



# TAX LAW

The Study of Tax Law at Georgetown

GEORGETOWN LAW

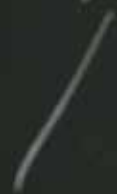
\$100,000 AGI

\$10,000

\$50,000 in §170

~~\$50,000~~  
appreciated  
assets

~~\$30,000~~  
private foundations





# The Study of Tax Law at Georgetown

# The Study of Tax Law at Georgetown

The study of tax law at Georgetown offers a unique combination of full-time and adjunct faculty, the most extensive tax curriculum in the country, and the opportunity to study tax in Washington, D.C., where the nation's laws are made, interpreted, and enforced.

The Law Center is located near the foot of Capitol Hill, two blocks from the U.S. Tax Court, and a short walk from the Supreme Court, the Internal Revenue Service, the Treasury Department, and the Department of Justice. Georgetown draws upon these unique resources to enrich our students' experience.

Students at Georgetown may pursue a J.D. degree, or a specialized LL.M. degree in tax law on a full-time or part-time basis, on campus or online. J.D. students also have the option of obtaining both the J.D. and LL.M. degrees in three and one half years of study.

## **A Rich Academic Life**

Georgetown's extensive tax curriculum offers students the opportunity to choose from more than 60 courses and seminars dealing with every aspect of tax law. These courses range from foundational subjects such as corporate, partnership, and international tax, to dozens of advanced offerings across a variety of specialized areas.

The Law Center regularly hosts conferences addressing domestic and foreign tax issues, as well as panel discussions with national tax experts and government tax officials. During the fall and spring semesters, students may enroll in a variety of externships, which have become important assets in the legal job search process. Externships can be secured with government agencies and non-profit organizations, and for Tax LL.M. students, also with for-profit entities such as law firms and accounting firms.

Students may also broaden their horizons by taking elective courses at the business school or the graduate school on the University's Main Campus. There are many opportunities for writing papers, in seminars or as faculty-supervised Graduate Independent Research, which can lead to opportunities for publication.



Philip Mammen (left) and Deborah Tarwasokono (right) both completed externships at the U.S. Department of Treasury while attending Georgetown's Tax LL.M. program.

# A Distinctive Faculty

The breadth of our full-time and adjunct faculty, numbering more than 100 professors total, enables Georgetown to offer an exceptionally large and specialized array of tax courses, taught by professors who bring to the classroom their various experiences in the government, the private sector, academia, and the non-profit community.

Our full-time faculty includes teachers and scholars who are regularly consulted by business, the United States government, and international organizations, including the International Monetary Fund, the OECD, and the World Bank. The full-time faculty has expertise in not only technical issues of taxation, but also the intersection of tax law and public finance, international trade, fiscal policy, behavioral economics, and civil rights. Our adjunct faculty include practitioners at major law and accounting firms, non-profit organizations and think-tanks, as well as top government officials at the Internal Revenue Service, the Department of Treasury, the Department of Justice, and judges at the U.S. Tax Court. At Georgetown, students have the opportunity to be taught not only by world-renowned scholars and top practitioners, but by those who are actually creating tax policy and enforcing and interpreting U.S. tax laws.

## Full-Time Faculty



### Professor Dorothy Brown

[B.S., Fordham University](#); [J.D., Georgetown University Law Center](#); [LL.M. \(Taxation\), New York University School of Law](#)

Professor Brown is well known for her work in a variety of areas, including the effects of tax policy by race, class, and gender, workplace equity and inclusion, and law school reform. She is the author of *The Whiteness of Wealth: How the Tax System Impoverishes Black Americans, and How We Can Fix It* (2021), and co-author of *Critical Race Theory: Cases, Materials, and Problems* (2014), and *Problems and Federal Income Taxation: Cases, Problems, and Materials* (West Academic Publishing, Sixth and Seventh editions). She has appeared on CNN, MSNBC, and Bloomberg, and has written numerous opinion pieces addressing current events in the *New York Times*, the *Atlantic*, *CNN Opinion*, the *Washington Post*, and *Forbes*, among other publications. Currently Professor Brown teaches courses in federal income taxation, corporate taxation, critical race theory, and tax policy, and is the recipient of numerous teaching awards at every law school at which she has taught.



