

*University of Cincinnati – College of Law  
Public Law & Legal Theory Research Paper No. 10-11*

*~and~*

*Loyola Law School Los Angeles  
Legal Studies Research Paper No. 2010-09*

## ***Pursuing a Tax LLM Degree: Why and When?***

*Paul L. Caron University of Cincinnati –  
College of Law*

*Jennifer M. Kowal Loyola Law  
School Los Angeles*

*Katherine Pratt Loyola Law  
School Los Angeles*

## Pursuing a Tax LLM Degree: Why and When?<sup>1</sup>

By Paul L. Caron,<sup>2</sup> Jennifer Kowal,<sup>3</sup> and Katherine Pratt<sup>4</sup>

### Introduction

This Article and a related article, *Pursuing a Tax LLM Degree: Where?*,<sup>5</sup> provide information and advice about Tax LLM programs to American law students and JD graduates who are thinking about pursuing a Tax LLM degree.<sup>6</sup> This Article discusses the costs and

---

<sup>1</sup> Copyright 2010, Paul L. Caron, Jennifer Kowal, and Katherine Pratt. Thanks to Ellen Aprill, Sam Greenberg, Fran Hill, and Paul Stephens for helpful comments on an earlier draft.

<sup>2</sup> Associate Dean of Faculty and Charles Hartsock Professor of Law, University of Cincinnati College of Law; Herzog Summer Visiting Professor in Taxation, University of San Diego School of Law; Series Editor, Graduate Tax Series (LexisNexis). Email: [paul.caron@uc.edu](mailto:paul.caron@uc.edu). Faculty webpage: <http://www.law.uc.edu/faculty/profiles/caron.php>.

<sup>3</sup> Associate Clinical Professor and Director, Tax LLM Program, Loyola Law School Los Angeles. Email: [Jennifer.Kowal@lls.edu](mailto:Jennifer.Kowal@lls.edu). Faculty webpage: <http://www.lls.edu/academics/faculty/kowal.html>.

<sup>4</sup> Professor of Law, Loyola Law School Los Angeles. Email: [Katherine.Pratt@lls.edu](mailto:Katherine.Pratt@lls.edu). Faculty webpage: <http://www.lls.edu/academics/faculty/pratt.html>.

<sup>5</sup> This related article discusses factors that can help students determine which Tax LLM programs are a good fit for them and compiles recent data for thirteen highly ranked Tax LLM programs. In this Article, we compile data for the thirteen Tax LLM programs included in the past three years on the TaxProf blog ranking list of “top ten” Tax LLM programs. See, e.g., [http://taxprof.typepad.com/taxprof\\_blog/2009/04/new-2009-us.html](http://taxprof.typepad.com/taxprof_blog/2009/04/new-2009-us.html) (listing top-ranked Tax LLM programs). There are several dozen Tax LLM programs offered to American JD graduates by ABA-accredited law schools. (For a list of Tax LLM programs, see Appendix A.) We collected data from a subset of these Tax LLM programs to make data collection and compilation more manageable, but readers also should consider the additional Tax LLM programs that are not on the thirteen-school list. The starting point for the TaxProf list is the annual U.S. News & World Report law school ranking list in the specialized area of tax law. U.S. News does not rank Tax LLM programs, but one of us compiles an informal ranking list of Tax LLM programs by eliminating from the tax specialty ranking list the schools that do not have a Tax LLM program offered primarily to American JD graduates.

<sup>6</sup> The intended audience for this Article is American JD students and graduates, not foreign-educated lawyers. Some U.S. law schools offer LLM programs in American Law especially for lawyers educated outside of the U.S. Foreign-educated lawyers often consider a U.S. LLM degree to receive training in American law, prepare for U.S. law practice, and qualify to sit for a bar exam in the U.S. Foreign students considering Tax LLM programs for this purpose should proceed cautiously, because the curriculum in some Tax LLM programs will not allow foreign students to meet their goals. For example, some Tax LLM programs either (1) do not allow their Tax LLM students to take JD courses, particularly large “bar courses” that are important for getting a foundation in U.S. law, or (2) restrict the number of units of non-tax courses their Tax LLM students may take. Furthermore, some states require foreign-educated lawyers to study specific subjects to qualify to sit for the bar exam. Accordingly, a Tax LLM program that limits its students mostly or entirely to tax courses may not help a foreign student meet her goals for practicing in the U.S. Students who enroll in a specialized International Tax LLM programs also may face similar issues, although International Tax LLM programs typically are designed for foreign-educated students and frequently offer foundational non-tax training in American law. For many foreign-educated lawyers who want to

benefits of pursuing a Tax LLM degree and compiles the information and advice that tax law professors generally provide to prospective Tax LLM students in individual counseling sessions. This information includes a primer on tax practice employment opportunities, which vary based on (1) the nature of the work (i.e., transactional work or controversy work), (2) the type of tax subspecialty that is the focus of the tax practice, and (3) the type of tax practice employer. This Article offers advice to prospective Tax LLM students who are searching for employment (1) in law firms (including large, elite law firms), (2) in accounting firms, (3) with the IRS, Treasury Department, or the Department of Justice, (4) with state taxing authorities, (5) in house, (6) with a U.S. Tax Court judge, or (7) in academia, as a full-time law professor. This Article also includes information regarding aspects of Tax LLM programs about which prospective Tax LLM students frequently inquire and addresses some common misconceptions about Tax LLM programs.

## **I. Distinguishing a Tax LLM degree from other advanced legal and tax degrees.**

This Article focuses on the reasons for pursuing a Master of Laws (LLM<sup>7</sup>) degree in Taxation (also known as a “Tax LLM” degree). The Tax LLM degree is conferred after one year of full-time study, or the equivalent number of course units (typically 24 units, for schools on the semester system) of part-time study. Tax LLM programs generally require that part-time Tax LLM students complete the degree within a specified number of years (e.g., four or five years).

Prospective Tax LLM students sometimes confuse Tax LLM degree programs with other types of graduate degree programs in law and business. A Tax LLM degree program (also known as a “graduate tax program”) differs from (1) other types of specialized LLM degree programs in related areas, (2) general LLM degree programs, (3) Doctor of Juridical Science degree programs, and (4) Master of Taxation degree programs.

### *A. Other types of specialized LLM degree programs in related areas.*

Some law schools that offer a Tax LLM degree program also offer specialized LLM degree programs in related subject areas. For example, NYU and the University of Florida offer a separate International Tax LLM degree program (primarily offered to foreign students) in

---

practice law in the U.S., the best course is to enroll in a U.S. JD program, instead of an LLM program. U.S. legal employers typically prefer (1) dual primary law degrees, as compared to (2) a foreign primary law degree followed by a U.S. LLM degree. Thanks to Paul Stephens for noting this point. There is less of a need to pursue a second primary legal degree if the foreign-educated lawyer plans to return to her home country to practice after working briefly in the U.S.

<sup>7</sup>Technically, the degree is the “LL.M.” degree, but this Article uses the simpler form, “LLM,” and generally omits periods in abbreviations.

addition to their Tax LLM degree program.<sup>8</sup> Also, the University of Miami offers an Estate Planning LLM program that is separate from its Tax LLM program.<sup>9</sup>

In addition, some law schools offer a specialized LLM program but do not offer a Tax LLM program. For example, the University of Michigan Law School offers a specialized International Tax LLM program (offered primarily to foreign students),<sup>10</sup> but does not offer a Tax LLM degree.

### *B. General LLM degree programs.*

A Tax LLM degree also differs from a general LLM degree. Many American law schools, including the most highly ranked, elite law schools, offer a *general* LLM degree program that is not tax-specific. Students who want to pursue an advanced legal degree can pursue a general LLM at one of these schools. These schools include law schools that do not offer a Tax LLM degree, but are on the U.S. News & World Report tax specialty ranking list, due to the strength of the school's tax law faculty. (A common misconception is that all law schools on the U.S. News & World Report tax specialty ranking list offer a Tax LLM degree.) Students in a general LLM program can take tax courses and work with the law school's tax professors on directed research and writing. Typically, however, the number and variety of advanced tax courses offered at law schools with a general LLM program, but not a Tax LLM program, are more limited than at law schools with a Tax LLM program.<sup>11</sup>

For American LLM applicants who want to practice tax law, a Tax LLM program typically is the better choice. For American applicants who want to go into law teaching, the choice between a general LLM degree and a Tax LLM degree depends on whether the applicant wants to teach tax law. Students pursuing a general LLM degree, especially at elite law schools, often are interested in law teaching in subject areas other than tax (or are foreign-trained lawyers who want to qualify to practice law in the U.S.). Prospective LLM students who would like to transition to law teaching in subject areas other than tax may find that a general LLM degree better suits their goals. On the other hand, prospective LLM students who would like to transition to teaching tax typically pursue a Tax LLM degree instead of a general LLM degree.

---

<sup>8</sup> See, e.g.,

<http://www.law.nyu.edu/llmjsd/tax/academicprograms/internationaltaxprogramforforeignstudents/index.htm>;  
<http://www.law.ufl.edu/tax/international/>.

<sup>9</sup> See <http://www.law.miami.edu/estateplanning/index.php>.

<sup>10</sup> The TaxProf blog list of top-ranked Tax LLM programs excludes schools that offer an International Tax LLM program primarily to foreign students, but do not offer a Tax LLM program. Prospective American Tax LLM applicants with an interest in international taxation should note that Americans can apply to some of these International Tax LLM programs that primarily are offered to foreign students, such as the program offered by the University of Michigan.

