

THOMAS JEFFERSON

SCHOOL OF LAW

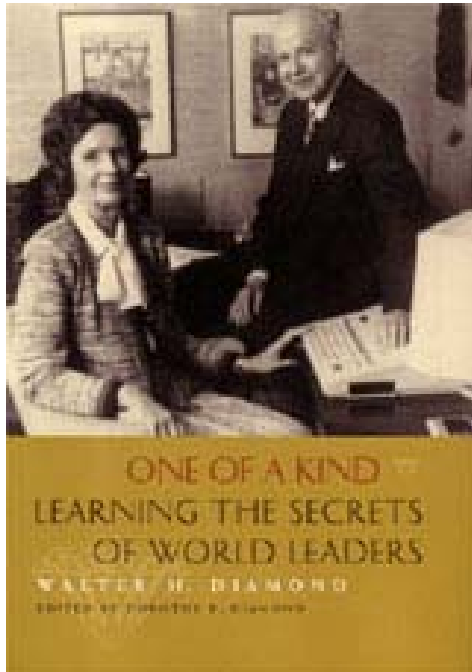
SAN DIEGO, CALIFORNIA



Graduate International
Tax Program

Distinguishing Credentials for Discerning Professionals

Walter H. & Dorothy B. Diamond



- **Significant donor to Syracuse and Thomas Jefferson.**
- 81 tax and trade books
- 100 + investment booklets
- 500 + international economic speeches
- Regular columns and monthly newsletter (FT, Offshore Investment, institutional letter)

Whitman
SCHOOL of MANAGEMENT
SYRACUSE UNIVERSITY

Walter H. and Dorothy B. Diamond Institute
of International Taxation & Trade

Walter H. & Dorothy B. Diamond
LL.M., J.S.M. & J.S.D.
International Taxation

- **Starting its 9th year online (1998 – 2007)**
- ABA acquiesced since '98
- **New 125,000 sq.ft. law school building with state-of-the-art delivery technology being built in downtown San Diego (est. completion 2009)**

Concentrations (32 courses)

- **International Financial Services**
- **Anti Money-Laundering and Compliance**
- **E-commerce & Intellectual Property**
- **Trusts/Company Administration & Compliance**
- **Wealth Management & Private Banking**
- **US Taxation**

Jobs Examples for Diamond Curriculum (Transfer Pricing)

- Transfer Pricing/Supply Chain Partner, London up to £500,000
- Transfer Pricing Manager, London or Amsterdam Up to £80,000
- Transfer Pricing Manager, Zurich 120,000 CHF – 150,000 CHF
- National Head of Transfer Pricing, France & Germany €200,000 - €300,000
- International Transfer Pricing Director, London £120,000 - £160,000
- Senior Transfer Pricing Advisor, London £70,000 - £90,000
- Transfer Pricing Advisor, London £55,000 - £65,000
- International Tax Manager/Senior Manager, Eastern Europe From £65,000 - £80,000 + Bonus + Benefits
- International Tax Manager – Transfer Pricing, FTSE 100, London £65,000 + package
- Transfer Pricing Manager, US Investment Bank, London c£80,000 + £30,000 Bonus
- M&A Tax Senior Manager/Director, Moscow, Russia Starting from \$ US 180,000
- International Tax Senior Manager, Moscow From 150.000 USD + Bonus + Benefits
- Transfer Pricing Director, Sydney \$150,000 - \$200,000 + benefits
- Transfer Pricing Director/ Partner, Paris Competitive Salary + Benefits
- Transfer Pricing Analyst, New York \$120,000 plus stock options and pension
- Senior Manager - Russian Tax Desk, London £75,000 - £110,000 + benefits

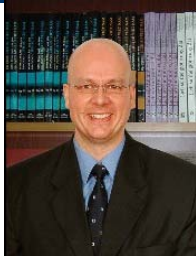
Jobs Examples: AML & Compliance Curriculum

