

**September 2008**

**Re: Tenth Anniversary of Tax Certificate Program!**

Dear Tax Certificate Holder:

The first class of Tax Certificate holders graduated in 2000 and we have begun celebrating the 10th anniversary of the program.

In the first 9 years, 140 tax certificates were conferred. We anticipate that the class of 2009 will be the largest ever with more than 30 graduates earning the tax certificate. As the 10th anniversary approaches, we wanted to give you a quick update on the program and invite you to return to the law school this spring for a 10<sup>th</sup> anniversary celebratory event.

We would appreciate your e-mailing Prof. Kwall ([jkwall@luc.edu](mailto:jkwall@luc.edu)) or Prof. Rhodes ([arhodes@luc.edu](mailto:arhodes@luc.edu)) so we know this e-mail reached you and let us know if you would like to celebrate with us this spring. If you have the time to bring us up to date on your career, that would be great.

We would like to share some highlights of the first decade with you.

**Current State of the Tax Program**

You will be happy to know that we continue to enjoy record breaking enrollments in all of our advanced tax courses. This year, we had more than 70 students in Corporate & Partnership Tax, more than 60 in Estate & Gift Tax, and more than 40 in Advanced Corporate Tax. Demand remains high for the Tax Clinic and the tax electives. We anticipate that more than 30 tax certificates will be awarded in 2009.

**Tax Faculty**

**Professor Kwall** spent a semester visiting at Northwestern Law School and was named Teacher of the Year at Loyola last year. His corporate & partnership tax casebook, with which you are all intimately familiar, is now in its 3<sup>rd</sup> edition and remains the leading casebook in its field (adopted by more than 35 law schools). He co-authored an article entitled "Backdating" with Professor Duhl appearing in the current issue of the Business Lawyer (August 2008). He also recently published "What is a Merger?: The Case for Taxing Cash Mergers Like Stock Sales" in the Journal of Corporation Law.

**Professor Rhodes** spent last spring visiting at the University of Tennessee College of Law and served as U.S. faculty for the program in corporate and international tax at Universidad Alberto Hurtado in Santiago, Chile. This year, she has spoken at an AALS Conference, the UCLA School of Law, the Knoxville Estate Planning Council, and the Notre Dame Tax and Estate Planning Institute. Her recent publications include “Inheritances and Disinheritances” in the Real Property, Probate and Trust Journal, and “Engagement Letters” in Trusts and Estates. She continues as an Academic Fellow in ACTEC.

**Visiting Professor Cynthia Lepow** joined us this fall from Loyola-New Orleans Law School. She is teaching a section of Federal Income Tax and we are benefiting from the fresh perspective she brings.

**Adjunct Professor Duhi**, a partner at Harrison & Held, LLP, has been a welcome addition to the tax faculty. He teaches a section of Federal Income Tax each fall and an ethics course in the spring. This spring, he will teach a new certificate course entitled “Tax Audits, Procedure and Ethics” which will replace the old “Tax Litigation and Procedure” course that all of you completed.

**Clinical Professors Novy and Pavlik** continue to supervise our Tax Clinic. We are so proud of being able to maintain this dimension of the tax program and are appreciative of all of Mike’s and Dan’s efforts.

**Adjunct Professors London and Cesaretti** continue to strengthen our ranks teaching Employee Benefits and State & Local Tax, respectively. The tax program is very fortunate to continue to draw on their expertise.

Sadly, **Professor Johnson** has moved to the University of Utah Law School to be closer to his family. Also, Adjunct Professor Bedore has decided to take a break from teaching after serving us for more than two decades. We are grateful for all their efforts on our behalf.

We are currently seeking a new tenure track faculty member to replace Professor Johnson. If any of you have suggestions, please let us know.

### **Publications by Tax Alums**

We are pleased to announce that several of our tax alumni have published articles in recent years. **Kelley Bender ('05)** has co-authored partnership tax articles in the *Journal of Taxation*. **Kamran Idrees ('03)** published an article on the accumulated earnings tax in the *Tax Lawyer*. **Kristina Maynard ('04)** co-authored an article on the King Enterprise case with Prof. Kwall in the *Tax Lawyer*. **Sam Wieczorek ('07)** published an estate tax article in the *Houston Business and Tax Law Journal*.

We apologize to others who have published articles that we did not acknowledge. Please let us know when you publish and send us a reprint so we can make an announcement. We are proud of all of our alumni authors.

### Tax Alums Returning to Loyola

It is wonderful to see our alums back at the law school. In recent weeks, we have noticed many alums back at the law school interviewing for their firms. Please stop by and say hello to us when you are here.

Several of you have served us in programs and events in recent years. **Marc Countryman** ('97) from the U.S. Treasury's Office of Legislative Counsel, and **John Merrick ('93)**, Special Counsel to the Associate Chief Counsel at the Internal Revenue Service, guest lectured in Advanced Corporate Tax. **John Cesarreti** and **Sharon (Felker) Buccini** have taught State & Local Tax and Estate Planning, respectively. Many of you have returned to serve on panels including Jaime **Esler ('01)**, **Ron Jacobson ('88)**, and **Nic Lagoni ('04)**.

We apologize to others who have returned to the law school that we neglected to acknowledge. Now that we have reached a decade, we will try to publicize events as they occur so we are sure not to miss any of you. Please e-mail us when events occur in your professional lives so that we can share your accomplishments.

### Where Do We Go From Here?

We are hoping to harness the energy generated by this milestone to create a line of communication between our tax alums and us. Please give us your ideas on how we might best be of help to all of you. We are extremely proud of the Loyola tax alums and would like to serve you as best we can and also help you to serve the law school. Please e-mail us any ideas you have and let us know what we might do to strengthen our tax alumni base.

Looking forward to hearing from you and hopefully seeing you back at the law school in the spring for a 10<sup>th</sup> anniversary celebration.

Jeff Kwall and Anne-Marie Rhodes