, including international tax holdings, computer research systems, and word processing equipment of the law school's Legal Information Center. Separate study carrels are provided to tax students.

Admissions

The proposed LL.M. in International Taxation will be open to both U.S. and international students. Graduates of U.S. law schools and graduates of law schools outside the U.S. will be considered for admission on the basis of outstanding credentials, including the applicant's potential for distinguished performance in the program, academic record, professional experience and geographical factors. Admission to the LL.M. in International Taxation degree program will be for the Fall semester. Enrollment is not expected to exceed 25 students. (Enrollment in the existing LL.M. in Taxation program has averaged about 60 students.) For admissions information, please contact us as soon as possible at the addresses and numbers below.

Placement Services

The Center for Career Services at the College of Law provides access to a variety of services such as: placement and career counseling; employer interview opportunities; programs and panels; reviews of resumes and cover letters; job listings and employer directories; and on-line placement databases.

Tuition & Cost of Living

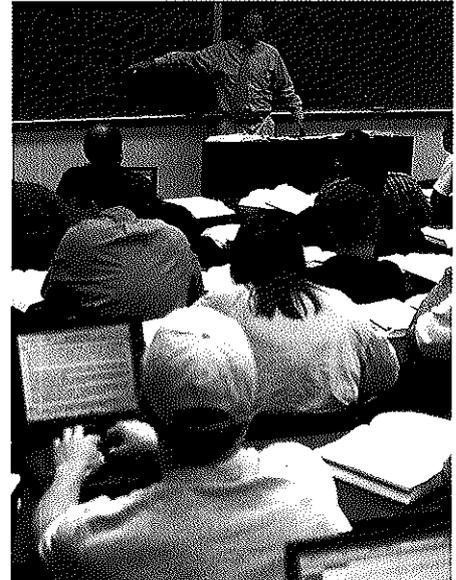
Tuition for law courses for the 2004-2005 academic year is \$945 credit hour for nonresidents of Florida. Tuition for the 2005-2006 academic year will be determined in late spring or summer of 2005. The cost of living in Gainesville is quite moderate, an estimated \$11,600 for books, supplies, clothing, computer, food, insurance, room and transportation in 2004-05.

Financial Aid

Admitted students are considered for all available financial aid, including scholarships and research assistantship appointments that may significantly reduce the cost of attending.

Housing

Most College of Law students live in off-campus apartments. Information about on-campus and off-campus housing can be obtained from the University of Florida Division of Housing, P.O. Box 112110, Gainesville, FL 32611. Email: houinfo@housing.ufl.edu. Phone: 352-392-2161.



Welcome...

TO LAW AT FLORIDA

The Graduate Tax Program is part of a major research university and of a most comprehensive law school. The University of Florida, which was founded in 1853, is one of the nation's leading public universities and is a member of the Association of American Universities, which recognizes outstanding North American graduate research universities. The Levin College of Law, which was founded in 1909, is one of the nation's leading public law schools, accredited by the American Bar Association, and a member of the Association of American Law Schools.

AND WELCOME TO GAINESVILLE

Gainesville has been rated as one of the nation's most livable cities and as a top 10 city for outdoor recreation. The Gainesville area has numerous lakes, rivers and springs, and offers opportunities for outdoor sports and activities, including hiking, jogging, bicycling and boating. The city also has all the entertainment and cultural offerings expected as part of a major university. Gainesville, which has a metropolitan area population of about 200,000 and an average temperature of about 70 degrees F (about 21 C), is located in north central Florida between the Atlantic Ocean and the Gulf of Mexico, about two hours by car from either coast, as well as from major cities such as Orlando and Tampa.

EXPANDED UF LAW LIBRARY AND ACADEMIC FACILITIES

Construction and remodeling expected to be complete in Spring 2005 will establish the University of Florida Levin College of Law campus and facilities as one of the most beautiful state-of-the-art academic law environments in the country.

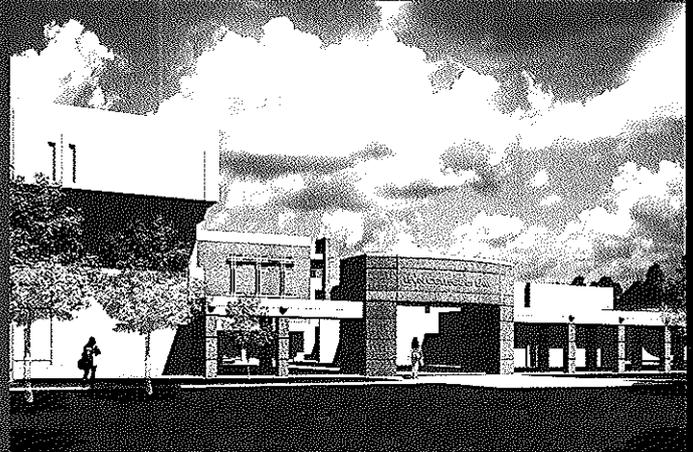
Architects' rendering of the proposed main law school entrance shows a 100,000 square-foot Lawton Chiles Legal Information Center (right), a courtyard leading to two new three-level towers featuring classrooms and seminar rooms, and Bruton-Geer Hall with offices and additional classrooms.

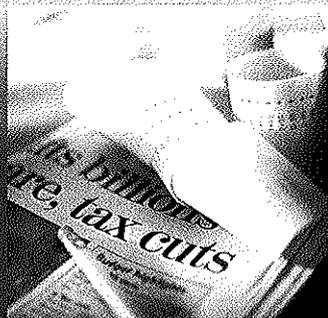
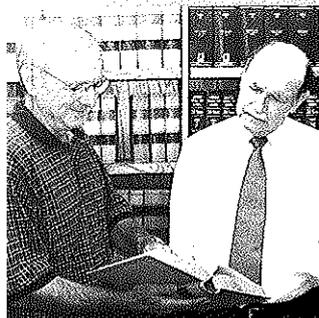
The enlarged Legal Information Center will include redesigned and expanded space for the Richard B. Stephens Tax Research Center, Graduate Tax study areas and meeting room, and offices for the Florida Tax Review.

For Further Information About the Proposed LL.M. in International Taxation

<http://www.law.ufl.edu/tax/>

LL.M. in International Taxation
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Gainesville, FL 32611
Professor Michael K. Friel
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