

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

Required Courses (16 Credits)

Course Title	Credit Hrs.	Fall	Spring	Summer
Federal Income Tax	2	X	X	
Taxation of Property Transactions	2	X	X	
Corporate Taxation	3	X		
Basic Tax Procedure	2	X		
Partnership Taxation	3		X	
Tax Research and Writing	2		X	
Tax Accounting	2			X

Elective Courses (8 or 14 Credits)

Course Title	Credit Hrs.	Fall	Spring	Summer
International Taxation – Inbound	2	X		
International Taxation – Outbound	2		X	
Estate & Gift Taxation	2	X		
Estate Planning	2		X	
Fiduciary Income Taxation	2			X
Taxation of Corporate Reorgs & Divisions	2		X	
S Corporations	2			X
Nonprofit Organizations and Taxation	2	X		
State & Local Taxation	2		X	
Advanced Tax Procedure	2		X	
Retirement Plans & Deferred Compensation	2	X		
Tax Ethics	3	X		
Consolidated Returns	2		X	
Low Income Taxpayer Clinic	1–4	X	X	

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- New students typically start with Federal Income Tax and Taxation of Property Transactions as their first two courses. If a new student is seeking additional courses, they should consider Corporate Taxation and Basic Tax Procedure (if starting in the Fall). If starting in the Spring, new students are advised to take Federal Income Tax and Taxation of Property Transactions with Tax Research and Writing.
- 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)
 - Taxation of Corporate Reorgs and Divisions (Corporate)
 - S Corps (Corporate)
 - Advanced Tax Procedure (Basic Tax Procedure)