Document N: Course and Program Development:

IMPACT AND APPROVAL SIGNATURES

See Course and Program Development Policy and Procedures (www.ubalt.edu/provost) for instructions.

SCHOOL: ☑ LAW ☐ MSB ☐ CAS ☐ CPA

CONTACT NAME: Fred Brown PHONE: ext. 4537

DEPARTMENT/DIVISION: Law School/Business School DATE PREPARED: 12/4/12

PROPOSED SEMESTER OF IMPLEMENTATION: ☑ spring YEAR: 2013

TYPE OF ACTION: ☐ add (new) ☐ deactivate ☐ modify ☐ other

LEVEL OF ACTION: ☐ noncredit ☐ undergraduate ☑ graduate ☐ other

ACTION BEING REQUESTED (select one category, either Course Actions or Program Actions):

☐ COURSE ACTIONS

Original Subject Code/Course Number:

LAWT/976, TAXA/676

Original Course Title:

Federal Tax Legislation Workshop

☐ PROGRAM ACTIONS

Original Program Title:


Select one or multiple actions from one of the lists below (review the list of necessary documents and signatures):

<table>
<thead>
<tr>
<th>COURSE ACTIONS</th>
<th>PROGRAM ACTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Experimental Course</td>
<td>10. Program Requirements</td>
</tr>
<tr>
<td>2. Course Title</td>
<td>11a. Undergraduate Specialization (24 credits or fewer)</td>
</tr>
<tr>
<td>3. Course Credits</td>
<td>11b. Master’s Specialization (12 credits or fewer)</td>
</tr>
<tr>
<td>4. Course Number</td>
<td>11c. Doctoral Specialization (18 credits or fewer)</td>
</tr>
<tr>
<td>5. Course Level</td>
<td>12. Minor (add or delete)</td>
</tr>
<tr>
<td>6. Pre- and Co-Requisite</td>
<td>13. Closed Site Program</td>
</tr>
<tr>
<td>7. Course Description</td>
<td>14. Program Suspension</td>
</tr>
<tr>
<td>☑ 8. New Course</td>
<td>15. Program Reactivation</td>
</tr>
<tr>
<td>9. Deactivate Course</td>
<td>16a. Certificate Program (UG/G) exclusively within existing degree program</td>
</tr>
<tr>
<td>22. Other</td>
<td>16b. Certificate Program (UG/G) outside of or across degree programs (2 or more credits)</td>
</tr>
<tr>
<td></td>
<td>17. Off-Campus Delivery of Existing Programs</td>
</tr>
<tr>
<td></td>
<td>18a. Undergraduate Concentration (exceeds 24 credits)</td>
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<tr>
<td></td>
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<td>18c. Doctoral Concentration (exceeds 18 credits)</td>
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<td>19. Program Title Change</td>
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<td></td>
<td>20. Program Termination</td>
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<tr>
<td></td>
<td>21. New Degree Program</td>
</tr>
<tr>
<td></td>
<td>22. Other</td>
</tr>
</tbody>
</table>

ADDITIONAL DOCUMENTATION (check all appropriate boxes of documents included; review the list of necessary documents):

☑ summary proposal (Q) ☑ course definition document (P) ☐ full five-page MHEC proposal (Q)

☐ financial tables (MHEC) (R) ☐ other documents as may be required by MHEC/USM (S) ☐ other (T)
**IMPACT REVIEW** *(review the list of necessary signatures):*

<table>
<thead>
<tr>
<th>Impacted Entity</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Library</td>
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<tr>
<td>☑ no impact</td>
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<tr>
<td>☐ impact statement attached</td>
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<td>b. OIS</td>
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<td>☐ impact statement attached</td>
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<td>c. University Relations</td>
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<td>☐ impact statement attached</td>
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<td>e. Records</td>
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<tr>
<td>☐ impact statement attached</td>
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</tbody>
</table>

**APPROVAL SEQUENCE** *(review the list of necessary signatures):*

<table>
<thead>
<tr>
<th>Approval Level</th>
<th>Signature</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
<td>A. Department/Division (Chair)</td>
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<tr>
<td>B. General Education (for No. 7, 8)</td>
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<tr>
<td>C. Final Faculty Review Body Within Each School (Chair)</td>
<td>J. B. Brown</td>
<td>12-4-12</td>
</tr>
<tr>
<td>D. Dean</td>
<td></td>
<td>12-4-12</td>
</tr>
<tr>
<td>E. University Faculty Senate (Chair)</td>
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<tr>
<td>F. University Council (Chair)</td>
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<tr>
<td>G. Provost and Senior Vice President for Academic Affairs</td>
<td>S. Schnelle</td>
<td>12/5/2012</td>
</tr>
<tr>
<td>H. President</td>
<td></td>
<td></td>
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<tr>
<td>I. Board of Regents (notification only)</td>
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<tr>
<td>J. Board of Regents (approval)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>K. MHEC (notification only)</td>
<td></td>
<td></td>
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<tr>
<td>L. MHEC (approval)</td>
<td></td>
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</tr>
<tr>
<td>M. Middle States Association notification</td>
<td>Required only if the University's mission is changed by the action</td>
<td></td>
</tr>
</tbody>
</table>

1 University Council review (for recommendation to the president or back to the provost) shall be limited to curricular or academic policy issues that may potentially affect the University's mission and strategic planning, or have a significant impact on the generation or allocation of its financial resources.
## Document O: Course and Program Development: SUMMARY PROPOSAL

See Course and Program Development Policy and Procedures ([www.ubalt.edu/provost](http://www.ubalt.edu/provost)) for instructions.