<sup>11</sup> On the other hand, law schools that do not offer a Tax LLM, but offer a general LLM with a "concentration" in tax or in international tax (or an LLM in International Tax), typically offer a variety of tax courses. For example, Harvard Law School, which offers a general LLM with a "concentration" in Taxation (primarily to foreign-trained lawyers), offers various international tax courses. See, <http://www.law.harvard.edu/programs/about/tax/international-tax-program.html>.

### *C. Doctor of Juridical Science degree programs.*

The Doctor of Juridical Science (SJD or JSD<sup>12</sup>) degree is another advanced legal degree that prospective LLM students with an interest in law teaching might consider. The SJD/JSD degree is the legal education equivalent of a PhD degree. Admission to SJD/JSD programs is highly selective and requires a multi-year commitment to post-graduate legal study and sustained scholarly research and writing. Most SJD/JSD programs at U.S. law schools are designed primarily with foreign students in mind and do not focus on a particular substantive area of law, such as tax law. A notable exception is the SJD in Taxation program offered at the University of Florida. Generally, students applying to this program already have enrolled in Florida's Tax LLM program or International Tax LLM program. Many highly ranked, elite American law schools, which do not have a Tax LLM program offered primarily to American students (*e.g.*, Harvard), offer a general SJD/JSD degree in addition to the general LLM degree. Most Americans who aspire to be tax law professors pursue a Tax LLM degree instead of an SJD/JSD degree.

### *D. Master of Taxation degree programs.*

A Tax LLM degree also differs from a Master of Taxation (MT) (also sometimes called a Master of Business Taxation (MBT) or Master of Science in Taxation (MST, MS Tax, or MTax) degree). The Tax LLM degree is an advanced *legal* degree offered only to law school graduates, whereas the MT degree is a *non-legal* postgraduate degree. Many MT students have studied accounting or business as undergraduates, but do not have a law degree. Some schools, for example the University of Denver and Villanova University, teach Tax LLM students and MT students together in their graduate tax courses, offering the courses jointly through the law and business schools. The full-time professors who teach these classes may be law school or business school professors. In these combined classes, the lawyer-students are exposed to accounting and business topics (*e.g.*, issues related to tax compliance and return preparation) and the students with degrees in accounting or business learn about the legal context within which accounting and business issues arise.

## **II. Why and when should prospective Tax LLM students pursue a Tax LLM degree?**

Prospective Tax LLM students should carefully weigh the potential costs and benefits of pursuing a Tax LLM degree. The costs and benefits may depend, in part, on whether the prospective student is currently employed and plans to attend a Tax LLM program on a full-time or part-time basis.

---

<sup>12</sup> Juris Scientiae Doctor.

*A. The costs of pursuing a Tax LLM degree.*

The direct costs of pursuing a Tax LLM include tuition plus books, fees and living expenses. Among the thirteen highest ranked Tax LLM programs, tuition for full-time study for one academic year ranges from around \$10,700 (for in-state tuition at the University of Florida) to almost \$50,000 at some private universities. Prospective students also should keep in mind that living costs tend to be higher for Tax LLM programs that are located in major urban areas. In addition, full-time Tax LLM students who could be working incur the opportunity cost of not working for a year, which may be quite significant.

There are various ways in which students sometimes can reduce the net cost of their Tax LLM education, including (1) employer reimbursements of tuition costs, (2) Tax LLM tuition scholarships, or (3) participation in a joint JD-LLM program. Legal and accounting employers sometimes subsidize their employees' Tax LLM tuition costs. Also, numerous Tax LLM programs offer partial-tuition scholarships to well-qualified, full-time students, and a few Tax LLM programs offer merit-based, full-tuition scholarships to recruit highly-qualified applicants to their programs.<sup>13</sup>

In addition, students who are JD students at schools with a Tax LLM program may be able to reduce the cost of obtaining a Tax LLM degree by participating in a joint JD-LLM program. JD students in a joint JD-LLM program take Tax LLM courses during their JD program and credit those course units towards the course requirements for the Tax LLM degree at the same school. Tax LLM programs generally allow Tax LLM credit for up to twelve units of advanced tax courses taken as a JD student.<sup>14</sup> A student who takes half of the Tax LLM course units as a JD thus can complete the Tax LLM degree in just one additional full-time semester of study (three and a half total academic years of legal study), at half the typical tuition cost of the Tax LLM degree. In addition, students at some law schools can complete the joint JD-LLM program in just three academic years if they take extra tax courses — typically during the summer after their 1L or 2L year — during their three years of law school.<sup>15</sup> (First-year and second-year JD

---

<sup>13</sup> See, e.g., <http://www.law.georgetown.edu/graduate/fellowships.html#2> (providing information about full-tuition scholarships offered by Georgetown); <http://www.lls.edu/programs/tax-llm/scholarships.html> (providing information about full-tuition scholarships offered by Loyola Law School Los Angeles).

<sup>14</sup> Typically, the course units for the introductory federal income tax course do not count towards satisfying the Tax LLM course unit requirements, but course units for advanced tax courses taken as a JD do count towards the Tax LLM course unit requirements. Some schools (e.g., Northwestern) allow more than twelve units of advanced tax course units to count toward the Tax LLM degree.

<sup>15</sup> For example, Northwestern University School of Law, Washington University School of Law (Washington University in Saint Louis), and Loyola Law School Los Angeles offer a three-year JD-LLM program. For information about these programs, see <http://www.law.northwestern.edu/tax/jointprogram.html>; <http://www.wustl.edu/news/index.asp?id=7635>; <http://www.lls.edu/programs/jd-taxllm/index.html>. Students in the Northwestern three-year JD-LLM program take summer courses in the summer following the first or second year of law school to complete the extra course units required beyond the units required for the JD degree. Students in the Loyola three-year JD-LLM program take an intensive ten-week, twelve-unit tax course in the summer between their first and second years of law school and twelve units of advanced tax courses as part of the JD program during their second and third years of law school. <http://www.lls.edu/programs/jd-taxllm/index.html>.

students generally apply for summer jobs with law firms, judges, or government employers, to gain valuable legal experience. Students who do not find full-time summer employment might consider taking summer school tax courses that count towards a joint JD-Tax LLM degree.) Also, JD students sometimes can reduce the cost of pursuing a Tax LLM degree at a different law school by taking advanced tax courses as a visiting JD student at the school offering the Tax LLM degree.

Recently, some schools with established Tax LLM programs have launched new online Tax LLM programs (or Executive Tax LLM programs) that allow a Tax LLM student to take online “distance learning” courses and earn a Tax LLM without incurring the moving and living costs that typically are required to attend a Tax LLM program.<sup>16</sup> These online programs, which are designed primarily for practicing tax lawyers, are less costly and provide more scheduling flexibility than traditional Tax LLM programs. An online program may be a good option for experienced tax lawyers who are practicing law overseas, or require greater scheduling flexibility for work or family reasons. For example, practicing lawyers who are required to meet client demands at any hour of the day (or night) can “pause” an online class session, to attend to urgent client needs, without missing any of the class session. Also, students enrolled in an online Tax LLM program can select their courses without regard for the time slot when the course is offered.<sup>17</sup> On the other hand, live participation in a Tax LLM program and law school community may provide intangible benefits (e.g., personal and professional connections) that derive from being physically present on campus. Some tax employers may prefer that their tax lawyers earn a traditional Tax LLM degree, instead of an online Tax LLM degree (or Executive Tax LLM degree), but some tax employers may welcome the opportunity for their tax lawyers to learn more tax law at a reduced cost, with greater flexibility to juggle the demands of practice and Tax LLM study.<sup>18</sup>

---

Students in the Washington University three-year JD-LLM program are not required to take summer courses, but must take eight extra units of tax courses beyond the number of course units required for the JD degree during the three academic years of their JD degree program. Students in a joint JD-LLM program at other law schools also may be able to complete both programs in three academic years if they enroll in summer school courses.

<sup>16</sup> See, e.g., <http://www.law.ua.edu/llmtax/> (providing information about Alabama’s online Tax LLM program); <http://www.nyulawtaxllm.org/> (providing information about NYU’s online “Executive LLM” program in Tax). Online International Tax LLM programs also are offered. For example, Thomas Jefferson offers an International Tax LLM program to American and foreign students with substantial work experience. See <http://llmprogram.tjsl.edu/>.

<sup>17</sup> John Stephens also notes that law schools in major metropolitan areas should make contingency plans to implement distance learning in the event of school closures for pandemics or other disasters.

<sup>18</sup> In addition, John Stephens observes that having Tax LLM class recordings can help full-time Tax LLM students who want to listen to recordings of classes they already attended. Schools that do not offer online Tax LLM programs also may permit faculty to post class recordings. For example, two of us post recordings of our classes on the webpage for our courses. Students enrolled in our courses can access the class recordings.

*B. The benefits of pursuing a Tax LLM degree.*

Potential benefits of pursuing a Tax LLM include access to new employment opportunities and advancement in a current tax job. Many, perhaps most, prospective Tax LLM students pursue a Tax LLM to improve their chances of obtaining a job for which they would not be eligible without the Tax LLM degree. Some of these students enroll in a Tax LLM program straight out of their JD program; others practice law for a while and hope to change jobs later. Common patterns include recent JD graduates who (1) realize late in law school that they have an interest in and particular aptitude for tax, (2) want to work for an elite private employer (e.g., a large law firm) or government employer (e.g., the IRS Office of Chief Counsel), but were unable to obtain such a position during law school, (3) would like to clerk for the U.S. Tax Court, (4) want to specialize in a non-tax area, such as real estate or corporate law, but realize that knowledge of tax law is useful in the related area, or (5) want to transition into full-time law teaching.

