XV. THE GRADUATE TAX PROGRAM

From the very beginning, there was the expectation that the Law School would one day be involved in continuing legal education. In the early seventies, there was much faculty discussion of ways and means to enter the field of continuing legal education and of specialties which might be taught. Idle facilities could be effectively utilized on weekends, evenings and during vacation periods; a significant service could be offered to the bar; and income might be realized to supplement tuition revenues, the principal source of funds for the operation of the School.

In 1971, Professor Marcus Schoenfeld became the School’s representative in planning sessions of the Committee on Legal Education of the Philadelphia Bar Association, where he discovered the principal interest was the further education of professionals in tax law. However, any move by the School in that direction at that time had to be subordinated to the greater problem of caring for the exploding student population and building the addition to Garey Hall.

Early in his administration, Dean O’Brien felt the time was propitious for movement into continuing legal education. The Dean appointed Marcus Schoenfeld as a committee of one to further explore the feasibility of initiating a program, the focus of attention being on the development of Saturday Seminars in Taxation. Coincidentally, at this point Professor Alvin R. Clay, then Chairman of the Accounting Department of the University approached Dean O’Brien with a proposal that had been of interest to that department for some time—to offer a program of graduate education in taxation. The proposal received momentum with the fortunate appointment of Professor Clay as Dean of the College of Commerce and Finance. Proposed was a joint operation with the Law School in a program offering a Master of Laws degree in Taxation to lawyers, and a Master of Taxation degree to accountants. With the Law School as a co-sponsor, there existed the larger potential pool from which students could be drawn. The proposal was of great interest to Dean O’Brien and he commissioned Professor Schoenfeld to further explore its possibilities.

Under the proposal, the School of Law and the College of Commerce and Finance established the standards for admission of applicants, the educational program, the academic requirements for the degrees, and coordinated the legal and accounting components. Each School, however, was to award its own degree and set its own specific admissions requirements. It was agreed that the Law School was to bear the financial risks and enjoy the financial rewards from the project. Once the program was determined to be feasible, Professor Schoenfeld was selected as the person to sketch out a tentative curriculum.

Before the Law School could make a final commitment to the project, however, it was necessary that assurances be had that the new activity would not jeopardize the School’s accreditation by the Council of Legal Education of the American Bar Association. The American Bar Association was alerted. Dean Reuschlein, then serving on the Committee on Accreditation of the American Bar Association, suggested that a team, selected by the Consultant on Legal Education to the A.B.A., James P. White, be dispatched to Villanova. An inspection team was selected, composed of associate deans from Columbia and Georgetown and Professor
James J. Freedman, organizer and director of the then recently inaugurated graduate tax program at the University of Florida. The on-site inspection of the School resulted in a report dated January 19, 1978.

The Report was, with expressed reservations, indicative that Villanova was ready to embark on the desired program, though some doubt was expressed about the wisdom of a joint program with Commerce and Finance.

In June, 1978, the Council on Legal Education of the American Bar Association unanimously acquiesced in the establishment of a graduate tax program at the Villanova Law School.

Next, the task was to find a program director qualified to formulate a challenging course of studies for both accountants and lawyers undiluted by the classroom presence of either professional group, recruit an able faculty who would closely monitor the quality of the course offerings and examinations, so that the professional reputation of the Law School would not suffer, but would be significantly enhanced. An exceptional person was needed who would bring a high level of technical expertise and personal effort to the establishment of a program, the continued viability of which could not be foreseen. Selection of the director was delegated to the Law School. The School turned to a committee of Associate Dean Gerald Abraham and Professors Donald Dowd and Marcus Schoenfeld to find the proper person.

In the early spring of 1980, the law faculty decided that Acting Dean Don W. Llewellyn of the Law School of Nova University should be named to the challenging position. The selection was a happy one. Llewellyn was an experienced tax practitioner, a seasoned tax law teacher in J.D. and LL.M. programs, both at William and Mary and Temple, and a sometime resident of the Philadelphia area of sufficient duration to have a familiarity with, and an appreciation of, the Philadelphia tax bar. He brought unusual enthusiasm, tax expertise, marketing skills and inexhaustible energy to the challenge given him by the law faculty — that the tax program should, from its inception, have a quality of which the School should be justifiably proud.

