



## GEORGETOWN UNIVERSITY LAW CENTER COURSE SELECTION ADVICE FOR U.S.-TRAINED GRADUATE TAX STUDENTS

This *Course Selection Guide* is designed primarily to assist U.S.-trained graduate tax (LL.M.) students with their course selection. 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](mailto:ellis.duncan@georgetown.edu), or by telephone at (202) 662-4056. For assistance in selecting courses related to any specialty degree program or certificate, please contact the appropriate academic advisor listed in this *Guide*.

### II. PROGRAM REQUIREMENTS

- (1) *Credit Hour Requirements.* To obtain the Tax LL.M. degree, U.S.-trained students must complete 24 academic credits, 20 of which must be earned in tax courses. Please consult our website to view which courses count as tax courses for purposes of meeting this requirement.<sup>1</sup>
- (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.* While the faculty and administration strongly believe that there are certain subjects that Tax LL.M. graduates must master in order to become successful and well-rounded tax lawyers (please see the *Suggested Curriculum* discussion on page 2), the only required course for incoming U.S.-trained Tax LL.M. students is a course on basic federal income taxation.<sup>2</sup> Students who have successfully completed this course in their J.D. studies have satisfied this requirement. Students who have not previously completed this course in a U.S. J.D. program must take the online course, *Foundations of Federal Income Taxation*, and pass the final exam no later than Sunday, August 21. Please contact Cynthia Rockwell ([clr72@georgetown.edu](mailto:clr72@georgetown.edu)), the course administrator, to obtain login credentials.
- (4) *Course Prerequisites.* Several taxation courses list one or more courses as prerequisites. If you have taken the listed course at Georgetown or an equivalent course at another law school (including *Federal Income Taxation*), then you have met the prerequisite and do not need to request a waiver. If you have not taken the prerequisite course but believe you nonetheless possess the requisite knowledge, you will need to request a waiver from the professor. Concurrent enrollment in a course listed as a prerequisite satisfies the requirement in most cases.

<sup>1</sup> 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.*

<sup>2</sup> In previous years, U.S.-trained Tax LL.M. students were required to take three additional courses: (1) *Corporate Income Tax I* or *Corporate Taxation*, (2) *Income Tax Accounting*, and (3) *Basic Principles of Finance* as part of their degree program. While one or more of these requirements may be reinstated in future years, these courses will not be required for U.S.-trained Tax LL.M. students who matriculate in the Fall 2022 semester.

### III. SUGGESTED CURRICULUM

While the formal course requirements for the Tax LL.M. degree are minimal, and while Georgetown wishes to allow students the flexibility to explore different areas of tax law and have the opportunity to specialize, the Faculty and Administration of the Graduate Tax Program believe that students are well-served by taking a broad selection of courses in a number of different areas. Students are strongly advised to take at least one course in each of the following five areas: (1) corporate taxation (2) partnership taxation (3) international taxation, (4) tax accounting, and (5) tax procedure. Students are also strongly encouraged to complete a paper and at least one externship as part of their program.

Below is a list of courses that satisfy the recommendations listed above. A student who has taken a substantially similar course in law school or who has relevant practice experience should feel free to substitute a different elective for any such course.

- (a) *Corporate Income Tax Law I* (2 credits – fall or spring semester) & *Corporate Income Tax Law II* (2 credits – fall or spring semester) or *Corporate Taxation* (4 credits – spring semester)<sup>3</sup>
- (b) *Taxation of Partnerships* (2 credits – fall or spring semester)
- (c) *International Tax* (3 credits – fall semester) or *U.S. Inbound International Tax* (2 credits – fall semester) & *U.S. Outbound International Tax* (2 credits – fall semester)
- (d) *Income Tax Accounting* (2 credits – fall or spring semester)
- (e) *Tax Practice & Procedure: Administrative Practice* (2 credits – fall or spring semester) or *Tax Practice & Procedure: Litigation* (2 credits – fall or spring semester)
- (f) Completion of a paper (*Graduate Independent Research Paper*)<sup>4</sup>
- (g) Completion of at least one externship<sup>5</sup>

The Faculty and Administration have put together several model schedules to assist students with various objectives when selecting courses. These schedules are intended for illustrative purposes only. Students are encouraged to speak with their academic advisor in order to choose courses that meet their individual needs and objectives. Below is a model schedule for a student who wishes to take a well-rounded curriculum without specializing or earning a certificate.