In the current employment environment, we must add a note of caution for prospective Tax LLM students who are thinking about pursuing a Tax LLM degree to create new employment opportunities. Recent JD graduates are aware that their employment prospects have been diminished by both the recent economic downturn and changes in the legal profession. Unfortunately, these factors similarly have diminished employment prospects for Tax LLM graduates. Prospective Tax LLM students should know that graduating from a highly ranked Tax LLM program does not guarantee post-graduate employment. Tax LLM students can take proactive measures to improve their chances of finding post-graduate employment, however. For example, Tax LLM students should think about the areas in which they would like to specialize and plan their tax courses and extracurricular activities so they have an appealing package of relevant knowledge and skills to offer employers after they graduate. In addition, prospective Tax LLM students should inquire about the specific career services offered by the Tax LLM programs to which they may apply, and should avail themselves of opportunities to network with tax professionals.

Practicing lawyers also sometimes pursue a Tax LLM degree to improve their chances of obtaining a job with an elite employer, or to facilitate a job transition (1) from a non-tax practice, such as a litigation practice, to tax practice, (2) from one type of employer to another type of employer (e.g., a transition from law firm practice to an in-house practice), (3) to a new geographic area, or (4) from a tax practice to full-time law teaching.

Some prospective Tax LLM students already have the tax job they want and enroll in a Tax LLM program to expand their knowledge of tax law and improve their practice skills. The benefits of a Tax LLM to students in this category include improved work performance and greater opportunity for promotion and advancement.

Tax lawyers who are engaged in a full-time law practice can enroll in a Tax LLM program as part-time students, or can practice tax law for several years, and later take off a year for full-time study in a Tax LLM program. The main benefit of part-time study is that a student need not give up earning her legal salary while pursuing the Tax LLM degree. The difficulty with part-time



study is that the demands of practice (including billable hour requirements and the need to respond immediately to clients' legal needs) may leave very little time for class preparation and study, and may create scheduling conflicts between last-minute work obligations and Tax LLM classes. Enrolling in a Tax LLM program as a full-time student allows a student to completely immerse herself in the study of tax law.

Practicing tax law prior to enrolling in a Tax LLM program can benefit a Tax LLM student in various ways. One benefit is that tax practice experience provides a context for the tax rules that Tax LLM students study and thus facilitates deeper understanding of the course material. In addition, working full-time in a tax practice before pursuing a Tax LLM may qualify the expenses associated with the Tax LLM as deductible education expenses.<sup>19</sup>

Practicing tax lawyers who are not prepared to commit to pursuing a Tax LLM degree can audit specific Tax LLM courses, or take Tax LLM courses on a stand-alone, non-matriculating basis, to learn more about specific tax subjects that are particularly relevant to their practice. Also, tax "certificate" programs offer an alternative route to study relevant tax law, without making the time and financial commitment that is required to pursue a Tax LLM degree.

*1. Pursuing a Tax LLM degree to create new employment opportunities.*

*a. A primer on tax practice employment opportunities for Tax LLM graduates.*

Many prospective Tax LLM students know very little about the various types of jobs in which tax lawyers are employed.<sup>20</sup> This Section provides a primer on tax practice employment opportunities. Tax practice varies by (1) the nature of the work in the practice (transactional or litigation focus), (2) the type of tax specialization, and (3) the type of employer.

"Transactional" tax work and "tax controversy" work. Although many prospective Tax LLM students assume that tax practice is exclusively "transactional," tax practice can be either

---

<sup>19</sup> See I.R.C. § 162 (2010) (providing a deduction for ordinary and necessary business expenses); *see also* Treas. Reg. § 1.162-5 (as amended in 1967) (education expenses are deductible if (1) the education is not undertaken to satisfy the minimum educational requirements for qualification in the taxpayer's trade or business; (2) the education is not part of a program being pursued by the taxpayer to qualify the taxpayer for a new trade or business; and (3) the education either (a) maintains or improves skills required in the taxpayer's trade or business, or (b) meets the taxpayer's employer's express requirements, or meets requirements imposed by law to retain an existing employment relationship); *Sherman v. Comm'r*, 36 T.C.M. 1191 (P-H) (1977) (holding that a former Army officer who worked as civilian manager for two years before enrolling in an MBA program could deduct the cost of the MBA program as an educational expense); *Allemeier v. Comm'r*, 90 T.C.M. 197 (RIA) (2005) (allowing deduction for MBA expenses because "[t]he MBA qualified petitioner to perform the same general duties he performed before enrolling in the MBA program"); *cf. Foster v. Comm'r*, T.C. Summ. Op. 2008-22 (Feb. 28, 2008) (not citable as precedent) (disallowing taxpayer's deduction for her MBA tuition because the degree qualified the taxpayer, who had an engineering background, for a new trade or business as a marketing executive). Typically, the costs of attending a Tax LLM program full-time would be spread across one academic year and two calendar years.

<sup>20</sup> For a humorous look at tax practice, see Paul L. Caron, *Tax Myopia, or Mamas Don't Let Your Babies Grow Up to be Tax Lawyers*, 13 VA. TAX REV. 517, 524-26 (1994).

transactional or can focus on resolving tax disputes between taxpayers and taxing authorities. Many tax lawyers in large law firms do only transactional work, and some boutique law firms do only controversy work. Some tax lawyers in large law firms and many tax lawyers in mid-size and small firms do both transactional work and tax controversy work.

Transactional tax work focuses on structuring business operations and planning prospective transactions for entity and individual clients to achieve tax savings. There are planning opportunities in most tax practice subspecialty areas, including business and international tax, estate planning, state and local tax, exempt organizations, and employee benefits. For example, within the context of business taxation (which is what students generally think of as “transactional” tax work), the work ranges from planning an international M & A deal for a large multinational corporate client, to helping a fledgling, start-up business decide the form in which the business entity will be organized. Transactional tax lawyers research and write on tax law questions, write letters and memoranda to clients and accountants explaining the law, prepare tax elections, negotiate and draft tax provisions in business agreements, and draft various types of business agreements and plans.

Tax litigators in a “tax controversy” practice help their clients (either taxpayers or taxing authorities, such as the IRS) resolve tax disputes between taxpayers and taxing authorities. Rather than helping clients plan their operations and prospective transactions, tax controversy lawyers who represent taxpayers generally work with their clients after taxing authorities have asserted that the taxpayer has underpaid tax as a result of events that already have occurred and been reported on a tax return. Controversy lawyers who represent taxpayers help their clients provide requested information to taxing authorities during audits, draft briefs and other persuasive documents, attempt to settle their clients’ cases, and if necessary, litigate the tax disputes in various courts. (Generally, tax controversy lawyers work on civil tax disputes, but some controversy lawyers also handle criminal tax cases.) Tax controversy lawyers are expert in the procedural rules governing disputes between taxpayers and taxing authorities.

Prospective Tax LLM students often initially assume that “transactional” tax work will provide a better quality of life than a tax litigation practice. They often later decide to do tax controversy work, however, after learning more about transactional tax work and tax controversy work. Some students express their preference for transactional tax work in the negative, saying that they do not want to be litigators because of certain perceived negative aspects of a civil litigation practice, including (1) the hostile, contentious work environment in a civil litigation practice, (2) the drudgery involved in the discovery process (e.g., document production and answering interrogatories on a Sisyphean scale), and (3) the unpredictability of work demands (e.g., the need to seek or oppose a TRO on an emergency basis).

Students often are pleasantly surprised to discover that a tax controversy practice offers a much better lifestyle than a general civil litigation practice. Tax litigation, by custom and tradition, typically is much more civil and less contentious than general civil litigation. In addition, during audits, controversy lawyers act as negotiators for their clients. Also, the burdens of discovery in a tax controversy practice generally are much less onerous than in a general civil

litigation practice. In tax cases the parties sometimes stipulate most of the facts,<sup>21</sup> which means that the controversy lawyer's task in the litigation is to make arguments about the law and application of the stipulated facts to the law, in a fashion that is similar to the work of an appellate litigator. Deadlines and scheduling constraints in a tax controversy practice generally are predictable; in fact, work in a tax controversy practice may be more predictable than in a transactional business tax practice, because business tax lawyers work on "deals" that surface at unpredictable times and require around-the-clock work until they close.

Tax subspecialties. The following are some of the most common tax subspecialty practices that prospective Tax LLM students might consider:

*Business Taxation:* Business tax lawyers advise clients regarding the structure of prospective business transactions and tax aspects of business operations. Since the tax work develops from business transactions, this type of tax practice is subject to the ups and downs of corporate and real estate transactional practice, which leads to less predictable work hours than in other areas of tax practice. Also, when the flow of corporate and real estate transactions decreases (during a recession, for example), there is a corresponding decrease in the volume of business tax planning work. At these times, however, the volume of bankruptcy tax work often increases. Students who are interested in this specialty area should take corporate tax, partnership tax, international tax, taxation of real estate transactions, and taxation of mergers and acquisitions, and might consider taking business tax electives such as bankruptcy tax and taxation of intellectual property. Also, they should consider taking relevant experiential learning courses, such as transaction-related tax clinics or advanced business tax planning courses that simulate tax planning for business transactions.

