

UC HASTINGS TAX AND TAX-RELATED COURSE OFFERINGS FOR 2017-18*

(draft as of 3/27/17)

To complete the tax concentration, students must complete the 4 required courses (Federal Income Taxation, FIT of Corporations & Partnerships, Taxation of Family Wealth Transfers, and the Tax Concentration Seminar). Students must also complete at least 10 units of tax-related electives (up to 3 units of which can come from specified non-tax classes).**

As of 3/27/17, the expected tax and tax-related course offerings for 2017-18 are as follows:*

<p align="center">Core/Required Courses</p> <p><i>Tax concentrators are required to take the following four courses:</i></p> <ol style="list-style-type: none"> 1. <i>Federal Income Taxation</i> 2. <i>FIT of Corporations & Partnerships</i> 3. <i>Taxation of Family Wealth Transfers</i> 4. <i>Tax Concentration Seminar</i> 	<table border="0" style="width: 100%;"> <tr> <td align="center" style="width: 50%;">Fall 2017</td> <td align="center" style="width: 50%;">Spring 2018</td> </tr> <tr> <td> <ul style="list-style-type: none"> • Federal Income Taxation (3) • FIT of Corporations & Partnerships (4) </td> <td> <ul style="list-style-type: none"> • Federal Income Taxation (3) (1L; 2L/3L) • Taxation of Family Wealth Transfers (3) </td> </tr> <tr> <td align="center" colspan="2">2017-18</td> </tr> <tr> <td align="center" colspan="2">Tax Concentration Seminar (year-long for a total of 2 units; taken in 3L year)</td> </tr> </table>	Fall 2017	Spring 2018	<ul style="list-style-type: none"> • Federal Income Taxation (3) • FIT of Corporations & Partnerships (4) 	<ul style="list-style-type: none"> • Federal Income Taxation (3) (1L; 2L/3L) • Taxation of Family Wealth Transfers (3) 	2017-18		Tax Concentration Seminar (year-long for a total of 2 units; taken in 3L year)	
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<p align="center">Qualifying Tax and Tax-Related Electives</p> <p><i>[10 units required for the tax concentration (including up to 3 units from courses listed in “Non-Tax Electives”)]</i></p> <p><i>Be sure to check co/pre-requisites.</i></p>	<table border="0" style="width: 100%;"> <tr> <td align="center" style="width: 50%;">Fall 2017</td> <td align="center" style="width: 50%;">Spring 2018</td> </tr> <tr> <td> <ul style="list-style-type: none"> • Estate Planning Seminar (2) • Pensions & Employee Benefits (2) • State & Local Tax (3) • U.S. Taxation of Foreign Transactions & Investments (3) </td> <td> <ul style="list-style-type: none"> • Business Planning Seminar (2) • Business Tax Practicum (2) • Tax Procedure (2) • <i>ONE of the following:</i> Nonprofit Organizations (2 or 3); OR Federal Income Taxation of Real Estate & Other Investments (3) </td> </tr> <tr> <td align="center" colspan="2"><i>The following Qualifying Tax and Tax-Related Electives are generally available both semesters.</i></td> </tr> <tr> <td align="center" colspan="2"> <ul style="list-style-type: none"> • Independent Study (1 or 2) (counts toward concentration with permission of Tax Concentration Advisor) • Tax and Tax-Related Experiential Electives (a maximum of 3 units can count toward the minimum of 10 elective units required). <ul style="list-style-type: none"> ○ This generally includes Legal Externships in tax placements (e.g., with the IRS Office of Chief Counsel, DOJ Tax Division, SF City Attorney’s Office Tax Team, FTB, or BOE). A student who wants another tax externship placements to count as a “Qualifying Tax and Tax-Related Elective” should consult with the Tax Concentration Advisor before enrolling in such externship. ○ This also includes participation in the Interscholastic Competition—Tax Challenge. </td> </tr> </table>	Fall 2017	Spring 2018	<ul style="list-style-type: none"> • Estate Planning Seminar (2) • Pensions & Employee Benefits (2) • State & Local Tax (3) • U.S. Taxation of Foreign Transactions & Investments (3) 	<ul style="list-style-type: none"> • Business Planning Seminar (2) • Business Tax Practicum (2) • Tax Procedure (2) • <i>ONE of the following:</i> Nonprofit Organizations (2 or 3); OR Federal Income Taxation of Real Estate & Other Investments (3) 	<i>The following Qualifying Tax and Tax-Related Electives are generally available both semesters.</i>		<ul style="list-style-type: none"> • Independent Study (1 or 2) (counts toward concentration with permission of Tax Concentration Advisor) • Tax and Tax-Related Experiential Electives (a maximum of 3 units can count toward the minimum of 10 elective units required). <ul style="list-style-type: none"> ○ This generally includes Legal Externships in tax placements (e.g., with the IRS Office of Chief Counsel, DOJ Tax Division, SF City Attorney’s Office Tax Team, FTB, or BOE). A student who wants another tax externship placements to count as a “Qualifying Tax and Tax-Related Elective” should consult with the Tax Concentration Advisor before enrolling in such externship. ○ This also includes participation in the Interscholastic Competition—Tax Challenge. 	
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*Please note that this course listing is tentative and remains subject to change.