#### **Fall Semester**

*Corporate Income Tax Law I* (2 credits)  
*International Tax* (3 credits)  
*Income Tax Accounting* (2 credits)  
*Tax Practice & Procedure (Admin Practice)* (2 credits)  
*Externship or Elective* (2 credits)  
**Total: 11 credits**

#### **Spring Semester**

*Corporate Income Tax Law II* (2 credits)  
*Taxation of Partnerships* (2 credits)  
*Survey of State and Local Tax* (2 credits)  
*Elective* (2 credits)  
*Graduate Independent Research Paper* (2 or 3 credits)  
*Externship 2* (2 credits)  
 [Week One Elective (1 credit)]  
**Total: 13 credits**

<sup>3</sup> *Corporate Income Tax Law I* (2 credits) covers the basics of corporate operations and how the corporation and its shareholders are taxed. *Corporate Income Tax Law II* (two credits) covers corporate mergers, acquisitions, and reorganizations. *Corporate Taxation* (4 credits) is a more comprehensive course that covers the material examined in *Corporate Income Tax Law I* and *Corporate Income Tax Law II*.

<sup>4</sup> The Faculty and Administration of the Graduate Tax Program feel that clear and persuasive legal writing is the single most important ingredient for success in sophisticated tax practice. Therefore, graduate tax students are strongly encouraged to take at least one course or seminar that requires the completion of a paper, or write a Graduate Independent Research paper under the direct supervision of a tax professor.

<sup>5</sup> In addition to the suggested courses listed above, all students who enter the full-time Tax LL.M. program without any substantive work experience are encouraged to complete an externship in the fall and/or spring semester. The completion of an externship serves to enhance a student's resume and generally improves a student's chances of finding full-time employment following graduation. U.S.-trained Tax LL.M. students may complete two externships (one in the fall semester, and a second in the spring semester). Additional information about the process of securing an externship will be provided by our Graduate Career Office.

#### IV. SPECIALTY CERTIFICATES

In addition to the Program Requirements and Suggested Curriculum listed in this *Guide*, students are given the opportunity to specialize in a particular area of tax and earn one of Georgetown's four tax specialty certificates. Georgetown offers specialty certificates in each of the following areas:

- (1) *Certificate in International Taxation*
- (2) *Certificate in Employee Benefits*
- (3) *Certificate in Estate Planning*
- (4) *Certificate in State & Local Taxation*

Students who wish to enroll in a particular certificate program may do so by e-mailing Ellis Duncan ([ellis.duncan@georgetown.edu](mailto:ellis.duncan@georgetown.edu)) on or before Tuesday, September 6, 2022 (the end of the add/drop period for the Fall 2022 semester). Students are free to add, drop, or change certificate programs at any time before Tuesday, January 24, 2023 (the end of the add/drop period for the Spring 2023 semester).<sup>6</sup>

- (1) ***Certificate in International Taxation***
  - (a) *Academic Advising*

For assistance in selecting courses in this area or to discuss potential career options, please contact Ellis Duncan by e-mail at [ellis.duncan@georgetown.edu](mailto:ellis.duncan@georgetown.edu).

- (b) *Certificate Requirements*

In order to obtain the Certificate in International Taxation in conjunction with the Tax LL.M. degree, students must complete a minimum of 10 academic credits in international taxation, including the following four required courses:

- (i) *U.S. Inbound International Taxation* (fall semester);
- (ii) *U.S. Outbound International Taxation* (fall semester);
- (iii) *Survey of Transfer Pricing* (fall semester);
- (iv) *Tax Treaties* (fall or spring semester); and
- (v) Elective course (fall or spring semester)

- (c) *Model Schedule*

Below is a model schedule for a student who wishes to take a well-rounded curriculum and obtain the Certificate in International Taxation in conjunction with the Tax LL.M. degree.

##### **Fall Semester**

*Corporate Income Tax Law I* (2 credits)  
*Income Tax Accounting* (2 credits)  
*Tax Practice & Procedure (Admin)* (2 credits)  
*U.S. Inbound International Taxation* (2 credits)  
*U.S. Outbound International Taxation* (2 credits)  
*Survey of Transfer Pricing* (2 credits)  
**Total: 12 credits**

##### **Spring Semester**

*Corporate Income Tax Law II* (2 credits)  
*Taxation of Partnerships* (2 credits)  
*Advanced International Taxation* (2 credits)<sup>7</sup>  
*Tax Treaties* (2 credits)  
*Graduate Independent Research Paper* (2 credits)  
*Externship* (2 credits)  
**Total: 12 credits**

<sup>6</sup> A list of required and elective courses that qualify for a specialty certificate program can be found in the online curriculum guide by selecting the certificate from the drop-down menu for Courses in a Graduate Program.

<sup>7</sup> Students who are interested in controversy vs. tax planning work may wish to consider taking *International Tax Controversy*.

**(2) Certificate in Employee Benefits Law**(a) *Academic Advising*

For assistance in selecting courses in this area or to discuss potential career options, please contact John Paliga, the Faculty Advisor for the Certificate in Employee Benefits program, by e-mail at [johnpaliga@verizon.net](mailto:johnpaliga@verizon.net).

