

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

Required Courses (12 Credits)

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

*Advanced Tax Procedure (offered Spring Semesters) may be taken as a substitute for the Tax Procedure requirement

Elective Courses (12 or 18 Credits)

Course Title	Credit Hrs.	Fall	Spring	Summer
Low Income Taxpayer Clinic	1-4	X	X	X
International Taxation – Inbound	2	X		
International Taxation – Outbound	2		X	
State & Local Taxation	2		X	
Estate & Gift Taxation	2	X		
Estate Planning	2		X	
Fiduciary Income Taxation	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	3		X	
Tax Accounting	2	X		
Accounting for Income Taxes	2			X
Qualified Plans and Deferred Compensation	2			X
Natural Resources Taxation	2	X		

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



- New students typically start with Fundamentals of Taxation as their first course. If a student is seeking additional courses, they should consider Corporate Taxation and Research and Writing (if starting in the Fall). Partnership Taxation is considered the most intensive course and is usually saved for the latter semesters of a student's degree program.
- It is best to plan to limit Summer enrollment to 4 or fewer credit hours.
- The following courses require the noted pre-requisites:
 - Estate Planning (Estate and Gift) (Co-requisite: Fiduciary Income)
 - Taxation of Mergers and Acquisitions (Corporate)
 - Taxation of Startups & Venture Capital (Corporate; Partnership)
 - Planning for Closely Held Businesses (Corporate; Partnership)
 - S Corps (Corporate)



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