*Employee Benefits:* Employee benefits lawyers help clients design and implement employment benefit plans for their workers. They must be expert in ERISA<sup>22</sup> and tax law relating to executive compensation. Students who are interested in this specialty area should take courses in employee pensions and benefits, executive compensation, tax-exempt organizations, and the taxation of mergers and acquisitions. They also should consider taking relevant experiential learning courses, such as (1) externships with the Employee Benefits Security Administration (ESBA) or divisions of the IRS Chief Counsel's office that specialize in employee benefits, and (2) advanced benefits courses that simulate employee benefit plan design and implementation.

---

<sup>21</sup> Some types of tax cases, most notably transfer pricing cases under I.R.C. § 482 and valuation cases, are extremely fact-intensive. But in many civil tax cases, most of the facts are stipulated by the parties and the dispute focuses on the law and application of the stipulated facts to the law.

<sup>22</sup> Employee Retirement Income Security Act of 1974, Pub. L. No. 93-406, 88 Stat. 829 (codified, as amended, in various sections of 29 U.S.C.).

*Estate Planning:* Estate planning lawyers design and implement estate plans. They collect information from their clients, draft trust instruments, wills and other documents, and oversee the filing of gift, estate, and generation-skipping tax returns. They also may handle probate matters. This type of practice often is a good fit for attorneys who like a lot of personal contact with individual clients. Students who are interested in this specialty area should take courses in wills and trusts, estate and gift taxation, income taxation of trusts and estates, probate planning and procedure, tax-exempt organizations, and advanced estate planning electives such as planned giving, international estate planning, or estate planning for high-net-worth clients. They should also look for experiential learning courses that simulate the development and drafting of a comprehensive estate plan.

*International Taxation:* International tax lawyers work on international business transactions and advise U.S. and foreign clients on cross-border activities. Many business tax lawyers have some international component to their practice, due to the prevalence of cross-border business transactions, but international tax specialists have additional expertise in the U.S. and non-U.S. taxation of international transactions. Although it would be impossible for U.S. international tax lawyers to know all of the tax laws of every foreign jurisdiction, they generally have expertise in (1) tax treaties between the U.S. and its major treaty partners, and (2) the foreign tax rules that most commonly affect U.S. and multinational clients. The best international tax lawyers are skilled business tax lawyers, with their international tax expertise layered on top of their business tax expertise. Students who are interested in this specialty area should take as many courses as possible in international tax (including courses in tax treaties and value-added taxes if offered) along with foundational business tax courses in corporate tax, partnership tax, taxation of mergers and acquisitions, and taxation of intellectual property. They also should look for relevant experiential learning courses that simulate tax planning for international business transactions. Students who decide to practice in the international tax area often hope to find employment in the foreign office of a major U.S. law firm. Fluency in a foreign language and family ties to a foreign country can be helpful in this type of practice.

*State and Local Taxation:* State and local taxation is a niche practice area that often is overlooked by students. State tax burdens from income taxes, sales and use taxes, and property taxes are quite material in many states, but are sometimes an afterthought to tax lawyers specializing in federal income taxation. Knowledgeable and creative state and local tax lawyers can add great value by reducing their clients' state and local tax burdens. The "Big Four" accounting firms<sup>23</sup> have the largest state and local tax practices, but many law firms also have sophisticated state and local tax practices. Since many clients operate in multiple states, state and local tax lawyers must know the tax law for many different types of taxes (including the numerous tax credits offered by various states to stimulate business

---

<sup>23</sup> Deloitte & Touche, Ernst & Young, KPMG, and PricewaterhouseCoopers.

investment) in many different jurisdictions. State and local tax practice can involve both tax planning work and tax controversy work. Students considering international tax practice might also consider state and local tax practice, as they both involve minimizing the total tax burden to be shared among multiple taxing jurisdictions. Students who are interested in this specialty area should take courses in state and local taxation, taxation of intellectual property, and international taxation. They also should look for relevant experiential learning courses, such as state tax clinics and externships with state taxing authorities.

*Tax Controversies:* As described above, tax controversy lawyers represent clients (either taxpayers or taxing authorities) in tax disputes between taxpayers and taxing authorities. Tax controversy work generally is considered less contentious than traditional litigation and does not share civil litigation's heavy discovery burden. This area of practice often appeals to students who enjoy writing briefs and advocating for clients. Students who are interested in this specialty area should take courses in tax practice and procedure and state and local taxation. (Those who are interested in criminal tax practice also should take criminal tax procedure if it is offered.) Students with an interest in controversy work also should consider taking experiential learning courses, such as low-income taxpayer clinics (LITCs), IRS clinics, and state tax clinics, or externship opportunities with the IRS, Department of Justice, U.S. Attorneys' Offices, or state taxing authorities. JD students who are interested in this practice area also should consider taking JD-level trial advocacy and appellate advocacy skills courses, and participating on moot court and trial advocacy teams. Tax LLM students should consider participating in specialized tax moot court competitions, to help develop tax controversy practice skills.

*Tax-Exempt Organizations:* Tax lawyers specializing in tax-exempt organizations (EO) advise nonprofit clients such as hospitals, universities, religious institutions, various other types of charities and public interest organizations, community foundations, and private foundations on the tax laws and state corporate laws governing tax-exempt organizations. The work generally is transactional in nature, and many EO specialists work in-house for such organizations. Students who are interested in this specialty area should take courses in tax-exempt organizations, nonprofit corporate governance, and planned giving. Also, prospective EO lawyers who expect to have a sophisticated practice should take corporate tax and partnership tax courses, to help prepare them to (1) create complex structures for exempt entities and (2) structure joint ventures between exempt entities and taxable entities. In addition, students with an interest in EO should consider taking relevant experiential learning courses, such as nonprofit transactional clinics or externship opportunities with state attorney general's offices, relevant divisions of the IRS Office of Chief Counsel, or legal departments of nonprofit organizations.

Types of tax-practice employers. Tax lawyers can be employed by many different types of employers, or may be self-employed in a solo practice.<sup>24</sup> The most common tax practice employers include (1) law firms, (2) accounting firms, (3) the federal government, and (4) state taxing authorities. Less common elite tax practice positions in which students often are interested include (1) United States Tax Court Clerkships, (2) “in-house” positions with large organizations, and (3) full-time law teaching positions. Some of the largest employers may handle all of the subspecialty practices described above, while smaller employers are generally more limited in the scope of their tax practice.

*Law Firms.* Tax practice at large, elite law firms typically involves advising sophisticated business clients on large business transactions. Junior tax attorneys are typically assigned discrete issues to research because the deals on which they work are so large and complex. This can be a great way to learn tax law if junior attorneys are assigned to a variety of deals, with mentors to guide them, but some large firm tax associates who work on the same type of transactions over and over again may have difficulty gaining a comprehensive foundation in tax law. Corporate lawyers are often the clients’ primary advisor, so business tax lawyers in large firms may not have much client contact. Large law firms generally handle all of the tax subspecialty areas described above, although in recent years many large firms have discontinued their estate planning practices.

At small- and medium-size law firms, tax practice tends to be less specialized. Tax lawyers at these firms often handle the business side of client transactions in addition to advising on tax issues. Clients are typically closely held businesses and wealthy individuals. With fewer attorneys on each matter, junior attorneys are often expected to play a larger role earlier in their careers. Consequently, they may not develop expertise in particular areas of tax law or for specific types of transactions as early as their counterparts in large firms, but may have more client contact, gain more experience drafting and negotiating documents, and acquire a broader foundational understanding of tax law. Some “boutique” small- and medium-size law firms specialize in particular areas of tax practice, such as estate planning, state and local taxation or tax controversy work.

Solo practitioner tax lawyers work in all tax subspecialties, but typically handle tax controversy matters or prepare estate plans. Some also prepare tax returns. Given the long learning curve for tax practice, it can be difficult for entry-level tax lawyers to begin in a solo practice, as they do not have more experienced lawyers to train them and answer questions.

*Accounting Firms.* Most tax lawyers employed by accounting firms work for the “Big Four”: Deloitte & Touche, Ernst & Young, KPMG, and PricewaterhouseCoopers. The work performed by tax lawyers (as opposed to tax accountants) at these firms varies depending on

---

<sup>24</sup> For additional information about various types of tax careers, see ABA SECTION OF TAXATION, CAREERS IN TAX LAW 133 (John Gamino et al. eds., 2009). This book includes information about the types of tax employment described in this Article, as well as information about some more unusual tax jobs, including tax journalism and serving as a U.S. Tax Court judge.

the department and the office location. Junior tax lawyers generally spend at least part of their time doing compliance work, preparing tax returns. Although compliance work can be a very good way to learn how various operations and transactions should appear on a tax return, tax practitioners with advanced legal training often will want to move toward planning and structuring work involving tax research and preparation of tax advice for clients. For junior tax lawyers, the ability to do get this type of work at a large accounting firm will depend on the junior lawyer's willingness to actively pursue this type of work (rather than sitting back and waiting for the work to arrive), the structure of the firm's tax department, how much the partners in charge of departments value legal training, and the type of work and clients handled by the firm's tax department.

Tax LLM students considering positions with the Big Four should look for positions that allow LLM graduates to (1) join the firm at a higher employment level and pay scale than other entry-level employees, and (2) do tax planning and structuring work immediately (rather than requiring a set period of time for doing only compliance work). Students considering Big Four positions also should take into account the salaries and work-life balance at such firms. The salaries at Big Four accounting firms generally are comparable to salaries at mid-size and small law firms, but lower than salaries at large, elite law firms. On the other hand, Big Four accounting firms generally have lower billable-hour requirements than large, elite law firms, so a Big Four accounting firm might be a better fit for a job applicant who is concerned about work-life balance.