- Compliance Specialist (\$75000 - \$125000)
- AML Officer (\$80000 - \$100000)
- Attorney with Broker/Dealer and Compliance Background (\$125000 - \$150000)
- Policy & Procedures Compliance Officer (\$100000 - \$140000)
- Compliance Analyst (\$60000 - \$75000)
- Compliance and Risk Monitoring (\$120000 - \$150000)
- Compliance Manager (\$120000 - \$150000)
- Director of Risk Management (\$90000 - \$110000)

Career & Alumni Services

- I. Student Guidance / firm & recruiter presentations**
- II. Concentrations leading to Certification**
- III. Articulation with Professional Association Certifications**
- IV. Professional Association Networking**
- V. Alumni Engagement in virtual community**
- VI. Employer & Recruiter solicited jobs in alumni database**

Example Alumni



Oliver Massmann, Vietnam

Baker & McKenzie International, Partner

“Professor Byrnes has created a highly academic yet practical LL.M. program that I can recommend to my colleagues. This adds real value to my firm’s tax practice.”

Gerald Lambert, Poland

Deloitte & Touche Central Europe Tax, Legal and Business Services Regional Managing Partner

“My initial apprehension about studying over the internet soon dissipated and I found the whole experience fascinating and rewarding. ... The program coverage both in breadth and depth was very good and there was ample opportunity to exchange views, present ideas and ask questions. We even did group assignments, which proved to be a great learning experience. A very commendable aspect of the program is the manner in which Professor Byrnes has kept in touch with the alumni.”

Juliana Goldenberg, NJ

Elementis America Inc. Corporate Counsel

"The program was a lot more interesting and challenging than I ever thought it would be. As a corporate lawyer, I never realized how interesting tax could be. The highlights included all of the international tax structuring courses. The format of the course also works surprisingly well. You really can build up a rapport with people you have never seen just through interacting over the internet."

Example Alumni



Bernadeth Prentice
KPMG
Supervisor

"This program is the best on-line delivered program and the most rewarding experience ever."



Nasrat Hakim
Alpharma Pharmaceutical Inc
V.P. Global Compliance

"The LLM program .. offers superior education in a forum that is most accommodating for the student, facilitated by excellent professors that are working professionals in their field. Enrolling ... was one of the best investments I've made for myself."



Phong Lai
Citigroup, Inc.
Asst. Vice President

"The LL.M. program at St. Thomas attracts the best legal practitioners from all over the world and the friendships and contacts made during the program are a valuable asset for any lawyer pursuing an international legal career. I also very much enjoyed the interaction with the faculty. They are, to a person, brilliant but approachable."



Charles Oswald
Lehman Brothers Holdings, Inc.
Senior Vice President

"As an experienced officer at global aerospace, biotechnology, chemical and defense companies who completed this program while concurrently effecting the sale of a billion dollar company operating in over seventy countries, my personal investment in the taxation program has already provided outstanding returns."

Example Alumni



Thomas A. Gionis, CA, MD JD MBA MHA FICS FRCS,

US Fulbright Scholar in Law
US Fulbright Senior Specialist Program
Medical Doctor

"Under the wise leadership of Professor William Byrnes, the Walter H. & Dorothy B. Diamond Graduate International Tax Program has become one of the most respected international tax educational programs in the world. I am proud to be affiliated with it, and it is the most academically challenging program I have ever participated in."

Enzo Cannizzo, NY

U.S. Dept. of Homeland Security
Special Agent

"During my employment with the United States Department of Justice, Treasury and presently the United States Department of Homeland Security the hard work for the LL.M in International Tax provided me with exceptional knowledge foundation. The knowledge foundation assisted in complex investigations that addressed international money laundering, banking fraud and national security matters."

Brodrick Penn, BVI

BVI Financial Commission
Deputy Director

".. [W]alter H. & Dorothy B. Diamond Graduate International Tax Program offers a unique opportunity to study dynamic areas of law The program's unique delivery transcends global boundaries and imparts knowledge on an unequalled diversity of students and lecturers alike."

