Graduate Tax Program
UNIVERSITY OF SAN DIEGO SCHOOL OF LAW
THE SCHOOL OF LAW

The University of San Diego School of Law is one of only 81 law schools in the country to have a chapter of the Order of the Coif, the most distinguished rank of American law schools. We are accredited by the American Bar Association and are a member of the Association of American Law Schools. As a long-standing leader in graduate legal education, USD School of Law offers our students personal attention from the time they apply until graduation.
PROGRAM INFORMATION

For more than 30 years, the Graduate Tax Program at the University of San Diego School of Law has produced skilled leaders in the field of tax law. Both the LLM in Taxation degree and the Diploma in Taxation provide candidates with the necessary theoretical and practical framework to successfully navigate the complexities of the tax code. Through intensive study and hands-on experience, students develop the broad tax lawyering skill set that employers require.

LLM candidates are provided with a strong fundamental basis in tax law, but also have the flexibility to select advanced tax electives from an extensive curriculum to create a course of study that focuses on their particular areas of interest. Students gain a deep understanding of the policies forming the basis of our tax laws and Internal Revenue Service pronouncements and analyze the various proposals for tax reform and their correlation with current domestic tax laws.
MM IN TAXATION CURRICULUM

The LLM in Taxation degree requires successful completion of 24 credits of coursework, including four required courses: Tax I - Federal Income Taxation (3 credits), Tax II - Corporate Taxation (3 credits), Tax Policy or an approved variation, such as International Tax Policy or Energy Tax Policy (2 credits), and Tax Research and Communication (3 credits).

The requirement to enroll in Tax I and/or Tax II is waived if a candidate previously completed the course in their JD program. As the candidate must still complete 24 credits, advanced tax elective credits would be substituted for either of these previously fulfilled required courses.

Beyond the four required courses, LLM candidates select their remaining credits from a variety of advanced tax courses offered each year. The wide selection of advanced tax elective courses can be viewed on our website at law.sandiego.edu/llmtcourses.

Not every course is offered each academic year. Course availability, descriptions, content and requirements are subject to change.

Charles J. Taylor, 2002
Staff Counsel, California State Controller’s Office

Today, tax law, tax policy and tax administration are at the forefront of public debate because of the unprecedented fiscal challenges facing the nation and many state and local governments. As an LLM in Taxation student, my academic coursework and experience in the Federal Tax Clinic prepared me well for the challenges of tax practice. And thanks to my LLM experience in the Graduate Tax Program, I’ve developed a strong professional network that includes many skilled leaders and experts in the field of taxation.

This professional network has opened doors to a wide variety of opportunities in tax practice that would not have been possible without my LLM in Taxation. I strongly recommend the University of San Diego School of Law Graduate Tax Program to anyone looking for an ideal environment, academically and professionally, to pursue a graduate tax degree.
JD/LLM IN TAXATION

The University of San Diego (USD) School of Law offers its JD students the unique opportunity to earn an LLM in Taxation in just one semester after completion of the JD degree.

Up to 12 credits of USD School of Law advanced tax courses (excluding Tax I) taken as a JD within 30 months of enrolling in the LLM in Taxation program may be applied toward the LLM in Taxation degree. JD candidates at USD must still separately apply to the LLM in Taxation program, and admission is not guaranteed. This option is also available to JD students from other law schools who enroll as JD visitors at USD and are admitted to the LLM in Taxation program. Applying to visit as a JD student is a separate process handled through the JD Office of Admissions. Students considering this option should contact Graduate and International Programs and the JD Office of Admissions for planning and advice.

DIPLOMA IN TAXATION

The Diploma in Taxation is a non-degree program designed for attorneys seeking a shorter program of study, or attorneys with no tax background seeking an opportunity to transition to the LLM in Taxation program. Candidates for the Diploma in Taxation must complete 10 credits of coursework selected from the same advanced tax curriculum available to LLM in Taxation candidates. Diploma candidates may apply to transfer to the LLM in Taxation program upon successful completion of the 10 credits. Financial aid and scholarships are not available to Diploma in Taxation candidates.

Amanda Maureen Keton, 2008
Legal and Political Program Director, Tides

The global recession made me keenly aware that employers value a demonstrated commitment to tax law in any economy. The USD LLM in Taxation is one key way to illustrate that commitment while engaging with some of the best tax thinkers in the country who bask equally in San Diego sunshine and a campus committed to its tax program. The lasting benefit for me, however, is the amazing network of former classmates as well as fantastic professors who engage as colleagues from the outset. Some of my former classmates and professors remain my favorite personal and professional acquaintances to this day.
PRACTICAL EXPERIENCE AND PROFESSIONAL DEVELOPMENT

In addition to the wide variety of substantive tax law courses, LLM in Taxation candidates are afforded several options for developing their practical skills. These hands-on opportunities include the Federal Tax Clinic, State (Calif.) Income Tax Clinic, State (Calif.) Sales and Use Tax Clinic, and an IRS Agency Internship/Externship. Candidates may also earn academic credit by successfully completing an independent supervised research project. For more information, go to law.sandiego.edu/llmt.