**If you have questions about the information on this handout or you would like to discuss academic planning that involves tax coursework, please contact Prof. Heather Field at fieldh@uchastings.edu.

UC HASTINGS TAX AND TAX-RELATED COURSE OFFERINGS FOR 2017-18 (CONT.)

(draft as of 3/27/17)

<p align="center">Non-Tax Electives <i>[up to 3 units of these courses can count toward the overall requirement that a student earn 10 elective units]</i></p>	<p align="center"><i>This is a list of all Non-Tax Electives that can count (up to 3 units) toward the Tax Concentration (as of the 2016-17 course catalog). These courses <u>MAY or MAY NOT</u> be offered in a given academic year. Please check the course schedule/catalog when it becomes available to determine whether the course will be offered in 2017-18 and, if so, in which semester. Also, be sure to check co/pre-requisites.</i></p> <ul style="list-style-type: none"> • Advanced Business Law Seminar (2) • Advanced Corporate Law (2) • Advanced Legislative Process Seminar (2) • Advanced Negotiation: Art of the Deal (2 or 3) • Appellate Advocacy (2) • Bankruptcy (3) • Business Bankruptcy & Corporate Reorganization (2) • China – Business Law & Economic Rights Seminar (2) • Commercial Contract Writing (2) • Community Economic Development Clinic • Consumer Finance & Bankruptcy (2) • Contract Drafting & Negotiation (2) • Corporate Finance (3) • Current Problems in State & Local Gov. Seminar (3) • Deals (3) • Elder Law (3) • Estate Drafting (1) • Federal Courts (3) • Financial Crises & Regulation (2) • International Business Transactions (3) • International Trade Law & Policy (3) • Investment Management Law (3) • Judicial Externship • Law & Business in Japan Seminar (2) • Law & Economics Seminar (2) • Law of Banking and Financial Institutions (3) • Law Practice Management (3) • Legislation Clinic • Local Government Law Clinic • Medical-Legal Partnership for Seniors Clinic • Mergers & Acquisitions (3) • Political Economy of Law Seminar (2) • Public Finance Seminar (2) • Real Estate Transactions (2) • Secured Transactions (3) • Securities Regulation (3) • Social Enterprise & Economic Empowerment Clinic • Startup Legal Garage • Transactional Law Practicum (3) • Venture Capital & the Start-Up Technology Co. (2)
<p align="center">Tax-Related Clinical/Externship Opportunities</p>	<p><i>The electives listed above provide many opportunities for students to engage in experiential learning while earning credit toward the tax concentration. <u>Students are strongly encouraged to take at least one such opportunity.</u></i></p> <p><i>For ease of reference, clinical and externship opportunities are in bold above. Note also that the Business Planning Seminar and the Estate Planning Seminar (among other courses listed) involve simulation exercises, which also provide opportunities for experiential learning.</i></p>
<p align="center">Also of Interest</p>	<ul style="list-style-type: none"> • Financial Basics for Lawyers (2) (Fall 2017)