



GEORGETOWN UNIVERSITY LAW CENTER COURSE SELECTION ADVICE FOR FOREIGN-TRAINED GRADUATE TAX STUDENTS

This *Course Selection Guide* is designed primarily to assist foreign-trained graduate tax (LL.M.) students with their course selections. This *Guide* complements but does not supersede course registration materials provided in print and online. If any information in this *Guide* is inconsistent with the online version of the course schedule, the latter controls.

I. ACADEMIC ADVISING

For general assistance in selecting courses, please contact Ellis Duncan, the Director of the Graduate Tax Program, by e-mail at ellis.duncan@georgetown.edu, or by telephone at (202) 662-4056.

General Note: As a result of the COVID-19 pandemic, please be aware that some or all courses discussed in this *Guide* may be offered partially or fully online during the 2020-2021 academic year. It is also possible that certain courses may not be offered at their originally scheduled times or may be cancelled based on space and health considerations.

II. PROGRAM REQUIREMENTS

- (1) *Credit Hour Requirements.* To obtain the Tax LL.M. degree, foreign-trained students must complete 20 academic credits, 16 of which must be earned in tax courses. Please consult our website to view which courses qualify as tax courses.¹
- (2) *Credit Hour Limits.* A full-time student may take no more than 13 credits per semester. A part-time student may take no more than 7 credits per semester. Students are advised to keep these credit limits in mind when researching courses and planning schedules. Please be aware that Week One courses count as part of the maximum 13 credit hours permitted during the Spring semester.
- (3) *Required Courses.* Foreign-trained tax LL.M. students are required to take the following three courses:
 - (a) *Federal Income Taxation* (4 credits) (Fall 2020 or Spring 2021 semester)
 - (b) *Corporate Income Tax Law I* (2 credits) or *Corporate Taxation* (4 credits) (Spring 2021 or Fall 2021 semester); and
 - (c) *Basic Principles of Finance* (0 credits – online course – Fall 2020 or Fall 2021 semester).

As discussed below, *Federal Income Taxation* serves as a prerequisite to all of our upper-level tax classes. If possible, all students (whether matriculating in the Fall 2020 or Spring 2021 semester) ***are strongly encouraged to complete this class online during the Fall 2020 semester if possible.***

Basic Principles of Finance is a zero-credit, online course that is required for students matriculating into the Tax LL.M. program during their first semester. This course has no meeting times and students must complete a multiple choice take-home exam no later than the end of the fall semester final exam period

¹ A list of all tax courses can be found on our website here (<https://curriculum.law.georgetown.edu/course-search/>). You may view a list of qualifying tax courses by using the drop-down menu for *Courses in a Graduate Program* and selecting *Taxation LL.M.*

(Friday, December 18 at 11:59 pm for the Fall 2020 semester). This course is only offered during the fall semester, so students who plan to begin the program in the spring may take it either during the Fall 2020 semester (before coming to campus) or in the Fall 2021 semester. If you have any questions about the course, or would like to gain access to the videos and exam before beginning the program, please e-mail Cynthia Rockwell (clr72@georgetown.edu). Please be aware that you need to have an activated Georgetown net ID and password in order to access the course website.

(4) *Recommended Courses.* In addition to the required courses noted above, the Faculty and Administration of the Graduate Tax Program recommend that foreign-trained Tax LL.M. students also take the following two courses:

- (a) *International Tax* (Spring 2021 or Fall 2021 semester); and
- (b) *Taxation of Partnerships* (Spring 2021 or Fall 2021 semester).

In addition to the suggested courses listed above, all students who enter the full-time Tax LL.M. program who are seeking employment in the United States following graduation are encouraged to complete an externship in their second semester as a student. As discussed below, students who begin the program starting in the Spring 2021 semester and finishing in the Fall 2021 semester may have an opportunity to complete a second externship during the summer 2021 semester.

(5) *Course Sequencing.* Students are advised to carefully consider the sequencing of courses prior to registration. For example, unless a particular student has a strong background in U.S. income tax law, that student is urged not to take courses covering the taxation of business entities (e.g., *Corporate Taxation* or *Taxation of Partnerships*) prior to learning the fundamental U.S. income tax concepts explored in *Federal Income Taxation*. For this reason, we strongly recommend taking this prerequisite course online during the Fall 2020 semester.

III. MATRICULATION (FALL vs. SPRING) AND SUGGESTED CURRICULUM

All students who were admitted to the Taxation LL.M. program for the 2020-2021 academic year have the option of beginning the program starting in the Fall 2020 or Spring 2021 semester. The faculty and administration of the Graduate Tax Program understand that these choices can create confusion, particularly among students who choose the less traditional path of a spring start and a fall finish. At the same time, having the option of starting in either semester provides a unique opportunity to craft a program to meet individual educational and career objectives.

Below are several model schedules designed to show students how to go about selecting courses in order to satisfy degree requirements as well as meet various educational and career goals. These schedules are intended for illustrative purposes only, and assume a Spring 2021 start and a Fall 2021 finish.

