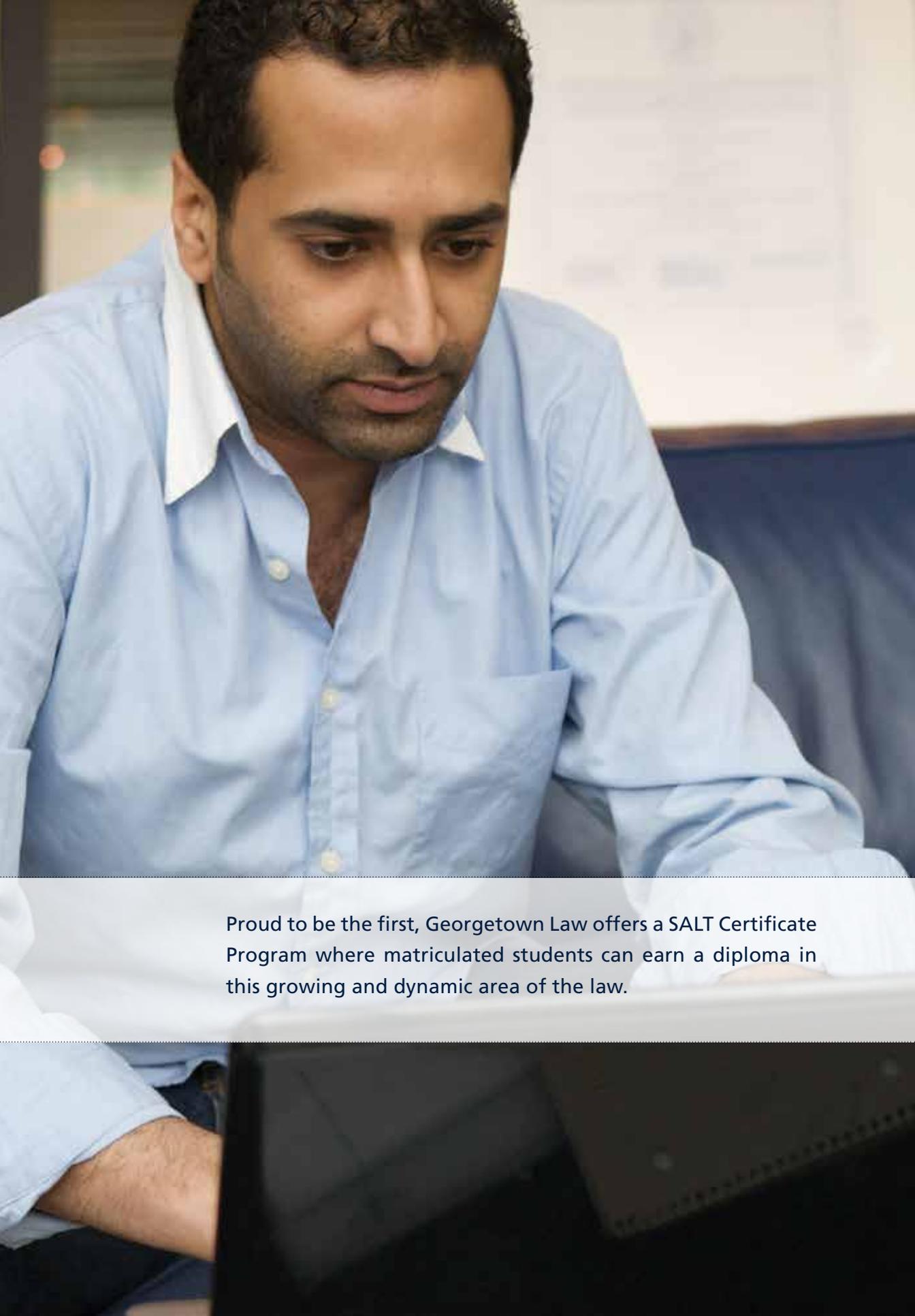


GEORGETOWN LAW

STATE AND LOCAL TAX CERTIFICATE PROGRAM

Center of Excellence For The Study of State and Local Taxes
and Global Indirect Taxes





Proud to be the first, Georgetown Law offers a SALT Certificate Program where matriculated students can earn a diploma in this growing and dynamic area of the law.