The School of Law also offers a multitude of career advancement and professional development opportunities for candidates in the Graduate Tax Program. Students are invited to attend or participate in tax-related events throughout the year, including the annual Tax Law Speaker Series, which features prominent tax scholars from around the nation, and monthly meetings of the Young Tax Lawyers Committee of the State Bar of California Taxation Section. Each year the School of Law co-sponsors the University of San Diego School of Law-Procopio International Tax Institute and the Annual Meeting of the California Tax Bar/Tax Policy Conference. Alumni and Career Services events also take place each semester, offering candidates the chance to network, attend practical workshops, obtain personalized career counseling, and more.
ADMISSION

Admission to the LLM in Taxation degree or the Diploma in Taxation program is competitive and based primarily upon previous excellence in law studies and/or significant professional experience. Admission criteria include the following:

- JD from an ABA-accredited law school or an accredited international institution
- Graduation in the upper half of law school class or qualifications indicating ability to complete graduate law work successfully
- Excellent academic credentials and/or significant professional experience
- International applicants: Competency in English through successful completion of the Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS)

Applicants currently enrolled in ABA-accredited U.S. law schools may apply for admission after completing two years of law school. Candidates for the LLM in Taxation may complete the degree requirements in as little as one year as a full-time student, or may enroll on a part-time basis over a longer period, not exceeding four years. Diploma in Taxation candidates also have a maximum of four years to complete the program requirements. For a helpful application checklist, go to law.sandiego.edu/llmtchecklist.

Jon Schimmer, 2002
Tax Partner, Procopio, Cory, Hargreaves & Savitch, LLP

In today’s competitive employment environment, an LLM degree has essentially become a prerequisite for the best and most rewarding opportunities in the practice of taxation. My experience in the USD LLM in Taxation program, which is ranked nationally as one of the best programs, has proved invaluable to my success in practice. Indeed, I often reflect whether I would be in the position I now find myself had I not been exposed to USD’s challenging curriculum, nationally recognized professors and knowledgeable staff and advisors. If you desire to practice in the area of taxation, I would strongly recommend obtaining your LLM in Taxation from USD. It may just be what sets you apart from the other applicants and lands you that dream job.
The University of San Diego School of Law is committed to providing financial assistance to eligible citizens and eligible non-citizens whose personal resources are insufficient to meet the cost of law school. Admission decisions and financial aid decisions are made independently.

Merit scholarships may be awarded to full-time LLM applicants who have demonstrated a high degree of excellence in their previous legal education or in the practice of law. These partial-tuition, non-renewable, merit-based scholarships are available to both domestic and international candidates.

Select specialty awards are also available to entering LLM in Taxation candidates: the Carr Ferguson Graduate Tax Research Fellowship; the Procopio, Cory, Hargreaves & Savitch Tax Scholarship; and the Richard A. Shaw Scholarship.

For more information about financial aid, go to law.sandiego.edu/financial_aid.
USD’s law professors are nationally recognized legal scholars and dedicated classroom instructors. Their backgrounds as practicing lawyers, policymakers, and ardent legal educators provide the foundation for a robust learning experience, both inside and outside the classroom.

Our regular tax faculty includes experts and scholars in the areas of corporate taxation, charitable giving, and international taxation. USD’s adjunct tax faculty comprises leading practitioners from top law firms and state and federal government agencies. Collectively, our faculty has substantial experience in numerous areas of tax law, including corporate reorganization, employee benefit plans, estate planning, partnership tax, and real estate transactions.

Many USD faculty members also have national and international reputations for excellence in other areas of law including business and corporate law, intellectual property, and international law.

Most of our professors have taught and regularly are invited to lecture around the world. Several of our faculty are members of the prestigious American Law Institute.

For information about USD’s faculty experience and scholarly publications, go to law.sandiego.edu/faculty.
About the University of San Diego

Located on 180 acres overlooking the city of San Diego, Mission Bay, and the Pacific Ocean, the University of San Diego campus features Spanish Renaissance-inspired buildings and beautiful landscapes. In addition to the School of Law, the University of San Diego has highly regarded schools of business, leadership and education sciences, nursing and health sciences, and peace studies.

Academic Excellence — The university pursues academic excellence in its teaching, learning and research to serve the local, national and international communities.

Knowledge — The university advances intellectual development; promotes democratic and global citizenship; cultivates an appreciation for beauty, goodness and truth; and provides opportunities for the physical, spiritual, emotional, social and cultural development of students.

Community — The university is committed to creating a welcoming, inclusive and collaborative community accentuated by a spirit of freedom and charity, and marked by protection of the rights and dignity of the individual.

Ethical Conduct — The university provides a values based education that informs the development of ethical judgment and behavior.

Compassionate Service — The university embraces the Catholic moral and social tradition by its commitment to serve with compassion, to foster peace and to work for justice.

For more information, please contact:

University of San Diego School of Law
Graduate and International Programs
5998 Alcala Park, Warren Hall 207
San Diego, CA 92110-2492 USA

p. 619-260-4596 e. llminfo@sandiego.edu w. law.sandiego.edu