Tax lawyers working in small accounting firms generally focus on tax return preparation and other aspects of tax compliance, with some also handling clients' tax controversies. Many tax lawyers in this type of practice also are CPAs. Small accounting firms typically hire recent Tax LLM graduates only if they have an undergraduate accounting background, and generally pay them the same salary as other entry-level employees.

*The Federal Government.* Federal government tax-practice employers include the IRS, the Treasury Department, the Department of Justice Tax Division, the United States Tax Court, and the Joint Committee on Taxation.<sup>25</sup> Around 1,500 lawyers work for the IRS Office of Chief Counsel, either in field offices located throughout the U.S., or in the National Office in Washington, DC.<sup>26</sup> JD and Tax LLM graduates may be hired for entry-level Chief Counsel positions directly from law school, as part of the Chief Counsel's Honors Program.<sup>27</sup> The

---

<sup>25</sup> For listings of current employment opportunities with the federal government, see the USAJOBS site at <http://www.usajobs.gov/firsttimevisitors.asp>.

<sup>26</sup> Around 850 Chief Counsel attorneys work in field offices, and around 650 Chief Counsel attorneys work in the National Office in Washington, DC. [http://www.jobs.irs.gov/car\\_other\\_atty.html](http://www.jobs.irs.gov/car_other_atty.html).

<sup>27</sup> For more information about the Chief Counsel Honors Program, see [http://www.jobs.irs.gov/car\\_other\\_atty\\_honors.html](http://www.jobs.irs.gov/car_other_atty_honors.html). Honors Program selection criteria include:

Class rank top 20% preferred;

Work or achievement in the law school's law review or other recognized law journal;

Office of Chief Counsel also hires experienced tax lawyers laterally for more senior positions.<sup>28</sup>

Chief Counsel field attorneys act as in-house counsel for the IRS, litigating tax cases in the United States Tax Court.<sup>29</sup> Field attorneys receive significant hands-on tax litigation experience early in their careers. Chief Counsel attorneys who work in the National Office research and write on federal tax issues, to provide guidance on the tax law to taxpayers, the IRS, and other constituencies. Chief Counsel attorneys in the National Office also draft IRS administrative pronouncements, including regulations and rulings.

Although most IRS tax lawyers work in the Office of Chief Counsel, the IRS also sometimes hires lawyers in other capacities, for example as Tax Law Specialists,<sup>30</sup> Revenue Agents,<sup>31</sup> or Tax Examiners<sup>32</sup> (in the area of IRS service and enforcement of the tax law).<sup>33</sup> In addition, tax lawyers can serve as IRS Appeals Officers.<sup>34</sup> These IRS employees work in IRS offices located throughout the U.S.

Treasury Department tax attorneys, who work in Washington, DC, also participate in drafting regulations,<sup>35</sup> negotiate tax treaties,<sup>36</sup> and help formulate domestic and international

---

Special high-level honors for academic excellence in law school, such as selection to Order of the Coif or receipt of the American Jurisprudence Award in related courses; or top grades in related course work (e.g., “A” grades in tax courses);

Winning a moot court or mock trial competition or membership on a moot court or mock trial team; [and]

Significant participation in legal public service (e.g., public sector or non-profit organization internship, work in tax clinic as a VITA volunteer, etc.); significant legal tax related or other relevant experience while in law school (e.g., law firm internship; IRS Chief Counsel summer internship, clerkships, or other work which has substantially contributed to the candidate’s preparation for the position).

*Id.*

<sup>28</sup> See [http://www.jobs.irs.gov/car\\_other\\_atty\\_experienced.html](http://www.jobs.irs.gov/car_other_atty_experienced.html).

<sup>29</sup> See [http://www.jobs.irs.gov/car\\_other\\_atty.html](http://www.jobs.irs.gov/car_other_atty.html).

<sup>30</sup> See e.g., [http://www.jobs.irs.gov/car\\_other\\_taxLawSpec.html](http://www.jobs.irs.gov/car_other_taxLawSpec.html) (describing IRS Tax Law Specialist position).

<sup>31</sup> See [http://www.jobs.irs.gov/car\\_acc\\_ira.html](http://www.jobs.irs.gov/car_acc_ira.html); [http://www.jobs.irs.gov/car\\_acc\\_iraEnt.html](http://www.jobs.irs.gov/car_acc_iraEnt.html).

<sup>32</sup> See [http://www.jobs.irs.gov/car\\_acc\\_taxexaminer.html](http://www.jobs.irs.gov/car_acc_taxexaminer.html).

<sup>33</sup> IRS “Service and Enforcement” employees generally work in one of four primary divisions: (1) Wage and Investment; (2) Large and Mid-Size Business; (3) Small Business/Self-Employed; and (4) Tax-Exempt and Government Entities.

<sup>34</sup> See [http://www.jobs.irs.gov/car\\_acc\\_appeals.html](http://www.jobs.irs.gov/car_acc_appeals.html) (explaining that IRS Appeals Officers “conduct conferences to settle cases in which taxpayers have appealed IRS determinations on their tax case, or filed a petition in U.S. Tax Court . . . [and] provide neutral assistance as a mediator between the IRS and the taxpayer”); <http://www.irs.gov/individuals/article/0,,id=171013,00.html> (describing career as IRS Appeals Officer).

<sup>35</sup> Within the Treasury Department Office of Tax Policy, the Office of the Tax Legislative Counsel (TLC):



tax policy.<sup>37</sup> Although there are sometimes opportunities for recent graduates to work for Treasury in Washington, DC, Treasury positions generally require tax practice experience.

Department of Justice Tax Division lawyers and Assistant U.S. Attorneys<sup>38</sup> litigate tax refund cases and criminal tax cases in federal district courts, the U.S. Court of Federal Claims, federal appellate courts and the U.S. Supreme Court. Most of the 350 tax lawyers in the Department of Justice work in Washington, DC, although (1) there is one satellite Tax Division office in Dallas, Texas, and (2) there are local U.S. Attorneys Offices in the Southern District of New York (New York City) and the Central and Northern Districts of California (Los Angeles and San Francisco) that litigate refund claims in those districts.<sup>39</sup> (Although the IRS Office of Chief Counsel does not appear in refund suits, Chief Counsel takes an active role in advising the Department of Justice on refund suits.<sup>40</sup>) Although most tax lawyers hired by DOJ have significant tax controversy experience, often with Chief Counsel, well-qualified Tax LLM graduates may be hired straight from a Tax LLM program into the DOJ Honors Program.<sup>41</sup>

---

[D]evelops and reviews policy, legislation, regulations, revenue rulings, revenue procedures, and other published guidance dealing with all aspects of domestic federal income tax law other than employee benefits taxation matters handled by the Office of the Benefits Tax Counsel.

TLC is responsible for advising the Assistant Secretary (Tax Policy) and other Treasury officials in connection with the formulation of the Administration's domestic taxation policy, for formulating, analyzing, and reviewing domestic taxation legislation, and for preparing the Administration's testimony on such legislation. TLC assists congressional staff in drafting legislation and in documenting the legislative history of domestic tax legislation.

In consultation with IRS, TLC is responsible for review of all Treasury regulations and IRS revenue rulings, revenue procedures, and other published guidance relating to domestic tax issues. Such regulations and rulings play a crucial role in the development of tax policy and implementation of tax law.

<http://www.ustreas.gov/offices/tax-policy/offices/tlc.shtml>. See also <http://www.ustreas.gov/offices/tax-policy/offices/btc.shtml> (Office of the Benefits Tax Counsel provides similar services in the context of employee benefits taxation). For more information about the Treasury Department Office of Tax Policy, see <http://www.ustreas.gov/offices/tax-policy/offices/>; <http://www.ustreas.gov/offices/tax-policy/offices/>; <http://www.ustreas.gov/offices/tax-policy/organization/structure.pdf> (organizational chart).

<sup>36</sup> <http://www.ustreas.gov/offices/tax-policy/offices/itc.shtml>.

<sup>37</sup> <http://www.ustreas.gov/offices/tax-policy/offices/tlc.shtml>; <http://www.ustreas.gov/offices/tax-policy/offices/itc.shtml>.

<sup>38</sup> See [http://www.justice.gov/tax/what\\_we\\_do.htm](http://www.justice.gov/tax/what_we_do.htm); <http://www.justice.gov/oarm/images/lateralhiringguideforweb.pdf> (explaining the collaboration between U.S. Attorneys' Offices and the other DOJ litigating divisions, including the Tax Division).

<sup>39</sup> GERALD A. KAFKA & RITA A. CAVANAUGH, LITIGATION OF FEDERAL TAX CONTROVERSIES ¶ 15.07[2] (2nd ed., rev. 2009); see also [http://www.justice.gov/tax/about\\_us.htm](http://www.justice.gov/tax/about_us.htm).

<sup>40</sup> KAFKA & CAVANAUGH, *supra* note X, ¶ 15.07[2] (describing the process by which the IRS Office of Chief Counsel advises the Justice Department with respect to pending refund suits).

