

LL.M./M.T. ANNUAL COURSE PLAN

Required Courses (12 Credits)

Course Title	Sem. Credit Hrs.	Fall	Spring	Summer
Fundamentals of Taxation	4	X	X	
Corporate Taxation	3	X	X	
Partnership Taxation	3		X	
Tax Procedure	1	X		X
Tax Research and Writing	1	X		

Elective Courses (12 or 16 Credits)

Course Title	Sem. Credit Hrs.	Fall	Spring	Summer
International Taxation – Inbound	2	X		
International Taxation – Outbound	2		X	
Special Topics in International Taxation	2			X
State & Local Taxation	2		X	
Estate & Gift Taxation	2	X		
Estate Planning	2		X	
Fiduciary Income Taxation	2		X	
Tax & Financial Planning	2			X
Taxation of Mergers & Acquisitions	2		X	
Taxation of Startups & Venture Capital	2			X
Consolidated Returns	2		X	
S Corporations	2	X	X	
Exempt Organizations	2		X	
Planning for Closely Held Businesses	2			X
Advanced Tax Procedure	2		X	
Ethics in Tax Practice	2			X
Low Income Taxpayer Clinic	2-4	X	X	X
Tax Accounting	2	X		X
Accounting for Income Taxes	2			X
Employment Tax	2			X
Qualified Plans	2			X
Natural Resources Taxation	2	X		

LL.M./M.T. COURSE PLAN INFORMATION



- Corporate Taxation is a co-requisite or pre-requisite for S Corporations, Consolidated Returns and Taxation of Mergers and Acquisitions.
- Estate and Gift Taxation is a pre-requisite for Estate Planning.
- Students are advised to complete required courses at the earliest point possible during the program.
- New part-time students should begin with Fundamentals of Taxation and then Corporate Taxation.
- Full-time students should take Fundamentals of Taxation and Corporate Taxation their first semester in the program.



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