Students who matriculate in the Spring 2021 semester have the option of taking *Federal Income Taxation* (the four-credit required course) with Professor Smiley during the Fall 2020 semester. The course will be conducted online via Zoom and will meet on Mondays and Wednesdays from 7:30-9:30 am Eastern Time. More information about this course can be found in our online Curriculum Guide. Students who enroll in this course will be expected to attend class in real time and will pay tuition by the credit hour. We anticipate that a tuition credit equal to the amount paid during the Fall 2020 semester will be issued in a subsequent semester (details forthcoming). Students who wish to take *Federal Income Taxation* on campus may elect to take this course with Professor Grinberg during the Spring 2021 semester.

(1) General Tax LL.M. Curriculum

Below is a model schedule for students wishing to take a well-rounded curriculum without specializing or taking the courses necessary to satisfy the requirements to sit for a U.S. bar exam.

Fall 2020 Semester

Federal Income Taxation (Online) (4 credits)

Total Credits: 4

Tax Credits: 4

Spring 2021 Semester

Corporate Taxation (4 credits)

International Tax (3 credits)

Corporations (3 credits)

Tax Elective (2 credits)

Total Credits: 12

Tax Credits: 9

Summer 2021

Externship or Practicum (0-2 credits)

Fall 2021 Semester

Basic Principles of Finance (0 credits)

Taxation of Partnerships (2 credits)

U.S. Legal Research (Tax Program) (2 credits)

Intro to U.S. Legal Systems (2 credits)

Tax Elective (2 credits)

Externship (2 credits)

Total Credits: 10

Tax Credits: 6

(2) Tax LL.M. with International Tax Certificate

Both U.S.-trained and foreign-trained Tax LL.M. students may pursue the Certificate in International Taxation in conjunction with the Taxation LL.M. degree. Because the sequencing of courses generally assumes that a student begins the certificate program in the fall semester and finishes in the spring, students interested in pursuing the International Tax Certificate are encouraged to speak with their academic advisor prior to enrolling. Students who wish to add the Certificate in International Taxation to their degree program should notify Ellis Duncan (ellis.duncan@georgetown.edu) no later than the end of the add/drop period for the semester in which they begin the LL.M. program (January 26, 2021 for the Spring 2021 semester). All courses completed as part of the International Tax Certificate program also satisfy the tax specialization requirements required for the Tax LL.M. degree.

Students interested in obtaining the Certificate in International Taxation must complete a minimum of 10 academic credits in international taxation,² including the following three required courses:

- (a) *International Tax* (Spring 2021 semester)
- (b) *Tax Treaties* (Fall 2021 semester for students matriculating in the spring); and
- (c) A course on transfer pricing³

² A list of courses that qualify for the Certificate in International Taxation can be found on our website here (<https://curriculum.law.georgetown.edu/course-search/>). You can sort by using the drop-down menu for *Courses in a Graduate Program* and selecting *International Taxation Certificate*.

³ This course may include: (1) *Survey of Transfer Pricing* (Fall semester) or (2) *Transfer Pricing: Selected Topics* (Spring semester).

Below is a model schedule for students wishing to complete the Certificate in International Taxation in conjunction with the Taxation LL.M. degree.

Fall 2020 Semester

Federal Income Taxation (Online) (4 credits)

Total Credits: 4

Tax Credits: 4

Spring 2021 Semester

Corporate Taxation (4 credits)

International Tax (3 credits)

Corporations (3 credits)

EU Tax Law (Week One) (1 credit)

Total Credits: 11

Tax Credits: 8

International Tax Credits: 4

Summer 2021

Externship or Practicum (0-2 credits)

Fall 2021 Semester

Basic Principles of Finance (0 credits)

Taxation of Partnerships (2 credits)

Survey of Transfer Pricing (2 credits)

Tax Treaties (2 credits)

Global Indirect Tax (VAT) (2 credits)

Externship (2 credits)

Total Credits: 10

Tax Credits: 8

International Tax Credits: 6

(3) Tax LL.M. with New York Bar Exam

Many foreign-trained attorneys choose to take the bar exam in New York (or another jurisdiction) after completing their degree requirements for the Taxation LL.M. Please refer to our website for more information about courses that satisfy the requirements for the bar exam in New York and in other states.⁴

Below is a model schedule for students who wish to satisfy the requirements for the New York bar exam and the Taxation LL.M. degree.

Fall 2020 Semester

Federal Income Taxation (Online) (4 credits)

Spring 2021 Semester

Corporate Taxation (4 credits)

International Tax (3 credits)

Intro to Contracts (3 credits)

Intro to U.S. Constitutional Law (2 credits)

⁴ More information pertaining to bar exam requirements for foreign-trained lawyer can be found on our website here: <https://www.law.georgetown.edu/academics/graduate-programs/student-services/student-advising/bar-exam-information/>

Total Credits: 4

Tax Credits: 4

Summer 2021

Externship or Practicum (0-2 credits)

Total Credits: 12

Tax Credits: 7

NY Bar Credits: 5

Fall 2021 Semester

Basic Principles of Finance (0 credits)

Taxation of Partnerships (2 credits)

U.S. Legal Research (Tax Program) (2 credits)

Corporations (3 credits)

Professional Responsibility in the U.S. (2 credits)

Tax Externship (2 credits)

Total Credits: 11

Tax Credits: 6

NY Bar Credits: 7