**Dean Lilian Faulhaber**

[A.B., Harvard College](#); [M.Phil., Cambridge University](#);  
[J.D., Harvard Law School](#)

Dean Faulhaber is the Vice Dean and the Ralph H. Dwan Chair in Taxation at Georgetown Law. She teaches in the areas of taxation and international tax law. Before joining the Georgetown faculty, she was an associate professor at Boston University School of Law. From 2013-2015, Dean Faulhaber served as an advisor at the Organization for Economic Cooperation and Development, where she worked on the Base Erosion and Profit Shifting (BEPS) project. Professor Faulhaber has published articles on international taxation, tax avoidance, charitable giving, and European Union law. She clerked for Senior Judge Robert E. Keeton and Judge William G. Young, both on the U.S. District Court for the District of Massachusetts, and was an associate at Cleary Gottlieb Steen & Hamilton LLP in New York.



**Professor Brian Galle**

[A.B., Harvard College](#); [J.D., Columbia Law School](#); [LL.M. \(Taxation\), Georgetown University Law Center](#)

Professor Galle's research and teaching interests include taxation, non-profit organizations, behavioral organizations, behavioral law and economics, federalism, public finance, and economics. Prior to joining the Law Center, he was a professor at Boston College Law School. Professor Galle has also been a visiting professor at Georgetown and The George Washington University Law School, as well as a visiting fellow at the Urban/Brookings Tax Policy Center. He practiced for three years as an attorney in the Criminal Appeals and Tax Enforcement Policy Section of the Tax Division at the U.S. Department of Justice. Professor Galle also clerked for Judge Robert A. Katzmann of the U.S. Court of Appeals for the Second Circuit, and Judge Stephen M. Orlofsky of the U.S. District Court for the District of New Jersey.



**Professor Itai Grinberg**

[B.A., Amherst College](#); [J.D., Yale Law School](#)

Professor Grinberg joined the faculty from the Office of International Tax Counsel at the Department of Treasury. During his first stint at Treasury, he represented the United States on tax matters in multilateral settings, negotiated tax treaties with foreign sovereigns, and was involved with international tax legislative developments and cross-border tax regulations. He also practiced law at Skadden, Arps, Slate, Meagher & Flom LLP in New York, where his practice focused on a wide range of international tax controversy and planning matters. In 2005, Professor Grinberg served as counsel to the President's Advisory Panel on Federal Tax Reform, where he advised a bipartisan presidential commission that made sweeping proposals to restructure the U.S. tax code. Professor Grinberg's academic research focuses on international

tax policy, as well as the intersection of international tax law, international trade law, international investment law, international financial regulation, and the relationship between taxation and climate policies. From January 2021 until early 2023, Professor Grinberg served as the Deputy Assistant Secretary (Multilateral Negotiations) in the Office of Tax Policy of the U.S. Department of Treasury. He was the lead U.S. negotiator for the global corporate minimum tax endorsed by leaders of the G20 at their Rome Summit meeting in 2021, and also served as the lead delegate for the United States on international tax issues across all multilateral institutions.



**Professor Victoria Perry**

**B.A., Yale University; J.D., Harvard Law School**

Professor Perry is a Professor in the Graduate Tax Program at Georgetown, where she teaches courses on federal income taxation, international tax, comparative tax law, and taxation and development. Prior to joining the Law Center, Professor Perry served as Deputy Director of the Fiscal Affairs Department at the International Monetary Fund, where she provided technical advice on tax policy and revenue administration to more than 50 countries in all regions of the world. Her research and teaching interests include the role and structure of tax systems in developing countries and the intersection of tax law and public finance. She has also served as a visiting professor of taxation at Oxford University, and as the Deputy Director of the International Tax Program at Harvard University. In her earlier career, after clerking for Judge James Holden of the U.S. District of Vermont, Professor Perry practiced tax law with the Boston law firm of WilmerHale. She is the past president of the National Tax Association, past president of the American Tax Policy Institute, past Chair of the Value Added Tax Committee of the American Bar Association Section of Taxation, and is presently vice president of the International Institute of Public Finance.



