



MIAMI, FLORIDA

Online- Interactive
Master of Laws (LL.M.)
International Taxation Program

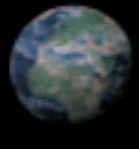
Concentrations:

Offshore Financial Centers

E-Commerce Tax

U.S. Tax

**For Lawyers, Accountants, Bank Officers,
Trustees, & Financial Planners**



Online Delivered Master of Laws (LL.M.) Program

In 1998, Executive Director William H. Byrnes IV established the first online LL.M. program offered by an American Bar Association (ABA) accredited law school, assembling top academics and practitioners from around the world as resident and non-resident faculty to teach a fully specialized curriculum in International Taxation & Offshore Financial Centers.

The LL.M. program is multidisciplinary, admitting lawyers, accountants, estate planners, trust officers, and economists who study side-by-side. The program is multicultural, with online students from Hong Kong, South Africa, Russia, Brazil, the United Kingdom, Italy, Mauritius, Canada, Switzerland, the Bahamas, Belize, the United States, China, and many other countries.

Prof. Byrnes created the present online version of the program in 1996 with the support of Walters Kluwer Academic Publishers. The ABA first granted acquiescence to the program for online delivery in 1998. In 2000, the program found its permanent home at St Thomas University School of Law in Miami.

In 2002, its fifth year online, Prof. Byrnes established a resident LL.M. faculty, bringing aboard tax specialists to further enhance the program. These new resident faculty include Prof. Beckett G. Cantley, Prof. Gordon Butler, and Prof. Larry Fedro, the latter a former IRS national coordinator of tax shelters.

The program's courses are designed to be practice-oriented for tax partners and managers of accounting firms, law firms, and in-house counsel of private and corporate banks, as well as revenue department agents. Faculty members reside both at the School of Law and around the world joined together through the Internet. The faculty consists of world-renowned law professors, tax professionals, and revenue officials. Faculty members lead students through daily and weekly Internet chatroom discussions using only Internet-delivered materials.

Since 1998, the online LL.M. in International Tax has enjoyed the generous support of Walter and Dorothy Diamond, two of the most respected experts in international tax. Together, the Diamonds have authored over fifty books, including six loose-leaf series, such as Tax & Trade Briefs (monthly supplements over fifty years) and Tax Havens of the World (Matthew Bender).

Students enrolled in the LL.M. in International Tax Program undertake a research course (Thesis 1) taught by Prof. Gordon Russell, director of the Law Library at St. Thomas University, using electronic databases. These include Lexis-Nexis, Westlaw, Tax Analysts, CCH, Butterworths, Quicklaw, Matthew Bender, BNA, RIA-WGL, Lois Law, Oceana, Foreign Law Publishers, as well as numerous other databases. Students also have access to the St. Thomas Law Library through Internet, email, real time web-video, telephone, fax, as well as the Law Library's e-book collection.

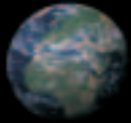
University Visitation Policy

Students in the program build strong bonds with the faculty and with one another through weekly interaction in the Internet campus. They also have the opportunity to meet in person at bi-annual tax and banking conferences sponsored by St. Thomas University School of Law, as well as spend time researching on the School of Law campus in Miami.

During research visits, you may use the on-campus St. Thomas Law Library and University library research facilities, computer facilities, and all other facilities. The 140-acre campus offers activities such as a swimming pool and basketball and tennis courts. The St. Thomas Law Library houses over 280,000 volumes and numerous CD-Rom collections. South Florida also offers several other universities and law libraries within a half-hour of St. Thomas University School of Law.

St. Thomas University is located at 16400 N.W. 32nd Avenue, Miami, Florida 33054, midway between Fort Lauderdale and downtown Miami, and five minutes from the Florida Turnpike, I-95, and I-75. The University is thirty minutes from South Beach, and three hours from both Disney World and Key West.

The Master of Laws (LL.M.) Degree



MASTER OF LAWS (LL.M.)

The LL.M. in International Tax is a U.S. master's level degree offered online by St. Thomas University School of Law. The School of Law is accredited by the American Bar Association (ABA) and is a member of the Association of American Law Schools (AALS). The University is accredited by the Commission on Colleges (COC), Southern Association of Colleges and Schools (SACS), the regional accrediting body for the Southern United States, located at 1866 Southern Lane, Decatur, GA 30033-4097, Phone: (404) 679-4500, Fax: (404) 679-4558, Web site: www.sacscoc.org.

Non-lawyers participating in this program are advised that an LL.M. program does not prepare or qualify them to engage in the practice of law. The program is not intended to qualify students to take a bar examination.

ENTRANCE REQUIREMENTS

Generally, LL.M. degree applicants have earned a Juris Doctor (J.D.), Bachelor of Laws (LL.B.), or an equivalent legal degree from a law school in the United States or from an accredited foreign university law faculty. However, on a selective basis, admission may also be granted to holders of a bachelor's degree or its foreign equivalent who have shown a strong commitment to undertake rigorous legal study. About half of the program's students are accountants or similarly positioned.

Application Procedures

Admission to the online LL.M. in International Tax Program requires the following:

- A completed student application.
- A resume.
- Original transcripts of (past and present) academic achievements, sent by the accredited institution.
- A letter of recommendation, preferably from the present employer.
- A non-refundable application fee of \$50.

You may begin the program at the start of any trimester.

REQUIREMENTS TO GRADUATE

Students are required to complete 28 credit hours, including two thesis seminars (online research and a fifty page tax journal article). To receive a certificate in a concentration, students must complete a required curriculum of courses. Please refer to the web site for further details.