STATE CAPITOL OF NEW MEXICO

GROWING COMPLEXITY AND RISKS ARE CAUSING EMPLOYERS TO SEEK MORE ATTORNEYS TRAINED IN STATE AND LOCAL TAX LAW

U.S. federalism reflects a system of disparate Federal, State and local tax laws. Frequently the tax and administrative burdens of multijurisdictional taxpayers are higher at the subnational level than the national level of government. As business enterprises expand operations into additional States and nations, complex multistate tax issues frequently arise whose resolution requires specialized training.

Until now, law school tax programs have not offered a broad range of state and local tax (SALT) courses; instead offering topical curriculums built around areas addressed in the subchapters of the Internal Revenue Code (IRC). This has left a void for employers who value and are seeking attorneys with SALT knowledge; similarly, it has left a void for attorneys who wish to learn more about issues implicated by U.S. subnational tax laws.

Proud to be the first, Georgetown Law offers a SALT Certificate Program where matriculated students can earn a diploma in this growing and dynamic area of the law. The SALT Certificate diploma can be earned on a stand-alone basis, or as part of the study necessary to earn an LL.M. (Tax) degree. Moreover, the SALT Certificate diploma can be earned on a distant learning basis for attorneys unable to attend classes in Washington D.C.

This brochure highlights additional factors that are fueling greater job opportunities for SALT-knowledgeable lawyers. Also, it outlines the types of challenges and opportunities awaiting those lawyers. Further, it details the SALT

Certificate Program that has been designed to assist lawyers desiring greater knowledge and work in this area. Finally, it provides enrollment information; where to turn if additional information is desired; and, an overview of the *Center of Excellence for the Study of State and Local Taxes and Global Indirect Taxes*.

FACTORS FUELING JOB OPPORTUNITIES FOR SALT LAWYERS

Unlike the U.S. Constitution, most State constitutions mandate the maintenance of a balanced budget. To meet this balanced-budget mandate and the ever rising costs of government, State lawmakers and administrators are continually challenged to seek new ways to accelerate tax collections, assure compliance and, at times, expand the tax base. This perennial challenge is particularly acute at times, like now, when the economy is in recovery, and global competition threatens all but the most competitive States in maintaining their taxpayer base, let alone seeking to attract new capital and jobs.

To say that the subnational tax laws of the U.S. reflect a dynamic and complex environment verges on an understatement. Collectively, tax law changes among the States and their localities number in the thousands each year. For multijurisdictional taxpayers, keeping abreast of legislative changes, as well as compliance, planning and controversy requirements is complex and demanding. Errors can result in costly tax penalties, reputational harm and non-tax sanctions by regulators (e.g., SEC and DOL) charged with safeguarding capital markets and the labor force, among other things.



THE TYPES OF CHALLENGES AND OPPORTUNITIES AWAITING SALT LAWYERS

SALT lawyers work in an environment of complex, nonuniform and ever changing tax laws. Similar to the environment encountered by lawyers working on a transnational basis, SALT lawyers frequently need to consider a multitude of different types of taxes. Moreover, even where dealing with the same type of tax, legislative, judicial and executive pronouncements can be different from one State to the next. Moreover, different areas of the law can be implicated depending upon the State tax issue at hand.

For instance, on an income tax level, many States reference the application of their laws to the IRC. Accordingly, when addressing State income tax issues, frequently the SALT lawyer will need to analyze the IRC to determine the State answer. Moreover, and virtually unique to SALT lawyers is a need to understand and apply various federal statutory and Constitutional provisions that, in part, define the taxing rights of subnational governments, as well as the protections afforded those they tax.

Among other opportunities some experienced SALT lawyers now enjoy is an ability to contribute their knowledge of SALT regimes to global enterprises who seek more cost-effective and business aligned tax departments. For instance, there are many economic and operational similarities between U.S. sales and use taxes and non-U.S. value added taxes. As a consequence, a growing number of multinational corporations are analyzing and implementing cross-border risk management initiatives aimed at, among other things, a tax department better aligned with its global supply chain, and which can leverage the organization's tax knowledge and skills wherever located. Similarly, many organizations are expanding the focus of their SALT credit and incentive practices to include global management of available credits and incentives.

