

LLM IN TAXATION

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Program Overview

The LLM Tax curriculum gives students a foundational understanding of tax law, which they can apply to a wide array of specialty tax elective courses. The required courses cover the four principal areas of the modern tax law: Taxation of Property Transactions, Corporate Taxation, Partnership Taxation, and International Taxation. Students also can choose from a variety of elective courses with the opportunity to pursue particular areas of the tax law or to further expand their exposure to various areas of the tax law.

Enrollment Options

Degree-seeking students may choose to pursue the full-time or part-time enrollment plan; degree requirements are the same for both options. Students should refer to the Tuition webpage to review rates associated with the various options.

Program of Study

Beyond the required courses, students are free to design their own program of study and can choose from over 28 different tax electives. Many students choose to enroll in courses covering a variety of subject areas; however, students have the option to choose specific elective courses that reflect their specialized interest in a particular area of taxation.

Degree Requirements:

Course	Title
Required Courses (6 courses / 12 credits)	
TAXLAW 610	Corporate Taxation (LLM Tax)
TAXLAW 620	Partnership Tax (LLM Tax)
TAXLAW 621	Advanced Partnership Taxation
TAXLAW 640	Taxation of Property Transactions
TAXLAW 641	Advanced Taxation of Property Transactions
TAXLAW 670	International Taxation
Advanced Corporate Tax Requirement (2 credits)	
<i>Select one of the following:</i> ¹	
TAXLAW 602	S Corporations and Other Specially Taxed Entities
TAXLAW 612	Divisive Reorganizations and Separations
TAXLAW 613	Corporate Reorganizations
TAXLAW 618	Tax Aspects of Private Equity Transactions
TAXLAW 644	Taxation of Debt Instruments and other Financial Transactions
TAXLAW 689	Consolidated Returns
Advanced International Tax Requirement (2 credits)	
<i>Select one of the following:</i> ¹	
TAXLAW 631	Controlled Foreign Corporations
TAXLAW 632	International Estate Planning
TAXLAW 643	European Union Taxation

TAXLAW 669	International Taxation of Partnerships
TAXLAW 673	Advanced International Corporate Tax Transactions
TAXLAW 674	Tax Treaties
TAXLAW 678	Transfer Pricing

Elective Courses (8 credits)

Select courses from the TAXLAW subject, or:

BUSCOM 649	Accounting
BUSCOM 684	Tax Policy

Minimum Credits Required: 24

¹ Students may take additional courses from the Advanced Corporate Tax and Advanced International Tax course lists to satisfy the elective credit requirement.

Tax Certificates

While enrolled in the Tax Program, full-time, part-time, joint degree, and non-degree students can choose to earn a certificate in one of four substantive areas of taxation: Corporate Tax, International Tax, Tax Controversy, and Wealth Transfer and Legacy Planning. To receive a certificate, the student would need to take 10 credits of the following courses:

Corporate Tax

Course	Title
Required Courses (6 credits)	
TAXLAW 610	Corporate Taxation (LLM Tax)
TAXLAW 612	Divisive Reorganizations and Separations
TAXLAW 613	Corporate Reorganizations
Elective Courses (4 credits)	
<i>Select two from the following:</i>	
TAXLAW 602	S Corporations and Other Specially Taxed Entities
TAXLAW 618	Tax Aspects of Private Equity Transactions
TAXLAW 644	Taxation of Debt Instruments and other Financial Transactions
TAXLAW 689	Consolidated Returns

Total Credits: 10

International Tax

Course	Title
Required Courses (6 credits)	
TAXLAW 669	International Taxation of Partnerships
TAXLAW 670	International Taxation
TAXLAW 673	Advanced International Corporate Tax Transactions
Elective Courses (4 credits)	
<i>Select two from the following:</i>	
TAXLAW 631	Controlled Foreign Corporations
TAXLAW 674	Tax Treaties
TAXLAW 678	Transfer Pricing

Total Credits: 10

Wealth Transfer and Legacy Planning

Course	Title
Required Courses (5 courses / 10 credits)	
TAXLAW 615	Tax Exempt Organizations
TAXLAW 632	International Estate Planning
TAXLAW 650	Estate and Gift Tax
TAXLAW 651	Estate Planning

TAXLAW 655	Income Taxation of Trusts and Estates	TAXLAW 689	Consolidated Returns
Total Credits: 10		TAXLAW 690	Colloquium: Advanced Topics in Taxation

Tax Faculty

The Tax Program's full-time faculty members have extensive tax scholarship and teaching experience. They are experts in their fields of taxation and have collectively published more than 11 tax law treatises and casebooks. Our tax adjunct faculty members are leading tax professionals from top law and accounting firms in Chicago. Many are also published authors on their areas of expertise and speak at various tax conferences and events on a regular basis.

For a listing of Tax Program full-time and adjunct faculty members, please see the Tax Faculty Profiles (<https://www.law.northwestern.edu/faculty/tax/>).

Tax Courses

Courses with the TAXLAW subject are open primarily to students in the LLM Tax program. JD and LLM students may enroll into open seats in Tax electives during the add/drop period. Please note while every effort is made to ensure these lists are accurate, change is inevitable. Not all courses are offered each year. For specific program information, including a list of required courses, please refer to the LLM Tax Degree Requirements section

Course	Title
BUSCOM 649	Accounting
BUSCOM 684	Tax Policy
TAXLAW 610	Corporate Taxation (LLM Tax)
TAXLAW 612	Divisive Reorganizations and Separations
TAXLAW 613	Corporate Reorganizations
TAXLAW 615	Tax Exempt Organizations
TAXLAW 618	Tax Aspects of Private Equity Transactions
TAXLAW 620	Partnership Tax (LLM Tax)
TAXLAW 621	Advanced Partnership Taxation
TAXLAW 631	Controlled Foreign Corporations
TAXLAW 632	International Estate Planning
TAXLAW 635	Environmental Taxation
TAXLAW 640	Taxation of Property Transactions
TAXLAW 641	Advanced Taxation of Property Transactions
TAXLAW 642	Taxation of Structured Real Estate Transactions
TAXLAW 644	Taxation of Debt Instruments and other Financial Transactions
TAXLAW 650	Estate and Gift Tax
TAXLAW 651	Estate Planning
TAXLAW 655	Income Taxation of Trusts and Estates
TAXLAW 669	International Taxation of Partnerships
TAXLAW 670	International Taxation
TAXLAW 673	Advanced International Corporate Tax Transactions
TAXLAW 674	Tax Treaties
TAXLAW 675	Tax Procedure
TAXLAW 676	Tax Audits, Appeals, and Litigation
TAXLAW 680	Tax Policy
TAXLAW 681	Investigation, Prosecution and Defense of Tax Crimes
TAXLAW 682	ERISA and Employee Benefits
TAXLAW 685	Tax Ethics, Opinions and Penalties
TAXLAW 686	Executive Compensation
TAXLAW 688	State and Local Taxation