Int'l Financial Services Market

- Over \$33 trillion held by nearly 9 million HNWIs
- Over \$11 trillion of HNWIs' assets offshore
- ▮ **20 million staff all financial services globally**
- ▮ **50,000 professionals in international financial services industry handle 60% of world \$**
- Since 1996, sector income expanded on average 10% (15% on average in expansion years)

US Financial Services market requiring annual AML training and compliance

Financial Industry Market Segments: 60,000+ firms

- Commercial banks (7,658)
- Saving Institutions (1,358)
- Credit Unions (9,500)
= (*Employment > 2 million*)
- Insurance (\$1 trillion in premiums/yr)
 - Brokers (**> 200,000**)
 - Life Insurance (5,000)
 - Mortgage (1,600)
 - Accident & Health (4,000)
 - Homeowner's (5,000)
 - Liability (2,000)
 - Title insurance (3,000)
- Securities Firms (22,000) and **broker/dealers**

USA market segments requiring distinguishing credentials > 3 million

- **USA Attorneys = 1 million**
- **USA Accountants > 500,000**
- **USA Compliance Officers = 165,000**
- **USA law students = 100,000**
- **USA Business Consultants = 500,000**
- **USA Paralegals = 200,000**
- **USA Corporate Counsel = 150,000**
- **Foreign Attorneys = 1 million**
- **Real Estate professionals**



educational partnership

- **22,000 members & certified members in 100 + countries**
- **37,000 financial services student & professional database**
- **regional and national offices**

worldwide financial professional organization with members in 140 countries hosting and organizing certification training.

7 NASD Listed Compliance Friendly Board Certifications

recognized on the US Department of Labor BLS Brochures

global trademark agreements with the CFP™ Board of Standards and the CFA™ Institute

AACSB recognition agreement and membership

educational partnership



Central Law Training

- over 100,000 delegates attend CLT training programs annually

exclusive education partnerships -



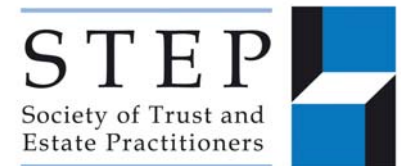
15,000 members



International Compliance Association

1,500 banks

Books & Materials Publishers



Faculty and their Materials (examples)



The Principles of
International Tax Planning

ifs



Tax Havens of the World
Walter H. & Dorothy B. Diamond
Matthew Bender

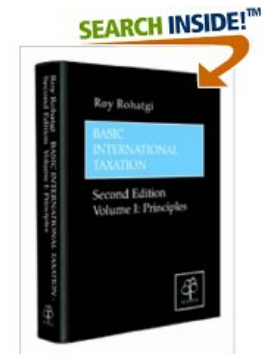
**Klaus Vogel on Double
Taxation Conventions**
Klaus Vogel, Kluwer

Michael Edwardes-Ker,
**The International Tax Treaties Service &
Tax Treaty Interpretation** (Dublin: In-Depth Publishing)

**Basic International
Taxation**
Roy Rohatgi, Oxford



International Trust Laws & Analysis
Walter H. & Dorothy B. Diamond



LLM Course Methodology

- Experienced adjunct faculty since '94 (when it was residential)
- Course syllabi
- Specimen tests of previous semesters
- e-tutorship asynchronous / real-time chat
 - (e.g. Westlaw's TWEN, paltalk)
- Q&A discussions in class
- Assignment/s -graded feedback: Individual & Group
- Faculty (telephonic, chat) office hours
- Take-home examinations - graded feedback
- Law school library e-databases for robust research
- Integrated books and materials

Time to Complete

- **24 credits = 8 courses (3 credits each)**
- **\$1,000 / credit hour = \$24,000**
+ *de minimis* fees and books (\$200 a course)
- **graduate in one, two, or three years**
- **LL.M. (lawyers) – J.S.M. (accountants)**
- **J.S.D. (Ph.D. in law) potential for graduates**

Application Requirements

- **LL.M. Master of Laws**
(e.g. J.D., LL.B., civil law equivalent)
- **J.S.M. Master of Science of Laws**
(e.g. accountant, MBA, financial degree)
- **CV (*resume*)**
- **2 recommendations (employment or academic)**
- **Academic transcripts**
- **Personal statement**
- **Telephonic interview**