



Graduate Publications

The National Underwriters

For over 110 years The National Underwriter Company has provided insurance news and market analysis to industry participants. It is regarded by many in the insurance area as the number one publisher of market information.

Since last year the Graduate Publications department led by Assoc. Dean William Byrnes has taken an active role in the editing and content creation for the Advanced Markets division at The National Underwriter Company. Under the direction of Assoc. Dean Byrnes the Graduate Publication Department has published books, articles, updates, journals, and blogs for this nationally renowned publishing firm.



William H. Byrnes, IV

The exposure the publishing has brought to his department has been outstanding. Over the past year Assoc. Dean Byrnes and his team have published over 750 pieces of work. His projects included a year-end tax planning book covering the Tax Relief Act of 2010 and the number of changes it brought to the area of financial planning, to developing a new online portal for advanced markets advisors working with life and health insurance products regarding estate planning.

Specifically, the topics the Graduate Publication Department discusses in National Underwriter publications focus on federal income tax, life and health insurance, annuities, estate taxation and planning, employee benefits, retirement planning and more. The department also has the task of currently overseeing a number of National Underwriter publications both print and online, including Tax Facts, Tax Facts Online, Advisorfx and Advisorfyi.

In addition, the world of financial and estate planning is constantly changing. That's what makes the work, in part, so interesting. Unlike some other areas of the law, tax will constantly be facing new changes (on almost on a yearly basis). Thus, those that can learn the skills necessary to work with clients in an ever changing world will provide an advantage over the competition in a tough job market.

Moreover, as Assoc. Dean Byrnes notes, an understanding of the law that a student can obtain from practice in this area is unique. For example, one studying tax law knows well the statutory based regime associated with this area, (taxable income includes, by definition, gross income; gross income, by definition, includes all income from whatever source derived unless specifically excluded). Thus, when the need for statutory analysis presents itself in an educational or professional setting the student has already worked through an issue using the same technique.

"We offer the ability to gain experience and build recognition in the industry", says Assoc. Dean Byrnes regarding student opportunities working with the Graduate Publication Department and The National Underwriter Company. You can learn more about how working with the Graduate Program Department has had a positive impact on students' lives by reading the monthly spotlight bios in this newsletter.

Also, please contact us directly if you have an interest in participating in one of the many areas where we contribute for this well-known and highly respected publishing company. Contact Graduate Publications Program Director Jason Fiske at fiskeja@tjls.edu for details. ■

LL.M. Student Spotlight

Darron Kendrick is a student in the J.S.M. program at Thomas Jefferson School of Law concentrating on United States taxation. With nearly 30 years experience as a CPA, one may wonder why he would choose to pursue a Master's Degree in tax in this stage of the game.

"I've spent about two-thirds of my public accounting career primarily in the audit business. Tax practice was primarily something confined to tax season. I also spent time working for a couple of private companies where I did work in tax. When I became a sole practitioner again in 2010, the world of taxation had changed quite a bit. I knew that to serve my clients, I would have to be up to date and have a much more extensive knowledge of the Internal Revenue Code."

Being up-to-date wasn't the only motivation for Darron to enter the TJSL program. "I've always taken an academic approach to my work, and still believe that I may end up teaching before my career ends. This will give me the credential I need to move forward in that arena, plus, the program has changed my concept of taxation, for now I see it primarily from the perspective of the law, as opposed to the approach of an accountant."

When it was announced that graduate students were encouraged to participate in publications, Darron pursued the course immediately. He has recently written one article for the Mertens Law of Federal Taxation Highlights on the topic of valuation of contributions and is shopping for opportunities to contribute again.