**Professor Emily Satterthwaite**

**B.A., Yale College; J.D., Stanford Law School; M.A., University of Toronto; LL.M., University of Toronto Faculty of Law**

Professor Satterthwaite's research focuses on tax law and examines areas in which taxpayer choices and compliance obligations may have unanticipated equity implications. She uses experimental, qualitative, and quantitative empirical methods to study how the design of elective provisions in tax statutes and tax agency enforcement policies plays out on the ground, with a particular focus on entry-level entrepreneurs and self-employed individuals. Prior to joining the faculty at Georgetown, Professor Satterthwaite was an associate professor at the University of Toronto Faculty of Law. She previously served as the Assistant Director of the Institute for Justice on Entrepreneurship at the University of Chicago, and practiced for three years as an associate at Skadden, Arps, Slate, Meagher & Flom LLP in New York and Chicago.





**Director Ellis Duncan**

[B.S., Tulane University](#); [J.D., Tulane University Law School](#); [M.S. \(Accounting\), The George Washington University](#); [LL.M. \(Taxation\), Georgetown University Law Center](#)

Ellis Duncan is the Director of the Graduate Tax Program and an Adjunct Professor of Law. Director Duncan manages the Law Center's Tax LL.M. program, advises students on course selections and other academic matters, and teaches courses in federal income taxation and research and writing. He also oversees the graduate tax curriculum, consisting of more than 60 courses, reviews and recruits adjunct faculty members, and evaluates applicants for admission and scholarship awards. Director Duncan previously practiced tax law for several years at Dewey Ballantine in New York, NY, and Ropes & Gray in Washington, D.C., where his practice focused on the taxation of domestic and international mergers and acquisitions, dispositions, joint ventures, corporate and partnership restructurings, financial products and other derivatives.

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“The Georgetown LL.M. was a big part of how I was able to get a job teaching law. Washington D.C. is the hub of the tax policy universe and during my year, I had the opportunity to attend a dozen conferences, panels and other events where I could hear from and meet leaders in the field. I think Georgetown is the ideal place to prepare for a teaching career.”

— **Brian Galle, Professor Georgetown Law**



## Adjunct Faculty

**Amie J. Ahanchian**

Principal, KPMG LLP

**Rafic H. Barrage**

Partner, Baker McKenzie LLP

**John P. Barrie**

Partner, McLaughlin & Stern LLP

**John Bates**

Principal, Deloitte LLP

**Edward J. Beckwith**

Partner, Baker & Hostetler LLP

**Elizabeth A. Bell**

Tax Counsel, United States House of Representatives

**Jennifer C. Bernardini**

Attorney, Internal Revenue Service

**Christa H. Bierma**

Principal, Ernst & Young LLP

**Patrick J. Browne, Jr.**

Managing Director, KPMG LLP

**Michael J. Caballero**

Partner, Covington & Burling LLP

**Graham Cahill**

Lead Counsel, Insurance and Corporate Tax, MassMutual Life Insurance Company

**Richard A. Capino**

Principal, Ernst & Young LLP

**Brandon Cash Carlton**

Principal, Ernst & Young LLP

**Douglas W. Charnas**

Member, McGlinchey Stafford PLLC

**Caroline D. Ciraolo**

Partner, Kostelanetz & Fink, LLP

**Nathan Clukey**

Partner, Sidley Austin LLP

**Adam B. Cohen**

Partner, Eversheds Sutherland LLP

**Kevin M. Curran**

Managing Director, PricewaterhouseCoopers LLP

**Christopher S. Davidson**

Counsel, Venable LLP

**Lloyd De Vos**

Senior Partner, De Vos & Co. PLLC

**Bruce Decker**

Managing Director, PricewaterhouseCoopers LLP

**Marianne Evans**

Principal, KPMG LLP

**Nicole Field**

Principal, Ernst & Young LLP

**Jon G. Finkelstein**

Principal, KPMG LLP

**Karl A. Frieden**

Vice President and General Counsel, Council on State Taxation (COST)

**Daniel Gespass**

Attorney, IRS Office of Chief Counsel

**Michael Gould**

Attorney, IRS Office of Associate Chief Counsel (Passthroughs and Special Industries)

