



**Graduate International
Tax Program**

LL.M. & J.S.D.



MIAMI, FLORIDA

2005—2007

www.llmprogram.org

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In 1998, 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 to teach a fully specialized International Tax curriculum. Professor Byrnes has since developed specialization courses in E-Commerce; Anti-Money Laundering and Compliance; US Tax; and Trusts.

The LL.M. program is multidisciplinary and integrated, 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. Professor Byrnes takes an active, engaged role assisting each of the approximately 80 new students who enroll in his program each year, as well as his nearly 500 alumni.

Prof. Byrnes created the present online version of the program in 1996 with the support of Walters Kluwer Academic Publishers, the IBFD, and Walter & Dorothy B. Diamond, based on his residential version he started teaching in South Africa in 1994. The ABA first granted acquiescence to the program for online delivery in 1998. In 2000, the program re-domiciled to at St Thomas University School of Law in Miami.

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 for 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 interactive chatroom discussions using only Internet-delivered materials.

MASTER OF LAWS (LL.M.) and J.S.D. (doctorate)

The LL.M. in International Tax is a U.S. master level degree in law 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, Website: 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.*

The J.S.D. is a U.S. doctorate (Ph.D.) level degree in law for select graduates of the LL.M. to continue their academic pursuit through authoring, defending, and publishing a doctorate dissertation.

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 (four year university) 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.* Contact Professor Byrnes to determine if the program is right for you.



William H. Byrnes, IV, Founder and Director,

Dear Current and Future Students,

On behalf of the Walter H. & Dorothy B. Diamond Graduate International Tax program, I am pleased to welcome you to my unique collaborative LL.M. program and J.S.D. program – the first programs of their kind in the world. Please come join my student body in its eight year of online tax courses.

My mission is to enable graduate students to competently confront the complexities of modern global taxation and to prepare them for successful careers as well as for independent, lifelong learning. Our alumni are employed at financial institutions, firms and government agencies, such as Baker McKenzie, Citigroup, KPMG, Alpharma Pharmaceutical, Deloitte, Merrill Lynch, Zimmerman, US Justice Department, US Department of Energy, Financial Services Commission (B.V.I.), Internal Revenue Service (U.S.A.), Elementis, Motorola to name but a few.

Students build strong bonds with the Faculty and each other through weekly interaction in the Internet campus but are also invited to meet in person at conferences, as well as spend time researching on the University campus in Miami and the International Bureau of Fiscal Documentation in Amsterdam. Our online library has the largest collection of tax databases and e-books available worldwide at any institution.

I welcome prospective students from around the world, including Hong Kong, South Africa, Russia, Brazil, United Kingdom, Italy, Mauritius, Canada, Switzerland, The Bahamas, Belize, USA, China, and many other countries.

I engage with each student in his/her curriculum and future professional development, and look forward to answering any questions you may have.

Yours sincerely,

Professor William H. Byrnes, IV



IMPRESSIONS

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. And I learned a lot. 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."

Sergio Ruiz-Mier, Bolivia

KPMG International
Senior Partner, Ruizmier Group

"Professor Byrnes' LL.M. provided an interesting approach to a complex field. The online study process made it possible for me to study while working fulltime."

Frank Laczko, TX

Patent Department of Texas Instruments
Consultant

"The LL.M. program benefited my company especially by instructing on practical issues regularly encountered."

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."

Enzo Cannizzo, NY

U.S. Department 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."

Mary Ann Hall, VA

National Association of Chemical Distributors and Chemical Education Foundation
Vice President, of Operations

"The LL.M. in international tax at St. Thomas University is a superb program that is academically challenging and invaluable experience applicable to the work world. The coursework and teachers are of stellar quality. The program is certainly worth every ounce of effort. I was selected for my current position as a result of my degree from STU and now lead an active trade organization responsible for all aspects of operations including finances."

Please read how my LL.M. has benefited my alumni.



Oliver Massmann, Vietnam,

Baker & McKenzie International, a Swiss Verein

"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."

Pieter H.G. Crena Uiterwijk, Netherlands

Citigroup, Inc.

Vice President

"The program attracts the best from around the world. The friendship and contacts made during the program are a valuable asset. I also very much enjoyed the interaction with the faculty."

Luis Mercado, FL

Merrill Lynch International Private Bank

Private Banker

"Professor Byrnes' clear, concise approach to offshore finance answered many perplexing issues; the answers I learned have benefited my clients."

Brodrick Penn, BVI

BVI Financial Commission

Deputy Director

"St. Thomas' Walter H. & Dorothy B. Diamond Graduate International Tax Program offers a unique opportunity to study dynamic areas of law in the fields of tax, trust and estate, e-commerce and financial centers. The program is administered and delivered by a renowned grouping of legal professionals who skillfully deliver detailed, thought provoking, and intense materials and professional guidance. The program's unique delivery transcends global boundaries and imparts knowledge on an unequalled diversity of students and lecturers alike."



Francisco Aguiar, Spain

Zimmer Latin America

Controller

"The LL.M. program proved to be a very pragmatic one. The academic and professional level of the Faculty is very high and it stimulates the learning process. The students come from different parts of the world, and have different educational and professional backgrounds. I learned a lot from the experiences and competences of my peers. In addition to that the fact that the program can be followed online, 24/7, provides the so needed flexibility for the working professional that spends a lot of time traveling. The LL.M. program has helped me to develop the necessary skills to work comfortable in the tax area. I would recommend this program to anybody who is interested in the subject."