Curriculum

FALL TRIMESTER

Principles of International Taxation
Tax Treaties
Tax I-US
Civil Tax Procedure-US
Online Contracting
Global Commerce Law & Taxation

FALL ELECTIVES

US International Taxation
Transfer Pricing
Law of Trusts, Companies & Other Entities
Taxation of Trusts, Companies & Other Entities

SPRING TRIMESTER

Offshore Financial Centers
Anti-Avoidance
Corporate Tax-US
Tax 2-US
Cyber-Crime and Techno-Torts
Privacy Law

SPRING ELECTIVES

Anti-Money Laundering
Estate & Gift Tax-US

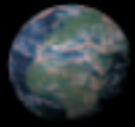
SUMMER TRIMESTER

International Estate Planning
Partnership Tax-US
Introduction to E-Commerce Law
Law of Intellectual Property

SUMMER ELECTIVES

Tax 3-US
International Estate Planning

*Thesis I is offered every trimester and
Thesis II is offered twice a year.



Faculty & Advisors

Executive Director: Professor William H. Byrnes IV

Prof. Sally Amirgahani
(IBLS.COM, USA)

Prof. Robert Anthony
(Nice Univ., Faculty of Law, France)

Prof. Brian Arnold
(Univ. of Western Ontario, Canada)

Luis Arritola
(IRS, USA)

Howard Bilton
(Chairman of Sovereign Group,
Hong Kong)

Prof. Jon Bischel (ret.)
(Emeritus Faculty, Syracuse Univ.,
USA)

**Ljiljana Biukovic, LL.B., LL.M.,
Ph.D.**
(Faculty of Law, UBC, Canada)

Prof. Elizabeth Blakely
(IBLS.COM, USA)

Robert Bloink
(Former IRS, Senior Attorney, Tax
Shelters, USA)

Prof. Gordon Butler
(St. Thomas Univ., USA)

Charles Cain
(Founder, Skyefid, Isle of Man)

Prof. Beckett G. Cantley
(St. Thomas Univ., USA)

Prof. Alwyn De Koker
(Faculty of Accounting, Univ. of
Witswatersrand, South Africa)

Kithsiri De Silva
(New Zealand Revenue)

Miles Dean
(Renowned Author, UK)

Dorothy B. Diamond, Emeritus
(Renowned Author, USA)

Walter H. Diamond, Emeritus
(Renowned Author, USA)

Richard Duke
(Renowned Author, USA)

Michael Edwardes-Ker, Emeritus
(Renowned Author, UK)

Prof. Maarten Ellis
(Erasmus Univ. Rotterdam, The
Netherlands)

Helmut Engelbrecht
(Structured Transactions, Standard
Corporate and Merchant Bank, South
Africa)

Prof. Larry Fedro
(IRS (ret.) National Coordinator, Tax
Shelters, USA)

Prof. Dr. Claudia Gramaccia
(American Univ. of Rome, Italy)

Stephen Gray
(Schutts & Bowen, London, UK)

Prof. Peter Horn
(ENPC, Paris, France)

Denis Kleinfeld
(Renowned Author, USA)

Marshall Langer
(Renowned Author, Barbados)

**Prof. Phillip L. Merckel, J.D.,
M.A.**
(Western State Univ. College of Law,
USA)

Prof. Gilbert Morris
(Landfall Institute,
Nassau, Bahamas)

Prof. Robert Munro
(Univ. of Florida School of Law,
USA)

Basil Newton
(PricewaterhouseCoopers, South
Africa)

Ana Penn
(IBLS.COM, USA)

Prof. Dr. Daan Ribbens (ret.)
(Univ. of South Africa, South Africa)

Roy Rohatgi
(Managing Partner (ret.), Arthur
Anderson, South Asia)

Prof. Gordon Russell
(St. Thomas Univ., USA)

**Prof. Gloria Sanchez, J.D., Ph.D.,
M.A.**
(Western State College of Law, USA)

Roy Saunders
(Renowned Author, UK)

Prof. Alan Story
(Kent Law School, Canterbury, UK)

George Summerfield
(Partner, Stadheim and Grear, USA)

Rene Valks
(Loyens & Loeff, The Netherlands)

Prof. Dr. Kees Van Raad
(Univ. of Leiden, The Netherlands)

Prof. Emeritus Klaus Vogel
(Univ. of Munich School of Law,
Germany)

David A. Ward
(Renowned Author, Canada)

Catarina Wong
(Tax Counsel, Core Mark, Canada)

Further Information

**For more information or to receive an application form,
please contact whichever office is most convenient for you:**

Michael Foggo

Suites 1601-1603
Kinwick Centre
32 Hollywood Road
Central, Hong Kong
Tel: +852 2542 1177
Fax: +852 2545 0550
E-mail: mfoggo@SovereignGroup.com

Simon Denton

Sovereign Corporate & Fiscal Services, Ltd.
40 Craven Street
London, WC2N 5NG
United Kingdom
Tel: +44 (0) 207 389 0555
Fax: +44 (0) 207 930-1151
E-mail: sdenton@SovereignGroup.com
Internet URL: <http://www.SovereignGroup.com>

Professor William H. Byrnes

Graduate International Tax Program
2nd Floor, Law Center
16400 NW 32nd Avenue
Miami, Florida 33054
United States
Tel: +1 877 301 4736 (USA Toll Free #)
Tel: +1 305 474 2460 (outside USA)
Fax: +1 305 474-2469
E-mail: wbyrnes@SovereignGroup.com

Visit our web site: www.stu.edu/tax