**SCHOOL:** □ LAW  □ MSB  □ CAS  □ CPA

**CONTACT NAME:** Fred Brown  **PHONE:** ext. 4537

**DEPARTMENT/DIVISION:** Law School/Business School  **DATE PREPARED:** 12/4/12

**PROPOSED SEMESTER OF IMPLEMENTATION:** □ fall  □ spring  **YEAR:** 2013

**ACTION BEING REQUESTED** (select one category, either Course Actions or Program Actions):

- □ COURSE ACTIONS
- ■ PROGRAM ACTIONS

**Original Subject Code/Course Number:** LAW 976, TAXA 676

**Original Course Title:** Federal Tax Legislation Workshop

**Select one or multiple actions from one of the lists below (review the list of necessary documents and signatures):**

### COURSE ACTIONS

- 1. Experimental Course
- 2. Course Title
- 3. Course Credits
- 4. Course Number
- 5. Course Level
- 6. Pre- and Co-Requisite
- 7. Course Description
- 8. New Course
- 9. Deactivate Course
- 10. Program Requirements
- 11a. Undergraduate Specialization (12 credits or fewer)
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- 18c. Doctoral Concentration (exceeds 18 credits)
- 19. Program Title Change
- 20. Program Termination
- 21. New Degree Program
- 22. Other

### PROGRAM ACTIONS

- 10. Program Requirements
- 11a. Undergraduate Specialization (12 credits or fewer)
- 11b. Master’s Specialization (12 credits or fewer)
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- 20. Program Termination
- 21. New Degree Program
- 22. Other

For changes to existing courses:

**OLD TITLE**

**SUBJECT CODE/COURSE NO.**

**CREDITS**

**NEW TITLE**

**SUBJECT CODE/COURSE NO.**

**CREDITS**

Summer 2010
Federal Tax Legislation Workshop will be an elective course to be offered in the Graduate Tax Program. A description of the course is as follows:

A workshop course that examines the process of formulating and enacting federal tax legislation, as well as areas ripe for current federal tax legislative proposals; these areas may include income tax rates, capital gains taxation, tax expenditures, and the federal estate tax. Students will engage in drafting and other exercises that simulate the process of creating such legislation from the standpoint of staffers on Congressional committees.

SET FORTH THE RATIONALE FOR THIS PROPOSAL:

The course will benefit students in the Graduate Tax Program by examining areas ripe for current federal tax legislative proposals, which may include income tax rates, capital gains taxation, tax expenditures and the federal estate tax. Furthermore, the course will be beneficial by providing a detailed, hands-on examination of the federal tax legislative process from the standpoint of staffers on the House Ways & Means, Senate Finance, and Joint Tax Committees, whereby students will engage in drafting and other exercises that simulate the process of creating tax legislation. The course will allow students to gain a firm understanding of the substance of, and the policies underlying, current federal tax legislative proposals, along with the legislative processes employed to create legislation in these areas; students will also develop the skills involved in drafting bills, legislative history, and other documents in connection with creating tax legislation. There are currently no courses in the Graduate Tax Program curriculum that are devoted to current federal tax legislative proposals and the federal tax legislative process. A similar course is offered in the LL.M. in Tax program at Georgetown Law.
1. DATE PREPARED
December 4, 2012

2. PREPARED BY
Judge Maurice Foley and Fred Brown

3. DEPARTMENT/DIVISION
Law School and Business School

4. COURSE NUMBER(S) with SUBJECT CODE(S)
LAWT/976, TAXA/676

5. COURSE TITLE
Federal Tax Legislation Workshop

6. CREDIT HOURS
3

7. CATALOG DESCRIPTION
A workshop course that examines the process of formulating and enacting federal tax legislation, as well as areas ripe for current federal tax legislative proposals; these areas may include income tax rates, capital gains taxation, tax expenditures, and the federal estate tax. Students will engage in drafting and other exercises that simulate the process of creating such legislation from the standpoint of staffers on Congressional committees.

8. PREREQUISITES
Fundamentals of Federal Income Tax I

9. COURSE PURPOSE (how the course is to be used in the curriculum; e.g., required for the major, elective, etc.)
This will be an elective course in the University’s Graduate Tax Program.

10. GENERAL EDUCATION AREA (if applicable; e.g., social sciences, humanities, mathematics, etc.)

11. COURSE TYPE/COMPONENT (clinical, continuance, discussion, field studies, independent study, laboratory, lecture, practicum, research, summer 2010
seminar, supervision, thesis research, tutorial or workshop; this must match PeopleSoft 9.0 coding, so check with your dean's office if you are unsure of the correct entry.

Workshop

12. FACULTY QUALIFIED TO TEACH COURSE

Judge Maurice Foley

13. CONTENT OUTLINE

See sample syllabus (attached)

14. LEARNING GOALS

Understanding areas ripe for current tax legislative proposals, and the polices underlying such proposals; understanding tl details of the tax legislative process; developing skills in drafting bills and other documents related to the process of creati federal tax legislation.

15. ASSESSMENT STRATEGIES

Documents and complex instruments; simulations

16. SUGGESTED TEXT(S) and MATERIALS (e.g. textbooks, equipment, software, etc., that students must purchase)

Written materials (articles and studies) to be provided by instructor (see sample syllabus (attached))

17. SPECIAL GRADING OPTIONS (if applicable)

18. SUGGESTED CLASS SIZE

20

19. LAB FEES (if applicable)

Summer 2010