<sup>41</sup> Eligibility for entry-level positions through the DOJ Honors Program "is limited to graduating law students and recent law school graduates who entered judicial clerkships, graduate law programs, or qualifying fellowships

Post-graduate clerkships with the U.S. Tax Court are full-time positions (typically two-year positions, but sometimes one-year positions) in Washington, DC.<sup>42</sup> Former Tax Court clerks often describe their Tax Court clerkships as the best professional experience of their lives. Tax Court clerks learn enormous amounts of substantive and procedural tax law in a short period of time and gain unique insights into the workings of the Tax Court. They are often in high demand for tax positions in private practice and government following their clerkships. Not surprisingly, many Tax LLM students seek Tax Court clerkships, making these positions highly competitive. Tax LLM graduates also sometimes apply for post-

---

within 9 months of law school graduation and who meet additional eligibility requirements.”

<http://www.justice.gov/oarm/arm/hp/hp.htm>. DOJ lists the criteria that are used to select entry-level lawyers for a the Honors Program:

Selection for employment is based on many elements of a candidate’s background including academic achievement, law review or moot court experience, legal aid and clinical experience, and summer or part-time legal employment. The Department also considers specialized academic studies (including undergraduate and post-graduate degrees), work experience, and extracurricular activities that directly relate to the work of the Department.

*Id.*

<sup>42</sup> The Tax Court is based in Washington, DC, although tax court judges travel around the country hearing tax cases. For more information about Tax Court clerkships, see [http://www.ustaxcourt.gov/lc\\_program.htm](http://www.ustaxcourt.gov/lc_program.htm). The 2010 salary for Tax Court clerks is around \$62,000 for JD graduates with “an outstanding or superior record, and class rank in the top one-third of his/her law school class” and around \$75,000 for Tax LLM graduates “in the top one-third of his/her law school class.” [http://www.ustaxcourt.gov/lc\\_program.htm](http://www.ustaxcourt.gov/lc_program.htm) (stating that qualifying JD graduates start at GS level 11, step 1 and qualifying Tax LLM graduates start at GS level 12, step 1); <http://www.opm.gov/oca/10tables/GSCalc.asp> (providing a salary calculator that takes into account base GS salary and local cost-of-living adjustment for Washington, DC area). In addition, Tax Court clerks may qualify for a hiring bonus of \$8,000 (for a two-year clerkship) or \$4,000 (for a one-year clerkship) if they satisfy the following criteria:

A. Graduation in the top one-third of law school class, or G.P.A. of 3.0 (on a 4.0 scale) or B average or equivalent (80 points or better on a 100-point scale or equivalent) at law schools that do not grade [on a 4.0 scale]; or

B. Possession of specialized credentials, special academic background, or unique experience, gained during law school, such as:

1. Work or achievement in law school’s law review or other recognized law journal;
2. Special high-level honors for academic excellence in law school, such as selection to the Order of the Coif or receipt of the American Jurisprudence Award in tax or other related courses; or top grades in related course work (e.g., “A” grades in tax courses);
3. Winning an intra-school moot court competition or membership on inter-school moot court team;
4. Significant participation in legal public service (e.g., public sector or non-profit organization internship, work in tax clinic, or as a VITA volunteer, etc.);
5. Significant legal or tax-related or other relevant experience while he or she was in law school (e.g., law firm internship; IRS Chief Counsel or U.S. Tax Court summer internship, court clerkship, or other work which has substantively contributed to preparation for the position).

[http://www.ustaxcourt.gov/employment/lc\\_salary.pdf](http://www.ustaxcourt.gov/employment/lc_salary.pdf).

graduate clerkships with judges on the U.S. Court of Federal Claims<sup>43</sup> and U.S. Bankruptcy Courts.

Other elite tax jobs with the federal government include attorney positions with (1) the Joint Committee on Taxation<sup>44</sup> and (2) members of Congress who are on the tax writing committees (the House Ways and Means Committee and the Senate Finance Committee<sup>45</sup>).

*State and Local Taxing Authorities.* State taxing authorities that enforce various types of state taxes employ many tax lawyers. The names and organizational structures of state taxing authorities vary from state to state.<sup>46</sup> For example, in California, tax lawyers can work for the Franchise Tax Board<sup>47</sup> or State Board of Equalization;<sup>48</sup> in New York, tax lawyers can work for the Department of Taxation and Finance.<sup>49</sup> Local governments also sometimes have their own taxing authorities.

*Exempt Organizations and LITCs.* Students who would like to combine interests in tax law and public service can work for various types of charities and public interest organizations, community foundations, or private foundations. In addition, some law schools and legal aid organizations operate Low Income Taxpayer Clinics (LITCs), whose tax lawyers assist low-income taxpayers with return preparation and resolution of disputes with taxing authorities.<sup>50</sup>

---

<sup>43</sup> The U.S. Court of Federal Claims hears some tax refund cases. For more information about the U.S. Court of Federal Claims, go to <http://www.uscfc.uscourts.gov/>.

<sup>44</sup> The Joint Committee on Taxation (JCT) is a nonpartisan committee that assists members of the U.S. Congress (in both the House of Representatives and the Senate) with tax legislation. <http://www.jct.gov/about-us/overview.html>. JCT:

is closely involved in every aspect of the tax legislative process. Among other things, the Joint Committee Staff (1) prepares hearing pamphlets, committee reports, and conference reports (statements of managers), (2) assists in the drafting of statutory language, (3) assists Members of Congress with the development and analysis of legislative proposals, (4) assists Members of Congress in addressing constituent issues and problems, (5) prepares revenue estimates of all revenue legislation considered by the Congress, (6) reviews proposed large income tax refunds, and (7) initiates investigations of various aspects of the Federal tax system.

<http://www.jct.gov/about-us/role-of-jct.html>. The staff of the JCT includes lawyers, economists, and accountants. For more information about attorney positions at JCT, see <http://www.jct.gov/careers/current-openings.html>.

<sup>45</sup> For information about the House Ways and Means Committee, see <http://waysandmeans.house.gov/>. For information about the Senate Finance Committee, go to <http://finance.senate.gov/sitepages/about.htm>.

<sup>46</sup> Internet searches can help you locate specific information about career opportunities with the taxing authorities in the state in which you would like to work.

<sup>47</sup> For information about careers with the FTB, see [http://www.ftb.ca.gov/human\\_resources/index.shtml](http://www.ftb.ca.gov/human_resources/index.shtml).

<sup>48</sup> For information about careers with the BOE, see <http://www.boe.ca.gov/exams/employcont.htm>.

<sup>49</sup> For information about careers with the DTF, see [http://www.tax.state.ny.us/empopps/nys\\_employment.htm](http://www.tax.state.ny.us/empopps/nys_employment.htm).

<sup>50</sup> For a list of all federally-funded LITCs, see IRS PUBLICATION 4134, LOW INCOME TAXPAYER CLINIC LIST, available at <http://www.irs.gov/irs/article/0,,id=100971,00.html>.

*In-House Positions.* Some tax lawyers work in the tax or legal departments of large businesses. These positions typically are only for experienced lawyers with a minimum of five years of practice experience. In large corporations, tax lawyers must understand financial accounting issues and often have training both in accounting and law. Companies with active investment and acquisition activities (such as private equity firms or large corporations) also may employ experts in business taxation to plan and structure their business transactions.

In addition, some tax lawyers with expertise in trusts and estates work in bank trust departments, or for trust companies or wealth management firms.

*b. Pursuing a Tax LLM degree to improve a JD graduate's chances of obtaining specific types of employment.*

Some prospective Tax LLM students consider a Tax LLM degree as a way to improve their resume — to become more competitive for tax jobs. Sometimes a prospective Tax LLM student has attended a lower-tier law school and would like to have a school with a higher ranking at the top of her resume. Sometimes a prospective Tax LLM student is hoping for a second chance to earn high grades, having discovered an aptitude for tax law at some point in law school. In addition, prospective Tax LLM students sometimes hope that attending a well-known Tax LLM program will offer access to interviews (including on-campus-interviews) with employers that would not interview the student without an LLM.

Here we distinguish between two different types of prospective Tax LLM students: (1) prospective Tax LLM students who have a genuine interest in and aptitude for tax and want to develop additional tax expertise to improve their chances of being hired for a tax position to which they aspire; and (2) prospective Tax LLM students who do not have a particular interest in and aptitude for tax, but assume that a Tax LLM degree from a prestigious Tax LLM program will rehabilitate less-than-stellar JD credentials and improve their chance of obtaining a job at an elite, big firm. Based on our experience, the former type of prospective Tax LLM students should apply to Tax LLM programs, but the latter type should not. Tax LLM classes are rigorous and demanding. For many employers, both JD grades and Tax LLM grades are extremely important. A prospective Tax LLM student who is not genuinely interested in tax is not likely to do well in Tax LLM classes. In addition, the potential resume boost from successful completion of a Tax LLM degree is greatest when applying for tax-specific positions.

*i. Jobs in law firms and accounting firms.*

Listing a well respected Tax LLM program on the top line of a resume may open employment doors for JD graduates from law schools that are not in the top tier, or for JD graduates with decent but not fabulous law school grades. The impact may depend on the specific prospective employer, however. A Tax LLM degree may not significantly improve a student's chances of being hired by some large, elite law firms, especially firms that have strict

JD grade cutoffs (which vary for each law school, based on the school's ranking). For large law firm positions, a Tax LLM degree is most helpful at the margin — for students who did very well at a law school with a lower ranking, or did reasonably well at a law school with a higher ranking, but need something extra to get an interview with large law firms. High grades in Tax LLM courses may offset weaker JD credentials to some extent. Enrolling in experiential tax courses, tax externships and directed tax research, and involvement in Tax LLM extracurricular activities (including tax moot court competitions, student writing competitions, and activities sponsored by student organizations and bar associations) also can boost a student's tax credentials.