THE GEORGETOWN LAW SALT CERTIFICATE PROGRAM

First among law schools, Georgetown Law offers a SALT Certificate Program that can be pursued on a full- or part-time basis; in person at the Law Center, or via remote distance learning; and, either on a stand-alone basis or in conjunction with a LL.M. (Tax) degree. The SALT program is taught by distinguished faculty comprised of leading practitioners from professional service firms, Fortune 500 companies, and organizations representing the interests of State Governments and corporate taxpayers. The curriculum covers the major aspects of practice in this field, with courses that are both current and practical in their focus.

Faculty and guest lecturers for the SALT courses include: Professor **Philip M. Tatarowicz**, former National Director, State & Local Tax Services, Ernst & Young, and Distinguished Visitor from Practice, Georgetown Law; **Richard Capino**, Principal, National Tax Department, Ernst & Young; **Marianne Evans**, Senior Manager, Washington National Tax (SALT), KPMG; **Jeffrey Friedman**, Partner, Sutherland Asbill & Brennan; **Donald Griswold**, Partner, Crowell Moring; **Stephanie Lipinski Galland**, Partner, Williams Mullen, Washington D.C.; **Walter Nagel**, Partner, Crowell & Moring; **Joseph Huddleston**, Executive Director, Multistate Tax Commission; **Shirley Sicilian**, General Counsel, Multistate Tax Commission; **Alan Levine**, General Counsel, D.C. Office of Tax & Revenue; **Michael Fatale**, Chief, Rulings & Regulations Bureau, Massachusetts Department of Revenue; **Todd Lard**, Partner, Sutherland Asbill & Brennan; **Bob Burgner**, Director of State Taxes, General Electric Company; **Kendall Houghton**, Counsel, Alston & Bird; **Jaye Calhoun**, Partner, McGlinchey Stafford PLLC, New Orleans.



Required Course Work

To earn the SALT Certificate diploma, a matriculated student must successfully complete 10 credit hours of course work exclusively focused on SALT matters. While the Law Center does not offer a LL.M. degree on a remote learning basis, it will allow students who earned a SALT Certificate diploma on a remote learning basis to apply up to 10 credit hours towards a LL.M. degree.

As a stand-alone program, the Certificate can be completed in two or more semesters of part-time study. The Tax LL.M. curriculum includes more than 80 courses covering all aspects of corporate taxation, international taxation, partnerships, retirement income, executive compensation, tax practice and procedure, and exempt organizations.

Course Selection

Students must have completed a basic course in federal individual income tax and in US constitutional law prior to commencing work on the SALT Certificate. In rare cases, these prerequisites may be waived if a student has substantial relevant work experience.

The SALT Certificate Program has five required courses, comprising 10 academic credits. In cases where a student can demonstrate substantial relevant work experience and knowledge of topics addressed by one of the required courses, a tailored independent research course under the supervision of a faculty member may be substituted. The required courses are:

- **State and Local Taxation: Income & Franchise Taxes** (Fall Semester, 2 credits)
- **State and Local Taxation: Sales and Use Taxes** (Fall Semester, 2 credits)

- **State and Local Taxation: Other Business Taxes** (Fall Semester, 2 credits)
- **Federal Limitations on State & Local Taxation** (Spring Semester, 2 credits)
- **Special Topics in State & Local Taxation** (Spring semester, 2 credits)

Students completing the SALT Certificate as part of the Tax LL.M. degree may also choose elective courses addressing related topics like VAT, public finance, and the tax treatment of municipal bonds.

Available SALT Externships Offering Practical Hands-on Experience

Students pursuing the SALT Certificate diploma, in conjunction with earning the Tax LL.M. degree, may potentially earn academic credit for part-time work at professional service firms and at government and nonprofit agencies like the D.C. Office of Tax and Revenue, the Multistate Tax Commission, Federation of Tax Administrators, Tax Executives Institute, and the Tax Foundation. Other current externship sponsors include: General Electric Company; General Dynamics Corporation; Morrison & Foerster; Crowell & Moring; McDermott Will & Emery; Sutherland; Asbill & Brennan; Jones Walker; Alston & Bird; Deloitte Tax, Ernst & Young; KPMG; PricewaterhouseCoopers; and Grant Thornton.