**Hannah B. Hawkins**

Principal, KPMG LLP

**H. Carter Hood**

Partner, Ivins, Phillips & Barker, Chartered

**Jasper A. Howard**

Partner, Hogan Lovells LLP

**Victor Jaramillo**

Member, Caplin & Drysdale, Chartered

**Steven P. Johnson**

Partner, Morgan, Lewis & Bockius LLP

**Beth Shapiro Kaufman**

Member, Caplin & Drysdale, Chartered

**Eric R. Keller**

Partner, Paul Hastings LLP

**Robert S. Keller**

Principal, KPMG LLP

**Ryan J. Kelly**

Principal, Ernst & Young LLP

**David H. Kirk**

National Tax Partner, Ernst & Young LLP

**Cara M. Koss**

Partner, Arnold & Porter LLP

**Jeffrey W. Kroh**

Principal, Groom Law Group

**Todd Lard**

Partner, Eversheds Sutherland LLP

**Norman Lencz**

Partner, Venable LLP

**Alan C. Levine**

Chief Counsel, District of Columbia Office of Tax and Revenue

**Scott M. Levine**

Partner, Jones Day LLP

**The Honorable Diana L. Leyden**

Special Trial Judge, United States Tax Court

**Stephanie A. Lipinski-Galland**

Partner, Williams Mullen, P.C.

**Robert Liqueman**

Special Counsel, IRS Office of Chief Counsel (Corporate)

**Brian Loss**

Senior Technician Reviewer, IRS Office of Chief Counsel

**Heather E. Meade**

Principal, Ernst & Young LLP

**Watson McLeish**

Tax Counsel, Tax Executives Institute

**Brian C. McManus**

Partner, Latham & Watkins LLP

**Daniel Mayo**

Principal, Withum National Tax Services Group

**Saul Mezei**

Partner, Gibson Dunn LLP

**Joseph Mikrut**

Partner, Capitol Tax Partners

**Kelley C. Miller**

Partner, Reed Smith LLP

**Anna K. Moody**

Counsel, Venable LLP

**Jake Moore**

Attorney, IRS Office of Chief Counsel (Passthroughs & Special Industries)

**Rayth Myers**

Senior Manager, Ernst & Young LLP

**Walter Nagel**

Vice President and Chief Tax Officer, Gannett Inc.

**Leigh M. Obler**

Assistant General Counsel, United States Conference of Catholic Bishops

**Brian O'Connor**

Partner, Venable LLP

**Mark Opper**

Principal, Ernst & Young LLP

**Caitlin Murphy Orr**

Partner, McDermott, Will & Emery LLP

**Carlo Osi**

Senior Tax Manager, Accenture LLP

**Maximilian Pakaluk**

Managing Director, Andersen Tax

**The Honorable Peter J.**

**Panuthos**

Chief Special Trial Judge, United States Tax Court

**Joseph Pari**

Partner, Weil, Gotshal & Manges LLP

**Maury Passman**

Managing Director, KPMG LLP

**Michael Plowgian**

Principal, KPMG LLP

**Ross E. Poulson**

Of Counsel, Jones Day LLP

**Peter K. Reilly**

Special Counsel, IRS Office of Chief Counsel

**Peter Richman**

Associate Chief Counsel (Corporate), Internal Revenue Service

**Bryan Rimmke**

Attorney-Advisor, U.S. Department of Treasury (Office of Tax Policy)

**Michael I. Sanders**

Partner, Blank Rome, LLP

**Steven Schneider**

Partner, Baker McKenzie LLP

**Susan E. Seabrook**

Partner, Winston & Strawn LLP

# 100 TAX FACULTY



**Adjunct Professor Caroline Ciraolo**, former Acting Assistant Attorney General of the U.S. Department of Justice's Tax Division, is a partner with Kostelanetz & Fink LLP and founder of its Washington, D.C. office. She teaches two courses at Georgetown: *Criminal Tax Law & Procedure* during the fall semester, and *International Tax Controversy* in the spring semester.