Small and medium-sized law firms and Big Four accounting firms generally tend to be less rigid regarding grade cutoffs for hiring. Attending a top Tax LLM program may have a greater positive effect on employment prospects with these types of employers. A student with a relatively weak JD resume may significantly improve her employment opportunities with these types of firms by performing well in a highly regarded Tax LLM program.

Students considering Tax LLM programs as resume boosters should realistically evaluate how likely they are to excel in advanced tax classes. Grades in law school tax classes, especially grades in advanced tax classes (e.g., Partnership Tax or Corporate Tax) usually are a good indication of how well a student will perform in Tax LLM courses. If prospective Tax LLM students do not know what they are getting into, they can be unpleasantly surprised by the extremely rigorous demands made by graduate tax courses. If this leads to poor performance in Tax LLM courses, the Tax LLM degree can make a student's resume worse rather than better.

On the other hand, students with a particular interest in tax often find that their grades in specialty tax classes are higher than their overall JD GPA. Law students who take the introductory Income Tax class in their second year of law school can take additional upper division tax classes in the third year of law school. Law students who discover an interest in and aptitude for tax late in law school may decide that they would like to practice in the tax area, but think that they know too little about tax law to practice in the area. Tax LLM courses can help such students gain a foundation in tax law that will help them in tax practice.

Employers vary in their attitudes about whether their tax lawyers should pursue a Tax LLM degree. Whether a large law firm values a Tax LLM degree depends in large part on the personal experiences of the law firm's tax partners and on access to outstanding Tax LLM programs in the local area. For example, many senior tax lawyers in large New York and Washington, DC firms earned a Tax LLM degree from NYU or Georgetown and expect their associates to earn a Tax LLM degree as well.

On the West Coast, Tax LLM degrees among senior tax lawyers do not seem to be as common as on the East Coast. Many hiring partners in west coast tax departments seem to assume that tax associates will learn tax law on the job, as they did, and do not regard a Tax LLM degree as a necessity. This view may be starting to change, however, for various reasons. It is more costly than ever for firms to spare associates to work on non-billable articles, engage in professional reading, and attend tax seminars — all ways in which new tax associates traditionally learned tax law. In addition, recent anecdotal evidence suggests that some large

corporate clients have begun to refuse to pay for work done by very junior associates, whose training often, in the past, was partially subsidized by paying clients. Furthermore, increased billing rates make it difficult for large firms to allow new tax associates to learn tax law by taking a lead role in smaller projects and transactions. Encouraging junior lawyers to pursue a Tax LLM degree may be seen as an efficient way to ensure that junior tax lawyers have a thorough and comprehensive grounding in tax law fundamentals. Also, west coast attitudes seem to be shifting in favor of the Tax LLM degree, in tandem with the proliferation of highly ranked west coast Tax LLM programs, which allow west coast law firm associates to continue their full-time day jobs and attend a Tax LLM program in the evening on a part-time basis.

Small to medium-size law firms often prefer to hire job applicants with a Tax LLM degree, in part because these firms typically lack the resources and expertise to train new associates in tax law. The Tax LLM degree provides the general foundation in tax law that tax associates in these firms require.

Big Four accounting firms typically do not require new employees to pursue a Tax LLM degree, but often value the Tax LLM degree enough to subsidize employees' tuition costs to pursue the degree. The perceived value of the Tax LLM degree varies from firm to firm, and even from office to office within the same firm. Some firms treat all incoming tax department staff (whether college graduates, JD graduates, or LLM graduates) alike with regard to assigned work and pay. Others start LLM graduates at a higher pay scale and assign them more writing projects and more analytically challenging work, consistent with their advanced legal training and tax expertise. Regardless of their level of differentiation of LLM graduates in terms of work assignments and salary, all of the large accounting firms try to hire applicants who have a strong interest in and aptitude for tax. Successful completion of a Tax LLM degree provides evidence of these hiring criteria.

*ii. Jobs with the IRS or Department of Justice.*

A Tax LLM degree is a plus for entry-level applicants for the Honors Programs offered by (1) the IRS Office of the Chief Counsel and (2) the Department of Justice. Completion of a Tax LLM degree demonstrates a commitment to tax law. Also, Tax LLM courses give an entry-level tax lawyer a foundational understanding of tax law that is immensely helpful in practice. The hiring criteria for entry-level Honors Program positions with the DOJ include "specialized academic studies (including . . . post-graduate degrees)."<sup>51</sup> Completion of a Tax LLM degree qualifies Chief Counsel lawyers for a higher pay scale than the pay scale for a JD graduate.<sup>52</sup>

---

<sup>51</sup> See note XX *supra*. Other DOJ Honors Program hiring criteria include: (1) academic achievement; (2) law review or moot court experience; (3) legal aid experience; (4) clinical experience; (5) tax practice experience (whether part-time or full-time employment, including summer employment); and (6) extracurricular activities in tax law.

<sup>52</sup> See [http://www.jobs.irs.gov/car\\_other\\_atty\\_honors.html](http://www.jobs.irs.gov/car_other_atty_honors.html) (stating that the pay scale for Chief Counsel Honors Program positions is GS level 11, step 8, for JD graduates and GS level 12, step 4, for Tax LLM graduates); <http://www.justice.gov/oarm/arm/hp/hpsalary.htm> (stating that the pay scale for entry-level DOJ Honors Program lawyers is GS level 11, step 1, for JD graduates and GS level 12, step 1, for Tax LLM graduates). Lawyers in the

Tax LLM students sometimes tell us that they plan to find work in a law firm or accounting firm, but would consider a job at the IRS as a “fallback” position. These students are surprised when we tell them that there is a great deal of competition for IRS jobs, in part because entry-level Chief Counsel and DOJ tax lawyers get terrific experience with tax procedure and substantive tax law. In addition, job applicants who place a high value on work-life balance and quality of life are interested in working for Chief Counsel or DOJ because Chief Counsel and DOJ lawyers generally do not work as many hours as tax lawyers in large, elite law firms.<sup>53</sup> On the other hand, Chief Counsel and DOJ tax lawyers earn lower salaries<sup>54</sup> than tax lawyers who work at large, elite law firms. (The lower DOJ salary can be offset, to some extent, by participation in the DOJ Attorney Student Loan Repayment Program, a program that repays up to \$6,000 a year of DOJ attorneys’ student loans.<sup>55</sup>) Also, Chief Counsel requires a three-year commitment, and DOJ requires a three-year commitment in some circumstances.<sup>56</sup>

### *iii. United States Tax Court clerkships.*

Enrolling in a Tax LLM program can greatly improve a candidate’s chance of securing a Tax Court clerkship, because many Tax Court judges prefer to hire Tax LLM graduates as clerks. Students who are interested in Tax Court clerkships should be aware that Tax Court Judges hire clerks a year in advance, which means that full-time Tax LLM students need to apply for clerkships at the *beginning* of the academic year in which they are studying full-time. Full-time Tax LLM students will need to request letters of recommendation from former employers or their JD professors, because the Tax Court clerkship applications are due so early in the academic year. Part-time Tax LLM students can request letters of recommendation from Tax LLM professors whose courses they have completed.

Some law schools offer opportunities for JD and Tax LLM students to learn more about the Tax Court by meeting with visiting Tax Court judges or speaking with former clerks. NYU and Georgetown have close, longstanding connections to the Tax Court. Tax Court judges often interview LLM students from Georgetown, which is located just one block from the Tax Court.

---

U.S. Attorneys’ Offices are compensated under an “Administratively Determined” (AD) pay scale and Chief Counsel lawyers and DOJ Tax Division lawyers are compensated under the “General Schedule” (GS) pay scale for federal employees. For the 2010 GS pay scale, see <http://www.opm.gov/oca/10tables/pdf/gs.pdf>. The GS pay scales are adjusted for local cost of living. <http://www.justice.gov/oarm/arm/hp/hpsalary.htm>; [http://www.opm.gov/oca/compmemo/2009/2010PAY\\_Attach2.pdf](http://www.opm.gov/oca/compmemo/2009/2010PAY_Attach2.pdf). For example, the pay scale in Washington, DC is 1.2422 times the base GS pay scale, and the pay scale in the San Francisco Bay Area is 1.3515 times the base GS salary. To calculate the 2010 salary for a specific GS level and step, with the local cost of living adjustment, go to <http://www.opm.gov/oca/10tables/GSCalc.asp>. For example, with the Washington, DC cost of living adjustment, the 2010 salary (1) for GS level 11, step 1 is \$62,467; (2) for GS level 11, step 8 is \$77,040; (3) for GS level 12, step 1 is \$74,872; and (4) for GS level 12, step 4 is \$82,359. *Id.*

<sup>53</sup> The IRS stresses work-life balance in its recruitment materials. See [http://www.jobs.irs.gov/lif\\_worklife.html](http://www.jobs.irs.gov/lif_worklife.html).

<sup>54</sup> See note XX *supra*.

<sup>55</sup> For more information about the DOJ ASLRP program, see <http://www.justice.gov/oarm/aslrp/poliy.htm#a>.

<sup>56</sup> For example, participation in the DOJ ASLRP program triggers a three-year work commitment with DOJ.



Also, Tax Court judges schedule specific interview days for NYU students early in the fall term. Students from other schools face more competition for a limited number of early fall interviews with Tax Court judges.