Externship opportunities are not available to students pursuing the SALT Certificate diploma on a distant learning basis.



Available SALT Scholarships and Fellowships

The Council on State Taxation (COST), in conjunction with the Law Center offers two Fellowships in State and Local taxation. Fellows receive a stipend and a two-semester internship at COST.

The National Association of State Bar Tax Sections (NASBTS) offers a biennial scholarship for a student enrolled in the SALT Certificate Program. The student is selected by the Office of Graduate Programs based on demonstrated financial need and a commitment to the pursuit of a career in the field of state and local taxation.

GEORGETOWN LAW AND ITS CENTER OF EXCELLENCE FOR THE STUDY OF STATE AND LOCAL TAXES AND GLOBAL INDIRECT TAXES

Georgetown University Law Center, recipient of the 2011 Andrew Heiskell Award for Innovation in International Education, is a leader in the education of lawyers who specialize in U.S. taxation. Also, it is a pioneer recognized globally as a leader in scholarship, teaching, and educa-

tional programming that transcends borders. Georgetown Law offers the most comprehensive curriculum dealing with transnational, international, and comparative laws in the nation. Its alumni work in over a 140 countries.

Its Center of Excellence for the Study of State and Local Taxes and Global Indirect Taxes (The Center) enhances the Law Center's academic reputation, global focus and core values by contributing to the dialogue and study of transnational issues that implicate U.S. state and local taxes, as well as global indirect taxes. Its vision includes providing pro bono services; developing distant-learning-best practices to deliver a law school based SALT curriculum of the highest caliber to attorneys outside Washington D.C.; leveraging the Law Center's world-renowned Supreme Court Institute model to create a forum focused on SALT federal-limitation cases to be argued before the highest courts of the States; sponsoring forums to foster more open dialogue among attorneys working for state and local government; and sponsoring invitation only symposia focused on emerging SALT and global indirect tax issues of interest.

ADDITIONAL INFORMATION IS AVAILABLE

For more information concerning the externship program, please view:

www.law.georgetown.edu/graduate/externshipprogram.html.

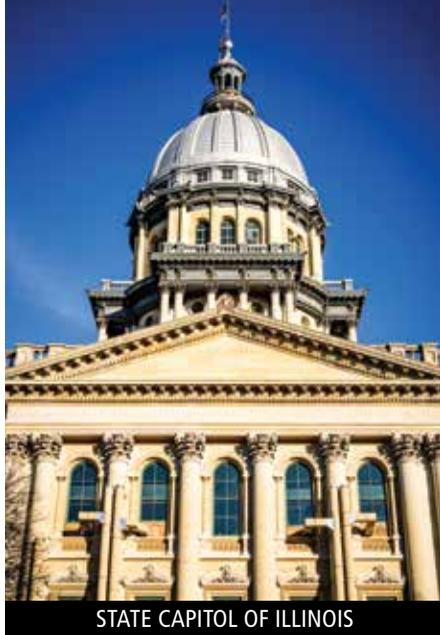
For more information about admissions and financial aid, see:

www.law.georgetown.edu/prospective.html.

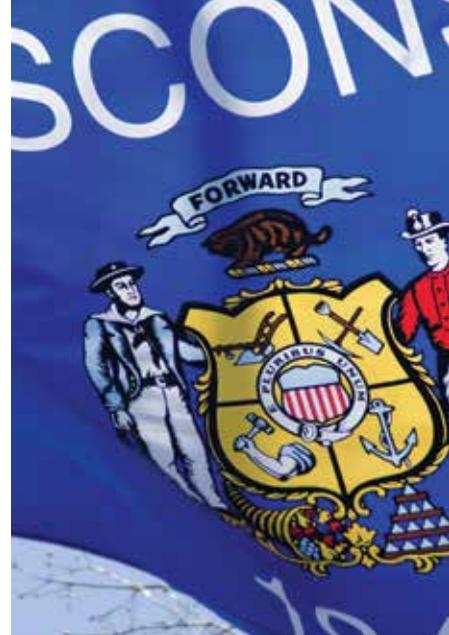
For more information concerning any aspect of the SALT Certificate program, contact:

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