

J.D./LL.M. IN TAXATION

The joint J.D./LL.M. degree program in Taxation enables Georgetown students and students from other accredited U.S. law schools to earn a J.D. degree and an LL.M. in Taxation in a total of seven full-time semesters.

The requirements of the Tax LL.M. degree for joint degree students are the same as for students who matriculate in Georgetown's LL.M. program after completing their J.D. degree (24 academic credits, of which 20 must be in eligible tax-related courses). However, joint degree students are eligible to complete the LL.M. degree requirements in one semester rather than two, because the program permits them to count 12 credits in tax courses toward both the J.D. and the LL.M. degree. Students apply to the J.D./LL.M. joint degree program at the end of their second year. During the J.D. phase of the program, joint degree students must take 12 credits in qualifying tax courses, and these courses will count toward their J.D. degree and toward their Tax LL.M. degree. For this purpose, "qualifying tax courses" means all courses (including J.D.-level courses) that are listed in the online Curriculum Guide as counting toward the specialization requirements for the Tax LL.M. degree. Federal Income Taxation (<https://curriculum.law.georgetown.edu/course-search/?keyword=law 421 v02>), which is a prerequisite to matriculation into the Tax LL.M. program, must be taken in the J.D. phase of the program and cannot be included among the 12 credits that are counted.

After receiving their J.D. degree, joint degree students will need to complete only 12 additional academic credits (of which at least 8 must be in qualifying tax courses) in order to fulfill the requirements of the Tax LL.M. degree. These additional credits may be completed on-campus at the Law Center, or as part of the online Taxation LL.M. program. Joint degree students are expected to begin the LL.M. phase of the program in the fall semester immediately following receipt of their J.D. degree. Students attending full-time will typically complete the LL.M. degree requirements during that semester. Students attending part-time are expected to complete their degree requirements within two years following their J.D. graduation. Under exceptional circumstances, a student who has been admitted to the joint degree program but is unable to start the LL.M. phase of the program in the Fall semester immediately following the conferral of their J.D. degree may request a deferral until the following spring or fall semester.

Application Procedure for Georgetown J.D. Students

Students currently enrolled in the Law Center's J.D. program should apply to the J.D./LL.M. in Taxation joint degree program at the end of their second year of law school. Students must have completed Federal Income Taxation (<https://curriculum.law.georgetown.edu/course-search/?keyword=law 421 v02>) before the end of that semester in order to apply. The application form and deadlines for Georgetown J.D. students are available on the Joint LL.M. Degree Programs (<http://www.law.georgetown.edu/admissions-financial-aid/jd-admissions/joint-degree-programs/Joint-LLM-Degrees.cfm>) Admissions page.

Application Procedure for J.D. Students at Other Accredited U.S. Law Schools

Students currently enrolled in a J.D. program at another law school may apply for admission to Georgetown Law's J.D./LL.M. in Taxation joint degree program. Students who are admitted to the program must apply to attend Georgetown as visiting students for their entire third year. Visiting students must take 12 credits in qualifying tax courses while visiting at Georgetown. Courses taken at the applicant's home school will not

count toward the LL.M. degree. Those credits count toward the student's J.D. degree (which would be awarded by the law school from which the student visited) and toward the Tax LL.M. degree (which would be awarded by the Law Center upon successful completion of the required additional LL.M. credits).

Please Note: An application to attend the Law Center as a visiting student will not be considered unless the law school from which the applicant is visiting authorizes the student's attendance and agrees to transfer the credits earned at Georgetown Law.

A visiting student seeking admission to the J.D./LL.M. joint degree program in Taxation must have completed Federal Income Taxation (<https://curriculum.law.georgetown.edu/course-search/?keyword=law 421 v02>) (or an equivalent introductory course in individual income taxation) during the first two years of their J.D. program. Successful completion of additional tax courses, although not required, will be viewed as a factor favoring admission. Students seeking admission to the J.D./LL.M. joint degree program from another law school should follow the instructions for Visiting Students (<http://www.law.georgetown.edu/admissions-financial-aid/jd-admissions/visiting-students/>) on the Admissions webpage. The application deadlines for fall-semester visiting students will apply. In the personal statement, the applicant should list their intention to pursue the joint degree program in Taxation as the primary reason for requesting admission as a visiting student. The applicant will be admitted as a visiting student only if the applicant is accepted into the joint degree program.

For more information, contact the Office of Graduate Admissions (<http://www.law.georgetown.edu/admissions-financial-aid/graduate-admissions/>).