(b) *Certificate Requirements*

To obtain the Certificate in Employee Benefits Law, by itself or in conjunction with the Tax LL.M. degree, students must complete a 10 academic credits, which consist of the following courses in employee benefits law:

- (i) *Employee Benefits: Executive Compensation* (fall semester);
- (ii) *Employee Benefits: Health & Welfare Plans* (fall semester);
- (iii) *Employee Benefits: Qualified Retirement Plans* (fall semester); and
- (iv) *Employee Benefits Practicum* (spring semester)

(c) *Model Schedule*

Below is a model schedule for a student who wishes to take a well-rounded curriculum and obtain the Certificate in Employee Benefits Law in conjunction with the Tax LL.M degree.

**Fall Semester***Corporate Income Tax Law I* (2 credits)*Income Tax Accounting* (2 credits)*International Tax* (3 credits)*Employee Benefits: Executive Compensation* (2 credits)*Employee Benefits: Health & Welfare Plans* (2 credits)*Employee Benefits: Qual. Retirement Plans* (2 credits)**Total: 13 credits****Spring Semester***Taxation of Partnerships* (2 credits)*Employee Benefits Practicum* (4 credits)*Tax Practice & Procedure (Admin)* (2 credits)*Graduate Independent Research Paper* (2 credits)*Externship* (2 credits)**Total: 12 credits****(3) Certificate in Estate Planning**(a) *Academic Advising*

For assistance in selecting courses in this area or to discuss potential career options, please contact Professor Edward Beckwith at [ebeckwith@bakerlaw.com](mailto:ebeckwith@bakerlaw.com).

(b) *Certificate Requirements*

To obtain the Certificate in Estate Planning, by itself or in conjunction with the Tax LL.M. degree, students must complete 10 academic credits, which consist of the following four estate planning courses<sup>8</sup>:

- (i) *Estate Planning: Income Taxation of Trusts, Estates & Beneficiaries* (fall semester);
- (ii) *Estate Planning: Estate & Gift Tax* (fall semester);
- (iii) *Estate Planning: Special Topics in Transfer Tax* (fall semester); and
- (iv) *Advanced Private Wealth Planning Seminar* (spring semester).

<sup>8</sup> Students who wish to pursue the Certificate in Estate Planning must have taken a Decedents' Estates/Wills & Trusts course in law school or have equivalent experience. Please contact Professor Beckwith with any questions about this requirement.

(c) *Model Schedule*

Below is a model schedule for a student who wishes to take a well-rounded curriculum while obtaining the Certificate in Estate Planning in conjunction with the Tax LL.M degree.

**Fall Semester**

*Corporate Income Tax Law I* (2 credits)  
*Taxation of Charities & Nonprofits* (2 credits)  
*International Tax* (3 credits)  
*Income Taxation of Trusts & Estates* (2 credits)  
*Estate & Gift Tax* (2 credits)  
*Special Topics in Transfer Tax* (2 credits)  
**Total: 13 credits**

**Spring Semester**

*Taxation of Partnerships* (2 credits)  
*Income Tax Accounting* (2 credits)  
*Advanced Private Wealth Seminar* (4 credits)  
*Graduate Independent Research Paper* (2 credits)  
*Externship* (2 credits)  
**Total: 12 credits**

(4) ***Certificate in State and Local Taxation***(a) *Academic Advising*

For assistance in selecting courses in this area or to discuss potential career options, please contact Professor Phil Tatarowicz by e-mail at [tatarowp@law.georgetown.edu](mailto:tatarowp@law.georgetown.edu).

(b) *Certificate Requirements*

To obtain the Certificate in State & Local Taxation (SALT), by itself or in conjunction with the Tax LL.M. degree, students must complete must complete 10 academic credits, which consist of the following five courses in state and local taxation:

- (i) *State & Local Taxation: Income & Franchise Taxes* (fall semester);
- (ii) *State & Local Taxation: Other Business Taxes* (fall semester);
- (iii) *State & Local Taxation: Sales & Use Taxes* (fall semester);
- (iv) *Federal Limitations on State & Local Taxation* (spring semester); and
- (v) *Special Topics in State & Local Taxation* (spring semester).

(c) *Model Schedule*

Below is a model schedule for a student who wishes to take a well-rounded curriculum and obtain the Certificate in State & Local Taxation in conjunction with the Tax LL.M degree.

**Fall Semester**

*Corporate Income Tax Law I* (2 credits)  
*Income Tax Accounting* (2 credits)  
*International Tax* (3 credits)  
*SALT: Income & Franchise Taxes* (2 credits)  
*SALT: Other Business Taxes* (2 credits)  
*SALT: Sales & Use Taxes* (2 credits)  
**Total: 13 credits**

**Spring Semester**

*Taxation of Partnerships* (2 credits)  
*Federal Limitations on SALT* (2 credits)  
*Special Topics in SALT* (2 credits)  
*Tax Practice & Procedure (Admin)* (2 credits)  
*Graduate Independent Research Paper* (2 credits)  
*Externship* (2 credits)  
**Total: 12 credits**