The challenge was in many respects comparable to that facing Harold Reuschlein who, while still an active law professor at the University of Pittsburgh Law School, was in six months to prepare publicity, recruit a student body, select a faculty, initiate a law library with a competent librarian, and formulate a course of study. In six months after the appointment of the new director, while still serving as Acting Dean at Nova, charged with bringing his law school to the successful completion of its academic year, he simultaneously was to undertake the recruitment of an adjunct tax faculty, prepare publicity, formulate class schedules, arrange courses, create course syllabi and instructional problems, confer with new instructors as to how class materials should be best presented and also prepare himself for the tax classes he was to teach.

Helpful to the initial efforts of the new director was Anthony L. Bartolini, ’58, a senior tax partner at Dechert, Price & Rhoads, and Francis J. Gray, C.P.A., a graduate of the College of Commerce and Finance and a senior tax partner in a major international accounting firm. Applicants for admission to the program far exceeded initial projections. Of the 164 applicants with credentials to be evaluated by the director, 67 attorneys and 31 accountants were approved and formed the first class.
The initial faculty as publicized in promotional material consisted of the Director, Anthony Bartolini, '58, Professor Marcus Schoenfeld, a tax accountant, and six additional tax attorneys. In the spring of 1981, the first academic year of operation, the law faculty, at the urgent request of the tax students, approved a summer semester. In the school year, 1982-1983, Nicholas C. Bozzi, '64, became a visiting Associate Professor of Law on a year's leave of absence from his position as a tax partner in a leading Philadelphia law firm to teach in both the J.D. and LL.M. tax programs. In 1983, James E. Maule joined the law faculty to teach both J.D. and LL.M. tax courses. Within 4 years, some 300 degree candidates had enrolled. As of the end of the Spring 1990 term, enrollment has stabilized at about 250 students. Since its inception, 324 degrees have been awarded, 152 to accountants and 172 to attorneys.

In 1988, Don Llewellyn withdrew as program director to devote full time to teaching in both the J.D. and graduate tax programs. He was succeeded by Michael Mulroney, formerly a senior partner in a Washington, D.C. tax specialty firm, who oversees the program's office staff and its roster of eight full-time faculty from the Law School and the College of Commerce and Finance, and its 33 adjunct instructors, as well as teaching federal taxation at both the graduate and J.D. levels.

Was it a wise decision to attempt to offer a program jointly for lawyers and accountants? In the words of Don Llewellyn, the former director, "I think it turned out to be a very wise decision. . . . I was probably skeptical about it, but I think that it has proved to be very successful. One of the goals we entertained in having a combined program was a real interaction between accountants and lawyers and I do think that there are several courses, specifically in the planning areas (business planning and estate planning) when that kind of interaction is quite valuable for both professions."

It is plain that the Graduate Tax Program has arrived and is firmly in place. Although comparative statistics are somewhat imprecise because drawn from dissimilar data, it is apparent that the Graduate Tax Program now ranks well toward the top of the 29 graduate tax programs offered in law schools throughout the country. Its student enrollment is fourth largest, and first among the four programs that offer dual degrees. It is second in the number of courses offered, third in adjunct faculty, fourth in full-time faculty, and it is a relative bargain for its students: tuition is below the national median cost per semester hour.

For the future, because the program has reached maturity, it will be possible for the director and his staff to focus resources and attention on several areas. The overall curriculum, and individual courses will be fine-tuned and tailored to anticipate and reflect changing focus and emphasis in the tax arena to meet effectively the needs of the professional tax constituency it serves in the Philadelphia metropolitan area. Emphasis will be placed on long-range planning for course scheduling and sequencing to permit students to move through the program toward their degrees in a logical and efficient fashion. Attempts will be made to broaden and diversify the student base to include more entry-level professionals from large law and accounting firms and from corporate tax departments. Attention will be directed to improving the quality of student experience in the program through the use of occasional workshops in specific current topics, the encouragement of extra-curricular scholarship, assistance in writing and publishing articles in the tax field, and increased emphasis on
placement and career counselling. In addition, continuing emphasis will be placed on maintaining and improving the quality of the adjunct faculty who are one of the richest professional resources of the program.

All in all, the program appears to have equaled, and probably exceeded, the expectations of its formulators. Its future is bright.