**Eric Serron**  
Partner, Steptoe & Johnson  
LLP

**Douglas L. Siegler**  
Partner, Venable LLP

**Eric Solomon**  
Partner, Ivins Phillips &  
Barker Chartered

**Robin Solomon**  
Partner, Ivins Phillips &  
Barker Chartered

**Sanford W. Stark**  
Partner, Gibson Dunn LLP

**Philippe Stephanny**  
Manager, KPMG LLP

**Daniel V. Stern**  
Partner, Baker McKenzie LLP

**Stephen B. Tackney**  
Principal, KPMG LLP

**Jonathan Talisman**  
Managing Partner, Capitol  
Tax Partners

**Joseph L. Tobin**  
Principal, Deloitte LLP

**Michael Ulleweit**  
Partner, Deloitte LLP

**Amanda Pedvin Varma**  
Partner, Steptoe & Johnson  
LLP

**Tracy Villecco**  
Attorney, IRS Office of Chief  
Counsel (International)

**Jeffrey L. Vinnik**  
Attorney, IRS Office of Chief  
Counsel (International)

**Jeffrey Vogel**  
Principal, KPMG LLP

**James S. Wang**  
Attorney-Advisor, U.S.  
Department of Treasury  
(International Tax Counsel)

**Robert B. Williams**  
Senior Counsel, IRS Office of  
Chief Counsel (International)

**Thomas Zehnle**  
Attorney, Law Office of  
Thomas E. Zehnle

# The Curriculum

The practitioners who make tax law and policy – officials in the Treasury Department, the Internal Revenue Service, the tax-writing committees of Congress, and major law and accounting firms – work within walking distance of the Law Center. Georgetown draws heavily on those assets to provide the most comprehensive tax curriculum available in the United States, with over 60 courses offered annually. The following is a list of courses representative of those offered each year.

## GENERAL TAX PRACTICE

Ethics in Tax Law  
Federal Income Taxation  
Financial Statement Accounting for Tax Consequences  
Income Tax Accounting  
Introduction to Federal Income Tax, Research and Writing  
Tax Research and Writing  
Taxation of Financial Instruments  
Taxation of Property Transactions

## CORPORATE TAXATION

Business Planning Seminar  
Consolidated Returns  
Corporate Income Tax Law I  
Corporate Income Tax Law II  
Corporate Taxation  
Taxation of Bankruptcies and Workouts  
Taxation of Energy Markets  
Taxation of Financial Institutions  
Taxation of Mergers and Acquisitions  
Tax Planning for Corporate Acquisitions Seminar

## INTERNATIONAL TAXATION

Advanced International Taxation  
Comparative Tax Law  
Digital Taxation Seminar  
EU Tax Law  
Global Indirect Tax: The VAT  
International Business Planning Workshop  
International Tax  
Survey of Transfer Pricing  
Tax Treaties  
Taxation and Development Seminar  
Taxation of Intellectual Property  
U.S. Inbound International Taxation  
U.S. Outbound International Taxation

## PASSTHROUGH ENTITIES

Advanced Partnership Taxation  
Drafting Partnership and LLC Agreements  
Private Equity and Hedge Funds: Taxation and Transactions  
S-Corporations and LLCs: Tax and Business Issues  
Tax Planning for Real Estate Transactions Seminar  
Taxation of Partnerships

## TAX CONTROVERSIES AND TAX PROCEDURE

Criminal Tax Law & Procedure  
International Tax Controversy  
Tax Court Advocacy Workshop  
Tax Practice and Procedure (Administrative Practice)  
Tax Practice and Procedure (Litigation)

## EMPLOYEE BENEFITS

Employee Benefits: Executive Compensation  
Employee Benefits: Health & Welfare Plans  
Employee Benefits: Qualified Retirement Plans  
Employee Benefits Practicum  
Survey of Employee Benefits Law  
U.S. Employment Taxes

## ESTATE AND SUCCESSION PLANNING

Advanced Individual Income Tax and Personal Financial Planning  
Advanced Private Wealth Planning Seminar  
Estate & Gift Tax  
Income Taxation of Trusts, Estates, and Beneficiaries  
Special Topics in Transfer Tax

## TAX-EXEMPT ORGANIZATIONS

Non-Profit Organizations  
Special Topics in Exempt Organizations  
Tax Treatment of Charities and Other Nonprofit Organizations

## STATE AND LOCAL TAX

Federal Limitations on State & Local Taxation  
Special Topics in State & Local Taxation  
State and Local Taxation: Income and Franchise Taxes  
State and Local Taxation: Sales & Use Taxes  
State and Local Taxation: Other Business Taxes  
Survey of State and Local Taxation

