

A professional portrait of Adam Serota, LLB, LLM, a man with a beard and receding hairline, wearing a dark suit, a light purple shirt, and a matching tie. He is smiling slightly and looking towards the camera. The background is a plain, light-colored wall.

OSGOODE'S
PROFESSIONAL
MASTER OF LAWS
(LLM) IN TAX LAW

Develop your expertise with Canada's foremost part-time, Professional LLM for tax lawyers, and senior professionals in wills and estates planning and accounting

Start in September 2020

Adam Serota, LLB, LLM
Partner, BRS Tax Lawyers LLP

osgoodepd.ca/taxLLM



Deepen your knowledge. Broaden your perspective.

Osgoode's **Professional LLM in Tax Law** gives you the chance to step away from the daily grind to think critically about what you know and how you can build on it. Take the time to learn from thought leaders who push boundaries and exert influence in academic scholarship, policy making, law reform and public debate.

Program Features



Designed for working professionals

You'll get an academic experience through coursework that enhances your skillset and is tailored to the working professional. If you want to complete a major research paper, you have that option.



Top-notch instructors

Get access to some of the leading minds in tax law and policies, and leverage their experiences to help your growth.



Part-time and full-time schedule options

Choose to complete the program part-time (in two years), or through full-time studies (one year). You'll take courses in a combination of intensive, weekly formats to minimize your time away from other commitments.



Accessible from anywhere

This program can be completed exclusively through video conferencing. (Refer to website for details on each course.)



Build your network

Study and build relationships with professionals from around the globe right in your classroom. These are your future friends, clients and colleagues.



Diverse set of peers

Open to candidates with a JD/LLB and to professionals with a university degree, superior academic record and work experience related to tax.

“Osgoode's LLM in Tax Law has helped increase the value of my practice by augmenting the quality and depth of the advice I can provide to my clients. It was also a valuable opportunity to explore practical problems academically with some of the greatest legal minds in Canada, and helped me to better understand the issues that shape and influence the law.”

Aaron Grinhaus, LLB, JD, LLM
Lawyer, Grinhaus Law Firm

“This program has raised the bar for my future academic endeavours. Osgoode's LLM in Tax Law was an exciting and challenging program which developed my understanding and knowledge of tax law beyond my expectations. The faculty and staff were incredibly helpful, professional, and generous with their assistance.”

Michael Saxe, CPA, CA, LLM
Saxe Chartered Accountants



Program Format & Duration

Part-time Studies | Courses are offered in a combination of intensive format (typically three to five consecutive days including one Saturday) and weekly evening format. Videoconferencing is available for most courses, although occasional in-person attendance in Toronto is required. The program will generally require 6 terms (24 months).

Full-time Studies | Students take a combination of tax courses from the part-time Professional LLM in Tax Law, the LLM in International Business Law, and upper year JD courses at Osgoode Hall Law School. Elective course options change each academic year. The program will generally require 3 terms (12 months).

Part- and Full-time | Students are required to complete 36 credits obtained through coursework and a Major Research Paper, or coursework only.

Your progress and performance will be evaluated through papers, presentations and take-home assignments. Each LLM incorporates a research requirement, which is typically evaluated on the basis of one or more papers.

Required Course

Tax Policy, Statutory Interpretation and the Foundations of the Taxation of Individuals [6 credits]

This course deals with the various theories of tax interpretation and styles of tax analysis and then covers: (1) The basic principles, theories, and tools of analysis needed for discussion of tax policy and planning issues; (2) Recent theories of statutory interpretation and trends in the judicial interpretation of tax laws. The need for, and problems with, implementing anti-avoidance rules are examined; and (3) An exploration of changing conceptions of the deep structure that underlies the income tax system.

Sample of Elective Courses

Tax Administration and Litigation [3 credits]

The structure of the Canadian tax system and the theoretical and practical issues that arise in its administration are covered; the role of the Department of Finance, administration of the *Income Tax Act*

by the Canada Revenue Agency (CRA), civil and criminal sanctions, methods of proof, CRA prosecution policies, investigative techniques, processing procedures, search warrants, *Charter* rights and lawyer-client privilege, defending criminal prosecutions, tax court practice, and issues in international tax enforcement.

Taxation of Financial Instruments [3 credits]

This course scrutinizes the current Canadian law and the basic policies relating to the taxation of financial instruments including all forms of derivative instruments. It compares the Canadian law in this developing area to the experience in other jurisdictions, in particular, the United States, Australia and New Zealand.

Taxation of Corporate Reorganizations [3 credits]

Topics covered include transfer of property to a corporation, reorganizations into corporate form, reorganizations of the capital of a corporation, transfers of property out of a corporation, the termination of the existence of a corporation and migrations of corporations into and out of Canada. The in-depth, applied approach reviewed in the course will enable practitioners involved in tax planning to research and apply the tax law and requirements applicable to corporate reorganizations.

Complete descriptions for the following courses are available on our website.

- The Taxation of Trusts and Estates [3 credits]
- Advanced Taxation of Corporations and Shareholders [6 credits]
- International Taxation [3 credits]
- Overview of US Taxation and Recent Developments [3 credits]
- Managerial Tax Planning [3 credits]
- Partnerships and Tax Shelters [3 credits]
- Tax Treaties: Policy, Application and Interpretation [3 credits]
- Major Research Paper [6 credits]

Note: Faculty, curriculum, course descriptions, degree requirements and tuition are subject to change without notice. Please visit our website for the most up-to-date information.



CPD accredited for legal practitioners

OsgoodePD is an Accredited Provider of Professionalism Content by the LSO. All of our LLM courses are eligible for substantive CPD hours and some are eligible for professionalism hours.

Program Directors

Jinyan Li

Professor, Osgoode Hall Law School

Scott Wilkie

Partner, Blake, Cassels & Graydon LLP
Distinguished Professor of Practice
Osgoode Professional Development

Past Faculty Includes

Kim R. Brooks

Dean and Weldon Professor of Law,
Schulich School of Law, Dalhousie University

Neil Brooks

Professor, Osgoode Hall Law School

Joseph Frankovic

Adjunct Professor, Osgoode Hall Law School

Michael Friel

Associate Dean and Director
Graduate Tax Program, Levin College
of Law, University of Florida

Ed Kroft

Partner, Blake, Cassels & Graydon LLP

Robin MacKnight

Partner, Wilson Vukelich LLP

Amin Mawani

Associate Professor, Schulich School of
Business, York University



Tuition and Fees

The 2019/2020 tuition, which includes both years of the Professional LLM program and required course materials, is \$22,804.74 for domestic students and \$40,299.75 for international students, plus supplementary and additional fees.

Please visit the tuition section on our website for complete details on scholarships, payment schedules, and videoconferencing fees.

Application Deadline

The application deadline for the September 2020 intake is **May 15, 2020**. We recommend submitting your application well ahead of the posted deadline as spaces in this program are limited.



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