LLM IN ESTATE PLANNING

Overview

The Heckerling Graduate Program in Estate Planning prepares attorneys for a sophisticated career in individual and estate planning. The estate planning program offers a wide range of courses including tax implications of wealth transfers and the related non-tax investment and succession planning issues. This in-depth coverage of both the tax and non-tax aspects of individual and estate planning distinguishes the graduate program from traditional graduate tax programs.

Admission Requirements

Admission to the Heckerling Graduate Program in Estate Planning is highly selective, and decisions are made as applications (https://admissions.law.miami.edu/apply/llm/) are received. Candidates are therefore encouraged to complete their applications as early as possible. The Graduate Program in Estate Planning welcomes part-time, full-time, and Joint J.D./LL.M. applications.

Performance in law school tax and trusts and estates courses, as well as a candidate's overall law school record are of particular interest in evaluating the application. Although many students enroll each year without prior legal experience in estate planning beyond academic courses, consideration is given to any such prior experience. Prior to enrollment, applicants must have earned a J.D. or LL.B. degree from a law school accredited by the American Bar Association and must have successfully completed the equivalent of both a Trusts and Estates course and a basic Federal Income Tax course at the J.D. level.

Curriculum Requirements

Code	Title	Credit Hours
Required Core Courses		
EPL 910	Federal Income Taxation of Trusts and Estates	3
EPL 911	Corporate Tax	2
EPL 928	Introduction to the Probate Process	2
EPL 936	Partnership Tax	3
EPL 939	Income Tax for Estate Planning	2
EPL 946	Federal Wealth Transfer Tax	3
Modular Courses		
EPL 901	Elder Law	1
EPL 903	Ethical and Practical Aspects of Estate Planning	1
EPL 904	Fiduciary Administration	1
EPL 905	Asset Protection	1
EPL 908	Marital Deduction Planning	1
EPL 909	International Estate Planning	1
EPL 912	Charitable Gifts and Foundations	1
EPL 913	Tax Procedure	1
EPL 915	Chapter 14	1
EPL 920	Valuation	1
EPL 924	Planning for the Family Business	1
EPL 925	Drafting for Estate Planners	1
EPL 926	Generation-Skipping Transfer Tax	1
EPL 929	Life Insurance Planning	1
EPL 930	Planning for Distributions from Qualified Plans, IRAs and Non-Qualified Plans	1
EPL 931	Investment Planning	1
Heckerling Institute on Estate Planning		
Capstone Project		
Total Credit Hours		**31**

Sample Plan of Study

The following course descriptions outline a typical year's curriculum in the Heckerling Graduate Program in Estate Planning.

Traditional 14-week fall semester. The Graduate Program begins with coursework covering core tax and non-tax conceptual topics that provide the foundation for specialized estate planning courses.

Unique 1-Week Modular, Course Format: The spring semester consists of a series of one-week, one credit modular courses on advanced level tax and estate planning topics that integrate or build on the fall's core courses including **coverage of important non-tax topics** such as asset protection, elder law, fiduciary administration, ethics, and investment planning. The modular format allows students to become fully immersed in the different advanced level planning topics covered each week. This specialized training enables law graduates and attorneys to **rapidly acquire a high level of technical expertise**.

Capstone Project: The spring curriculum also includes a semester-long drafting course that culminates in the **preparation of an estate plan under the supervision and guidance of an experienced estate planning attorney**.
Networking: Students are also invited to attend the Heckerling Institute on Estate Planning (https://heckerlinginstitute.law.miami.edu/), the nation's largest educational conference for estate planning professionals held every January. Here students gain professional development and exposure to estate planning professionals, including attorneys, accountants, trust officers, insurance advisors, and wealth management professionals.

All courses listed are required to be awarded the LL.M. in Estate Planning degree from the University of Miami School of Law. Flexible study paths include Full-Time, Part-Time, and Joint J.D./LL.M. options.

Year One		
Fall		**Credit Hours**
EPL 910	Federal Income Taxation of Trusts and Estates	3
EPL 911	Corporate Tax	2
EPL 928	Introduction to the Probate Process	2
EPL 936	Partnership Tax	3
EPL 939	Income Tax for Estate Planning	2
EPL 946	Federal Wealth Transfer Tax	3
	Credit Hours	**15**
Spring		
EPL 901	Elder Law	1
EPL 903	Ethical and Practical Aspects of Estate Planning	1
EPL 904	Fiduciary Administration	1
EPL 905	Asset Protection	1
EPL 908	Marital Deduction Planning	1
EPL 909	International Estate Planning	1
EPL 912	Charitable Gifts and Foundations	1
EPL 913	Tax Procedure	1
EPL 915	Chapter 14	1
EPL 920	Valuation	1
EPL 924	Planning for the Family Business	1
EPL 925	Drafting for Estate Planners	1
EPL 926	Generation-Skipping Transfer Tax	1
EPL 929	Life Insurance Planning	1
EPL 930	Planning for Distributions from Qualified Plans, IRAs and Non-Qualified Plans	1
EPL 931	Investment Planning	1
Capstone Project		
	Credit Hours	**16**
	Total Credit Hours	**31**