## TAX POLICY

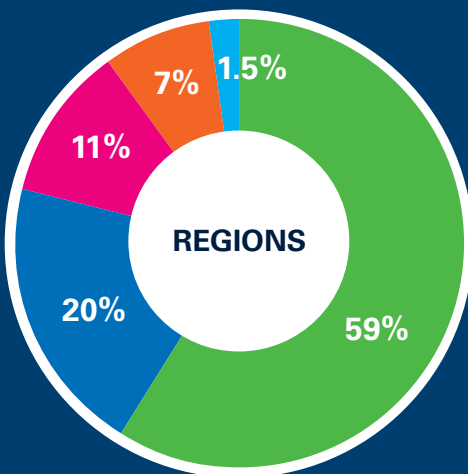
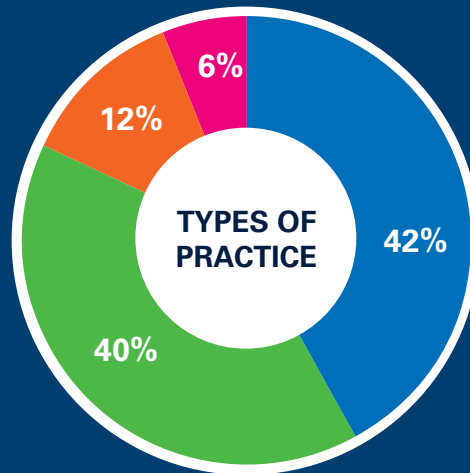
Current Issues in Tax Policy  
Tax Law and Public Finance Workshop  
Tax Policy Seminar

# CLASS OF 2022 EMPLOYMENT

# 96%

U.S.-Trained Tax LL.M. class of 2022 graduates had secured employment by graduation.

- Accounting Firm
- Law Firm
- Government
- Business and Industry



- Mid-Atlantic
- Northeast
- South
- West
- Midwest
- International (1.5%)

# Tax LL.M. Program

Widely recognized as one of the preeminent programs of its kind, Georgetown's Master of Laws (LL.M.) in Taxation program has the highest enrollment (more than 200 students) among the graduate programs at the Law Center. Georgetown's location in Washington, D.C. allows us to offer the most comprehensive tax curriculum of any graduate tax program in the country, comprising more than 60 different courses.

## **Master of Laws (LL.M.) in Taxation**

Georgetown's Tax LL.M. Program is open to students who have a U.S. juris doctor degree, as well as to students who earned their primary law degree abroad. Students may pursue the Tax LL.M. degree on campus or online, on a full-time or part-time basis. Full-time students normally must complete their degree requirements within one year. Part-time students generally complete their degree requirements within three years, with possible extensions made on a case-by-case basis.

Georgetown's online Taxation LL.M. program offers students the same high-quality instruction and learning experience as the on-campus program, but allows them the flexibility to attend classes and complete assignments at times that are convenient to them. Students enrolled in the online program also receive the same Taxation LL.M. diploma that is conferred to those who complete the program on-campus. No distinction is made between students who complete the Taxation LL.M. degree on-campus or online.

Other than a basic course on federal income taxation (which most U.S.-trained students will have completed in a J.D. program), there are no formal requirements, other than the completion of 24 credit hours (for U.S.-trained students) and 20 credit hours (for foreign-trained students). Students are free to design their program to suit their personal academic and career objectives, and receive individualized academic advising and access to robust professional development resources. Students may choose to enroll in a broad selection of courses in a variety of different practice areas, or specialize in one or more areas of tax law. With careful planning, foreign-trained students may also take subjects to satisfy both the requirements of the Taxation LL.M. degree and the New York bar exam in two semesters. Georgetown has also established a successful joint degree program that offers J.D. students the opportunity to earn the Taxation LL.M. degree in one additional semester.



# 200 STUDENTS

# Certificate Programs

Students desiring to concentrate in a specific area of tax practice may choose among four certificate programs. The Certificates described below may be completed, on campus or online, in conjunction with the LL.M. degree or on a stand-alone basis.

## **Certificate in International Taxation**

Cross-border taxation constitutes the bread and butter of multinational taxpayers and the professional service firms that represent them, many headquartered in Washington, D.C. Georgetown's Certificate program is comprised of a dozen international tax courses, all taught by top experts at the Internal Revenue Service, the U.S. Treasury Department, major law firms and Big Four accounting firms. The core curriculum concentrates on inbound and outbound U.S. international tax, transfer pricing, and tax treaties. Students may then choose among electives addressing international tax controversies, European Union tax law, value-added taxation, foreign tax credit, and a variety of courses addressing cross-border corporate tax planning. Several courses are taught in a "workshop" format, entailing weekly practice-based writing assignments.