Ramon Regal, VA

Department of Energy

Analyst

"I completed the requirements for the LL.M. degree in US Taxation in one year. I am proud of myself for having accomplished that. It was exhausting having to work 7 days a week, late every night, but it was very rewarding. I became a better lawyer and a tax lawyer. In particular, I am proud of my paper in Thesis II: Taxation Aspects of Public Utility Mergers. Writing a 57-page paper with 178 endnotes was the proverbial 'cream on top of the cake.' I will not vacillate recommending this LL.M. Program to qualified individuals, and I will speak well of the program every chance I get."

Please read how my LL.M. has benefited my alumni.



Thomas A. Gionis, CA, MD JD MBA MHA FICS FRCS,
United States Fulbright Scholar in Law
United States 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."



Phong Lai, TX
Citigroup, Inc.
Assistant 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."



Bernadeth Prentice, NY
KPMG
Supervisor

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



Heritiana Rakotovololona, France
Hanson Financial Consultants Ltd.
Certified/Chartered Accountant

"I developed a strong interest in international affairs, in foreign direct investment operations, in tax planning and assets protection issues, therefore, I enrolled in this program, and as a result, I am qualified as a French Certified Public Accountant and a Candidate member to the Institute of Chartered Accountants of England and Wales (ICAEW) under the EU Mutual Recognition Directive."



Charles Oswald, PA
CP Kelco APS & Lehman Brothers Holdings, Inc.
Senior Vice President

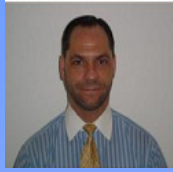
"As an experienced officer at global aerospace, biotechnology, chemical and defense companies who completed this program while concurrently effecting the sale of a billion-dollar company operating in over seventy countries, my personal investment in the taxation program has already provided outstanding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



Nasrat Hakim, NJ
Alpharma Pharmaceutical Inc
Vice President, Global Compliance

"The LLM program at St. Thomas University is by far the best. It 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 in Walter H. & Dorothy B. Diamond international Tax Program was one of the best investments I've made for myself."

Please read how my LL.M. has benefited my alumni.

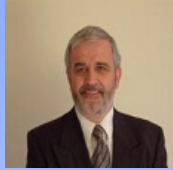


Dr. George L. Salis, FL

B.Sc., B.L.S, LLB (Hons), MA, PG Dip. Law (Oxon DLE), LL.M, PhD
Keiser College

Programme Director & Professor of Legal Studies

"After being admitted to other LL.M programmes, I chose this program exactly because the programme met the criteria that I was seeking as a scholar & practitioner. Simply stated, the programme is delivered effectively at a highly qualitative and academic standard, while simultaneously, training the student to become a well- rounded and effective practitioner in the field. For me, that was the place to be!"



Knut Olsen, UK

Self-employed

Tax Advisor and Tax Lecturer

"The program was excellent and very informative and useful. Can absolutely be recommended."



Marshal Shichtman, NY

Pink sheet, OTCBB, NASDAQ Micro Cap Co.

Finance and Securities Attorney

"The program offers global expertise in a niche field of taxation. The program is accessible to modern professionals, in terms of time constraints, in its unique delivery system. Moreover, gives the students an opportunity to get global expertise in undeniably emerging fields, in a manner that allows the student the flexibility to learn at their own pace, without brick and mortar headaches, to finish a knowledgeable practitioner at the only the ground floor of a cresting wave of commerce."



Thomas Brinker, PA

Arcadia University

Assistant Director/Media Relations Manager

"The program enables practitioners who have traditionally practiced domestic taxation to explore new practice areas as their clients enter new countries. The core curriculum is fascinating, and provides an insider's perspective to offshore jurisdictions. The faculty is talented and incredibly helpful outside of the classroom. I have had the opportunity of both working and academically collaborating with several of the faculty and staff. As a result of this program, I have been able to publish several articles in international tax journals."



Steven Burgeman, IL

Green Dubin & Co., CPA's

CPA and Attorney

"My fellow classmates were a big reason for my success in the program. The diversity of student body is really tremendous benefit to the LL.M program. My classmates were from countries all over the world. Moreover, they were of the highest caliber, proving challenging and enlightening discussions in the threaded discussions which helped clarify many points. As graduation approaches, I even feel more strongly about the superb education I have received from superior professors all tops in their field! This superior program Professor Byrnes has enhanced my professional, marketable skills."



Graduate International Tax Program

ONLINE LL.M IN INTERNATIONAL TAX

WITH CONCENTRATIONS IN
OFFSHORE FINANCIAL CENTERS, U.S. TAX, TRUSTS
AND E-COMMERCE TAX

- ◆ Program is completely internet-delivered
- ◆ Perfect for accountants, bankers, trustees, or lawyers
- ◆ Program is in its 8th year
- ◆ Over 400 students around the world enrolled
- ◆ St. Thomas University School of Law is fully-accredited by the American Bar Association and is a member of the Association of American Law Schools

CALL NOW TO APPLY!



For more information contact:

**Prof. William H. Byrnes
or
Jacqueline Spates**

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USA**

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www.llmprogram.org**

Thesis I Online Tax Research
Principles of International Tax
Tax Treaties
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Civil Tax
Introduction to E-commerce Law
Laws of Intellectual Property
International Transfer Pricing
Trusts Law and Administration
Offshore Financial Centers Planning
International Ant-Avoidance Legislation &
Jurisprudence
Corporation Tax
Cyber Crime and Techno Torts
Privacy Law
Anti-Money Laundering (AML) &
Compliance 1
Estate & Gift
Tax 2 Accounting, Deferred Comp.
Online Contracting
Global Commerce Law & Taxation
International Tax Planning
International Estate Planning
AML 2 (Asset Forfeitures; Terrorism Financ-
ing; Tax Exempts)
Partnership Taxation
US International Taxation
Thesis II (Tax Journal) Seminar