

# 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 Tax Concentration (<https://www.law.miami.edu/academics/llm/course-descriptions-tax/>) option.

## 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](mailto: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.

## Curriculum Requirements

Code	Title	Credit Hours
<b>Required Courses</b>		
TAX 905	Corporate Tax I	2
TAX 915	International Inbound	2
TAX 916	International: Outbound	2
TAX 946	Federal Wealth Transfer Tax	2
TAX 948	Corporate Tax	3
TAX 949	Property Transactions	1
TAX 950	Partnership Tax	3
<b>Elective Courses</b> <sup>1</sup>		<b>11</b>
TAX 901	Introduction to U.S. International Policy	
TAX 906	U.S. Tax Policy: Current Topics	
TAX 908	Taxation of Executive Compensation	
TAX 910	Income Tax of Trusts and Estates	
TAX 912	Trans Involv Consolid Groups	
TAX 917	High Net Worth	
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
<b>Total Credit Hours</b>	<b>26</b>

<sup>1</sup> 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		Credit Hours
<b>Fall</b>		
TAX 946	Federal Wealth Transfer Tax	2
TAX 915	International Inbound	2
TAX 916	International: Outbound	2
TAX 948	Corporate Tax	3
LL.M. Elective Credits		6
	<b>Credit Hours</b>	<b>15</b>
<b>Spring</b>		
TAX 905	Corporate Tax I	2
TAX 950	Partnership Tax	3
TAX 949	Property Transactions	1
LL.M. Elective Credits		5
	<b>Credit Hours</b>	<b>11</b>
	<b>Total Credit Hours</b>	<b>26</b>

## 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.