## **Certificate in State & Local Taxation**

For many large companies, the tax and administrative burdens imposed by state and local taxes significantly exceed those imposed by the Internal Revenue Code. As multinational companies and metro-area businesses expand their operations into additional states and nations via the internet and otherwise, the need for skilled State and Local Tax (SALT) practitioners has never been greater. Georgetown's SALT program is taught by a distinguished faculty comprised of leading practitioners from professional service firms, Fortune 500 companies, and organizations representing the interest of state governments and corporate taxpayers. During the fall semester, students learn the basics of state income taxation (including formulary apportionment), sales and use taxes, property taxes, and specialized business taxes. During the spring, the focus shifts to federal constitutional limitations on state taxation, SALT controversy practice, and the complex intersection between federal and state corporate tax regimes. Students enrolled in the Tax LL.M. degree may supplement this curriculum with elective courses addressing value added tax, municipal bonds, and public finance.

## **Certificate in Employee Benefits Law**

This growing practice area spans everything from pensions and health plans to stock options and deferred compensation. Retirement assets constitute a high percentage of total domestic wealth, and the intersection between tax law and health plans has gained even greater prominence with the passage of the Affordable Care Act. Georgetown's Certificate in Employee Benefits Law consists of





**Daniel Strickland, Jessica Ledingham and Derek Berry**  
are alumni who have clerked at the U.S. Tax Court

three fall courses covering the key areas of Executive Compensation, Retirement Plans, and Health & Welfare Plans, as well as a spring Practicum course designed to give students hands-on, practical experience in these core subject matters. Adjunct faculty from the private sector, the Internal Revenue Service, the Treasury Department, and the Department of Labor bring to their teaching extensive practical experience in this area.

### **Certificate in Estate Planning**

Top-notch estate planners must acquire not only technical expertise, but also the client-relations skills essential to this individualized area of practice. Adjunct faculty, all leading practitioners in their fields, draw on their wealth of expertise to equip our students with the requisite knowledge of tax law, trusts and estates, and charitable giving. During the spring semester, working in teams under a faculty mentor, students develop a comprehensive estate plan to address a complex, real-life, family situation. Students enrolled in the Tax LL.M. program may complement their Certificate studies with courses focusing on partnership taxation, S Corporations and LLCs, employee benefits, tax-exempt organizations, and other fields germane to an estate planning practice.

# Scholarships and Fellowships

Georgetown offers at least a dozen graduate tax scholarships and fellowships to incoming Tax LL.M. students each year. These scholarships include up to seven graduate tax scholarships, as well as scholarships funded by KPMG LLP, Akin Gump, and the Council on State Taxation (COST). The named scholarships below are only available to full-time students completing the LL.M. program on campus. Other scholarship amounts may be awarded annually to individual students based on merit, and financial aid is available to most students.

## **Georgetown Graduate Tax Scholars**

Each year the Law Center designates up to seven incoming Tax LL.M. students as Graduate Tax Scholars based on their demonstrated interest in tax policy and their potential to excel in tax scholarship. All scholars receive full tuition awards and participate in an enrichment program with leading tax scholars, practitioners, and government officials.

Graduate Tax Scholars must complete a substantial research paper on a tax topic, either in a seminar course or as a Graduate Independent Research. These scholarships are available to both U.S. and foreign-trained Tax LL.M. students, and are limited to applicants who will be matriculating on-campus as full-time students. Scholars generally may not accept paid employment outside of the Law Center during the academic year, although they are free to apply for academic externships.

## **Graduate Fellowships in State and Local Taxation**

In conjunction with the Council on State and Local Taxation (COST), the Law Center invites applications for two annual fellowships in State and Local Taxation, one of the fastest-growing disciplines. COST is a membership organization comprised of approximately 50 corporations engaged in multistate business. Fellows receive a \$7,500 stipend and an internship at COST, which exposes students to cutting-edge state and local tax issues through participation in the preparation of amicus briefs and analysis of state legislation.