Darron received his undergraduate degree from the University of Mississippi in 1979, and earned a Master of Arts degree there in Higher Education. "I was working at the University at the time and wanted to be immersed into the culture of academics." Since then, he has been a partner in a local CPA firm in Ocean Springs, Mississippi, then owned his own practice in Gulfport, Mississippi. Some major life changes brought him home to Fairhope, Alabama just before Hurricane Katrina struck Gulfport in 2005. With planned graduation from the J.S.M. program this spring, Darron is looking forward to expanding his local practice to one with a more regional reach. ■



Alumni Spotlight

S aloi A. Knickerbocker was not the stereotypical candidate for an LL.M. degree in International Taxation and Financial Services. She came to the program with zero experience or background in taxation or financial services, international or otherwise. Ms. Knickerbocker grew up in a country where the civil war took away from her teenage years. Her solace in those times of despair was tennis. She grew up to become the first female tennis instructor in her home country and later a tennis pro. She also captained two volleyball teams and represented her university in ping pong, as well. As Ms. Knickerbocker was completing her Thesis for a Master Degree in Archaeology, she visited the United States. She fell in love with the country and the freedom it offered. Needless to say, that is where she stayed.

Ms. Knickerbocker married a prominent California lawyer shortly after settling in the United States where her legal career started as a paralegal. She earned a degree in paralegal studies as a litigation specialist. After that, law school was her natural path. She attended law school in California and graduated *summa cum laude*. She worked and still works as the Legal Administrator of the Knickerbocker Law Group, based in Santa Monica, California, specializing in trial and appellate practice.

After earning her J.D. degree, Ms. Knickerbocker wanted more. She applied for the Thomas Jefferson School of Law LL.M. Program. She reflects as she

looked back, "I did not know at the time what I was getting myself into." She describes her experience during the first 4 weeks of her enrollment in the program: "I was lost. International taxation and financial services were a fifth language for me. In the beginning, I studied using a two-screen computer: one to review the material and the other to google every technical word."

But, it did not take long before Ms. Knickerbocker fit comfortably in the program and competed against some of the nation and world's big tax players. "I was surrounded by the "Who's Who" in the tax world throughout the program -- students and professors alike." Her success in the program she attributes to the diversity of the curriculum, to the high qualifications of the LL.M. world-renown professors, and to the worldwide networking opportunities she was introduced to. "The program uses a state-of-the-art online interactive live streaming feed. The professors and faculty members were always available and attentive to the students' needs; they encouraged us to network and work in groups. To this date, I still communicate with some of my professors for advice." Through this program, Ms. Knickerbocker made business and personal connections for life. "In fact, I have met my best friend; he is in Puerto Rico and I am in California. We are now business partners from a distance, hopefully for life."

The student who came to this program with no background or knowledge of any taxation, let alone international taxation and financial services, graduated in May, 2011, earning an LL.M. degree in International Taxation and Financial Services with highest honors, as *summa cum laude*. Within three months of her enrollment in this program, Ms. Knickerbocker was offered, but declined, a prestigious position involving international taxation and financial services with one of the largest law firm in Dubai. This opportunity came as she, who is fluent in French, Arabic, Spanish, and of course, English, was interviewing members of that firm for a term paper she wrote about "Doing Business in Dubai."

In the middle of the program, Ms. Knickerbocker wrote an article as a term paper in one of the LL.M. classes about "Shari'a Finance," that was selected by her professor for publication in the international taxation magazine Tax Talk, based in South Africa. "This program has opened up a myriad of doors to business opportunities I never dared to dream of. I have already established solid contacts in the Middle East with deep pocket investors. This is only the beginning of what the LL.M. Program has brought to me." Ms. Knickerbocker is now preparing for and looking forward to the next step: a J.S.D. degree with the Thomas Jefferson School Law. ■



J.D. Student Spotlight

W esley Holl (3L) is a Juris Doctorate Candidate employed at the Thomas Jefferson School of Law LL.M. department and is in charge of authoring and editing publications on International Company Law, Anti-Money Laundering, and Tax.

Wesley has also formerly worked as a Sales Representative at Kuhler and Associates, an accounting firm in Newport Beach, CA, specializing in the California Enterprise Zone Program. In addition, after graduating from UC Irvine in 2005, he gained valuable finance and accounting experience in the home mortgage industry in Orange County, CA., up until the real estate crash in 2007. ■



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