LLM IN TAXATION

Overview
In today's world, tax issues are inescapable, increasingly complex and constantly changing. The tax program draws upon Miami's unique location – the pivot point between S. America, N. America and Europe – to bring the region's diverse perspectives and career-building opportunities to students. Miami Law's tax program and courses (https://www.law.miami.edu/academics/llm/course-descriptions-tax/) focus on building a better tax lawyer who develops the "tax sense" necessary to resolve tax problems with confidence which is evident in our career outcomes (https://www.law.miami.edu/academics/llm/career-outcomes-tax/). Several courses are co-taught by U.S. and a non-U.S. tax lawyers (https://www.law.miami.edu/academics/llm/faculty-tax/) and students are introduced to problem solving for multiple jurisdictions with an Online LL.M. in Taxation of Cross-Border Investment (https://www.law.miami.edu/academics/llm/taxation-cross-border-investment/) and International Taxation, Taxation of High Net Worth Individualls and Business Taxation (https://admissions.law.miami.edu/academics/llm/tax/courses/) Concentrations.

Admission Requirements
Admission to the Graduate Program in Taxation is highly selective. A candidate's performance in law school tax courses and his or her overall law school record are of particular interest in evaluating the application.

For Domestic J.D. Students
Prior to enrollment, full-time and part-time applicants must have earned a J.D. degree from a law school accredited by the American Bar Association and must have successfully completed the equivalent of a basic introductory J.D. Federal Income Tax course. If a student has not completed the required Federal Income Tax course, please contact the Tax Program Coordinator at taxllm@law.miami.edu for information about on campus and online options available to satisfy this requirement.

For International Students
The Graduate Program in Taxation welcomes applications from international students and is prepared to work with students with backgrounds in diverse legal systems to facilitate a successful transition to studying law in the United States.

• International applicants must hold a J.D. degree or its equivalent from a foreign institution.
• Applicants whose native language is not English must take the Test of English as a Foreign Language (TOEFL). A score of 580 on the written, 237 on the computer based or 92 on the internet based TOEFL test is required to be considered for admission. The minimum required IELTS score for admission is 7.0.

Curriculum Requirements

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credit Hours</th>
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<tbody>
<tr>
<td>TAX 905</td>
<td>Corporate Tax I</td>
<td>2 - 3</td>
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<tr>
<td>TAX 906</td>
<td>Corporate Tax</td>
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<tr>
<td>TAX 915</td>
<td>International Inbound</td>
<td>2</td>
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<tr>
<td>TAX 916</td>
<td>International: Outbound</td>
<td>2</td>
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<tr>
<td>TAX 946</td>
<td>Federal Wealth Transfer Tax</td>
<td>2</td>
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<tr>
<td>TAX 949</td>
<td>Property Transactions</td>
<td>1</td>
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<tr>
<td>TAX 950</td>
<td>Partnership Tax</td>
<td>2 - 3</td>
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<tr>
<td>TAX 901</td>
<td>Introduction to U.S. International Policy</td>
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<tr>
<td>TAX 906</td>
<td>U.S. Tax Policy: Current Topics</td>
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<td>TAX 908</td>
<td>Taxation of Executive Compensation</td>
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<td>TAX 910</td>
<td>Income Tax of Trusts and Estates</td>
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<td>TAX 912</td>
<td>Trans Involve Consolide Groups</td>
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<td>TAX 917</td>
<td>High Net Worth Individual</td>
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<td>TAX 920</td>
<td>Advanced Intl Tax Planning</td>
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<td>TAX 907</td>
<td>Advanced Individual Tax Issues: Families and Lower Income Taxpayers</td>
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<td>TAX 965</td>
<td>Tax Issues relating to Movement of Foreign Tech Founders into Miami in the 21st Century</td>
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<td>TAX 962</td>
<td>Tax Policy</td>
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<tr>
<td>TAX 963</td>
<td>Tax Research and Writing</td>
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TAX 918  International Trans Europe
TAX 922  Limitations On Loss Utilization
TAX 926  Taxation of Athletes and Entertainers
TAX 927  Taxation of Global Shipping Operations
TAX 928  Tax Issues Relating to Cryptocurrency and Blockchain
TAX 930  International Transactions Latin America
TAX 931  Investing in Sports: From Athletes Venture Capital to Private Equity and Spacs
TAX 932  New International Tax Consensus: OECD's "Pillar One" and "Pillar Two" Proposals
TAX 943  Federal Tax Procedure
TAX 954  Federal Criminal Tax Practice
TAX 958  Estate Planning
TAX 968  Tax Accounting
TAX 973  Income Tax Treaties
TAX 977  State and Local Tax
TAX 985  Cross Border Taxation of Financial Instruments
TAX 984  Introduction to Financial Instruments
TAX 990  Corporate Tax II
TAX 991  Partnership and Property II

Total Credit Hours  26

1 Not all elective courses may be offered every year.

This is a sample Plan of Study. Your actual course sequence may vary depending on your previous academic experience as well as current course offerings. Students should meet with their academic advisor each semester to determine the appropriate course selection.

Sample Plan of Study
1-Year Program

Year One
Fall
TAX 946  Federal Wealth Transfer Tax  2
TAX 915  International Inbound  2
TAX 905  Corporate Tax I  2
TAX 949  Property Transactions  1
LL.M. Elective Credits  6

Credit Hours  13

Spring
TAX 950  Partnership Tax  3
TAX 916  International: Outbound  2
LL.M. Elective Credits  8

Credit Hours  13

Total Credit Hours  26

Mission
To foster the intellectual discipline, analytical skills, research skills, and the highest standards of professional responsibility that will prepare graduates of the Graduate Program in Taxation for meaningful employment as tax or business lawyers in private practice, business entities, charitable foundations, or governmental service.

To fulfill the legal profession's historic duty to promote the interest of justice in tax compliance, administration of the tax system, and preservation of the highest ethical standards by understanding tax lawyers' duty to represent clients in a manner that reflects an understanding of the duty of tax compliance and the duty to forego use of abusive tax shelter transactions designed to evade legally required tax obligations.

In fulfilling this mission, the Graduate Tax Program is committed to supporting students as they develop an advanced substantive knowledge of tax law, tax procedure, tax policy processes, and the professional responsibilities of tax lawyers.
Student Learning Outcomes

1. Students will demonstrate an advanced ability to communicate orally and in writing.
2. Students will demonstrate an advanced substantive knowledge of tax law, tax procedure, tax policy processes, and the professional responsibilities of tax lawyers.