## **KPMG Tax Scholarship**

This scholarship of up to \$15,000 is awarded annually on the basis of academic achievement and financial need. Students need not intend to specialize in any particular area of tax law in order to apply. This scholarship is made possible by the generosity of the tax professionals at KPMG and by matching gifts from the KPMG Foundation.



# 20+ GRADUATE TAX SCHOLARSHIPS

## **Albert G. Lauber Endowed Scholarship**

Established by Professor Craig Hoffman in honor of the Honorable Albert G. Lauber and his service to Georgetown, this partial tuition scholarship is awarded annually to an incoming Tax LL.M. student on the basis of academic achievement and potential to excel in the practice of tax law.

## **Akin Gump Robert Rothman Scholarship**

The Akin Gump Robert Rothman Scholarship is made possible by the generosity of the law firm Akin Gump Strauss Hauer & Feld LLP in honor of the life of Robert Rothman, a Senior Counsel at the firm who was a major contributor to the firm's tax practice. A partial award will be given to one full-time U.S.-Trained Tax LL.M. student per year that shows both scholastic aptitude and need. Selection will be based upon a candidate's application materials.

# Careers

The Graduate Tax Program has a full-time professional development staff devoted exclusively to helping students with academic and career planning. They provide individual counseling sessions, weekly newsletters, resume reviews, mock interviews and panels featuring speakers (including many Georgetown alumni) from specialized areas of tax practice.

Employment outcomes for graduates of Georgetown's Tax LL.M. program are excellent. For the past decade, since Georgetown began collecting employment data of graduating students, over 90 percent of U.S.-Trained graduates of the Tax LL.M. program had secured employment by graduation (meaning, they had started full-time employment by October of that year). These outstanding figures are due in large part to the strength of Georgetown's reputation among employers, as well as the commitment of the school's academic and professional development advisors to the success of Georgetown students.

## **Externships**

Because of Georgetown's location in the Nation's capital, students have numerous (more than 50, to be precise) opportunities for externships at government agencies, international organizations, and professional service firms. These externship opportunities are available during both the fall and spring semesters. Students completing externships do not receive compensation but earn academic credit. Tax LL.M. students in recent years have been awarded externships at the Internal Revenue Service, the Department of Treasury, the U.S. Tax Court, the Senate Finance Committee, the House Ways and Means Committee, the Joint Committee on Taxation, as well as major law firms and the national offices of Big Four Accounting Firms. Successful externships allow students to gain valuable work experience, enhance their credentials, and can pave the way for permanent job offers following graduation.

## **Interview Programs**

Early in the spring semester, Georgetown students participate in the Taxation Interview Program (TIP), a job fair co-hosted with New York University. TIP provides Tax LL.M. students with the opportunity to interview with employers from national and regional law firms, major accounting firms, corporations and government agencies. The Internal Revenue Service also appears frequently on campus, participating in TIP during the spring semester and at the Government Interview Program during the fall semester. Major law firms and accounting firms host on-campus receptions and post job openings on the Law Center's computerized jobs database. Georgetown also hosts other on-campus interview programs during both the fall and spring semesters.



Hugo Latrabe completed an externship at the House Committee on Ways and Means when the Tax Cuts and Jobs Act of 2017 was enacted. He is now an Associate at Cleary Gottlieb in Paris.

### **Clerkships**

A Tax Court clerkship is one of the most useful credentials that a new tax lawyer can acquire. Over the years, numerous students have secured clerkships at the Tax Court, which is located across the street from the Law Center. Many of its judges hold Tax LL.M. degrees from Georgetown, and several teach or have taught here as adjunct professors. Students interested in applying should do so early in the summer before they matriculate at the Law Center. Interviews are generally conducted in September, although occasionally opportunities arise at other times during the academic year.





For more information, to request an admissions brochure and application materials, or to apply online, please visit the Law Center's website at [www.law.georgetown.edu/admissions](http://www.law.georgetown.edu/admissions).

For questions about the Tax LL.M. degree, please contact Ellis Duncan, the Director of the Graduate Tax Program, at 202-662-4056 or [ellis.duncan@georgetown.edu](mailto:ellis.duncan@georgetown.edu).

For specific questions about the admissions process, you may contact the Graduate Admissions Office at 202-662-9020 or [lawllmadmis@georgetown.edu](mailto:lawllmadmis@georgetown.edu).

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