Tax LLM graduates also may improve their chances for judicial clerkship positions outside of the Tax Court, particularly if they undertake a significant writing project that showcases their research and writing ability or work closely with a faculty member who can later recommend them to judges. For example, judges on the U.S. Court of Federal Claims and U.S. Bankruptcy Courts may regard knowledge of tax law as a plus in hiring.

*iv. Jobs in tax-related fields.*

A Tax LLM degree also may help JD graduates who are looking for positions in tax-related fields, such as business law, corporate law, real estate law, or bankruptcy law. Lawyers in these related fields frequently encounter complex tax issues. Generalist lawyers in small- and medium-size firms often do not have particular tax expertise, and may engage tax lawyers in other firms to help analyze their clients' tax issues. A prospective associate who can handle general transactional or bankruptcy matters and tax matters offers additional value to employers. A Tax LLM graduate who is hired for this type of position can immediately become the firm's tax lawyer, allowing the firm to offer new services to its clients. This is especially true of Tax LLM graduates who have received meaningful, hands-on practical training in their Tax LLM program.

Prospective LLM students who are considering a Tax LLM degree to improve their marketability for a business law or other tax-related practice area must consider whether they like tax enough to endure the rigors of graduate tax courses and later hold themselves out to prospective employers as tax experts. For those who are undecided between a tax practice and practice in a related area, and have sufficient experience with tax courses to know what they are getting into, a Tax LLM degree can be a good way to stand out from other job seekers by offering extra value to a potential employer.

As an alternative, applicants with an interest in corporate transactional work also might consider specialized LLM programs in Corporate Law.<sup>57</sup> A Corporate Law LLM degree does not have the resume caché of a Tax LLM degree, but an applicant who is more interested in corporate law than tax law may be happier in a Corporate Law LLM program, and may find that the Corporate Law LLM program is more relevant training for the legal work the applicant actually wants to do.

---

<sup>57</sup> Various highly ranked law schools, including Stanford, NYU, and Northwestern offer well-established Corporate Law LLM programs, but most of these programs are designed for foreign-trained lawyers. Some Corporate Law programs are open to American students, however. *See, e.g.*, <http://www.law.georgetown.edu/graduate/documents/CurriculumGuideforIBEL20092010.pdf> (describing Georgetown's International and Business Law program); <http://www.law.georgetown.edu/graduate/documents/CurriculumGuideforSecurities20092010.pdf> (describing Georgetown's Securities and Financial Regulation program); <http://www.bu.edu/law/prospective/llm/banking/> (describing Boston University's Banking and Financial Law program).



v. *Law teaching positions in academia.*

Most full-time tax professors practiced tax law for at least a few years before becoming law professors. Enrolling in a Tax LLM program can help a practicing lawyer make the transition from practice to academia. Tax LLM programs broaden LLM students' knowledge of substantive and procedural tax law and tax policy, and give students the opportunity to write — and ideally publish — a tax article in preparation for going on the law teaching market. Prospective Tax LLM students who want to become tax law professors should consider applying to Tax LLM programs that offer tax policy courses and a tax policy colloquium or other course in which students receive regular exposure to current tax scholarship and work in progress. By studying and discussing tax policy scholarship, students begin to learn how respected tax scholars write, and how to think about tax problems from a scholarly perspective. In addition, it is also important that students select a program in which professors are available to actively mentor students throughout the writing and publication process, from topic selection to article submission. Also, some Tax LLM programs offer career services to graduates pursuing law teaching careers, by assisting with resume review, article placement, and teaching market preparation timelines.<sup>58</sup>

The hiring season for law teaching runs from August to March, with most schools (other than the most elite schools) completing their hiring during the fall term. Teaching positions typically commence during the summer after the professor is hired.<sup>59</sup>

Full-time teaching positions include (1) tenure-track and tenured positions, (2) clinical positions, and (3) visiting assistant professor (VAP) positions. Tenured, tenure-track, and clinical professors teach tax courses and have administrative or faculty committee responsibilities. Tenured and tenure-track tax professors also are expected to produce scholarly writing, typically law review articles on tax and tax policy topics. Clinical tax professors often have additional administrative responsibilities and may supervise JD and Tax LLM students in LITCs, but are not expected to write scholarly articles. Although clinical professors do not receive tenure, they typically have renewable multi-year contracts.<sup>60</sup>

---

<sup>58</sup> The Association of American Law Schools (AALS) organizes an annual law teaching hiring conference, which is scheduled for late October or early November in Washington, DC. In the months leading up to the hiring conference, the AALS compiles forms submitted by law teaching applicants into several volumes of the Faculty Appointments Register (FAR). Applicants for law teaching positions complete the AALS FAR form in the summer. The AALS sends the first volume of the FAR to law schools in August. For more information about the AALS law teaching hiring conference and the FAR, see [http://www.aals.org/services\\_recruitment.php](http://www.aals.org/services_recruitment.php).

<sup>59</sup> For more information about becoming a tax law professor, see Leandra Lederman, *It's Not Just Teaching*, in ABA SECTION OF TAXATION, CAREERS IN TAX LAW 133 (John Gamino et al. eds., 2009); Alice G. Abreu, *The Best Job in the World*, in CAREERS IN TAX LAW, *supra*, at 136; Mona L. Hymel, *The Impossible Dream*, in CAREERS IN TAX LAW, *supra*, at 140; Francine J. Lipman, *The Gift That Keeps on Giving*, in CAREERS IN TAX LAW, *supra*, at 143.

<sup>60</sup> Applicants for clinical teaching positions with an LTC may want to inquire about the source of funding for the LTC. Annual funding for the LTC teaching position may depend on whether federal grants for the LTC are renewed.

VAP positions are temporary (typically one- or two-year) full-time positions for law professors who are just beginning to make the transition from law practice to academia. In recent years, there has been a noticeable increase in the number of new full-time tax professors who have a year or two of experience as a VAP.<sup>61</sup> VAP positions can serve as an effective bridge from practice to the academy. VAPs gain valuable teaching experience and have the opportunity to develop their scholarship and publish an article before going on the market for a tenure-track position. Several law schools with highly ranked Tax LLM programs (e.g., Florida, Loyola Los Angeles, NYU, and Northwestern) have tax-specific VAP positions.<sup>62</sup> In addition, other law schools offer general VAP positions and sometimes fill them with prospective tax professors.<sup>63</sup>

- vi. *Making a transition from another practice area to tax practice, or to change the type of employer or geographical area of practice.*

Enrolling in a Tax LLM program can be an effective way for lawyers practicing in an area other than tax to make the transition to tax law. For example, we often counsel “disgruntled litigators,” who are unhappy with the contentious nature and heavy discovery burdens of civil litigation practice, and have an interest in tax practice, but no tax experience. If these lawyers are familiar enough with tax law and tax practice to understand what a Tax LLM program requires, their past litigation skills combined with their newfound tax expertise often makes them attractive candidates to employers. Tax LLM graduates who previously have been self-employed as solo practitioners can transition into tax as quickly as their client development permits.

Graduate tax education also may help tax lawyers transition from one type of employer to another type of employer. The additional knowledge and skills acquired from Tax LLM courses, when combined with prior work experience, may qualify candidates for employment opportunities for which they previously were not qualified. For example, a tax lawyer who has experience working in a mid-size law firm may gain access to interviews with the IRS or large, elite law firms after successfully completing a Tax LLM program.

In addition, attending a Tax LLM program also may help practicing lawyers find jobs in a new geographic area. Tax LLM students gain access to a new pool of employers, often located

---

<sup>61</sup> For lists of the entry-level full-time tax professor hires in recent years, see [http://taxprof.typepad.com/taxprof\\_blog/2009/09/tax-prof-moves-20092010.html](http://taxprof.typepad.com/taxprof_blog/2009/09/tax-prof-moves-20092010.html) (2009-10 list); [http://taxprof.typepad.com/taxprof\\_blog/2008/04/tax-prof-moves.html](http://taxprof.typepad.com/taxprof_blog/2008/04/tax-prof-moves.html) (2008-09 list); [http://taxprof.typepad.com/taxprof\\_blog/2007/04/tax\\_prof\\_moves\\_.html](http://taxprof.typepad.com/taxprof_blog/2007/04/tax_prof_moves_.html) (2007-08 list); [http://taxprof.typepad.com/taxprof\\_blog/2006/04/top\\_prof\\_moves\\_.html](http://taxprof.typepad.com/taxprof_blog/2006/04/top_prof_moves_.html) (2006-07 list); [http://taxprof.typepad.com/taxprof\\_blog/2005/03/tax\\_prof\\_moves\\_.html](http://taxprof.typepad.com/taxprof_blog/2005/03/tax_prof_moves_.html) (2005-06 list); and [http://taxprof.typepad.com/taxprof\\_blog/taxprofmove.html](http://taxprof.typepad.com/taxprof_blog/taxprofmove.html) (2004-05 list).

<sup>62</sup> See [http://taxprof.typepad.com/taxprof\\_blog/2009/08/fellowships-for.html](http://taxprof.typepad.com/taxprof_blog/2009/08/fellowships-for.html). (NYU uses the title Acting Assistant Professor (AAP) instead of VAP.)

<sup>63</sup> See [http://taxprof.typepad.com/taxprof\\_blog/2009/08/fellowships-for.html](http://taxprof.typepad.com/taxprof_blog/2009/08/fellowships-for.html).

in the area in which the school is located, with connections and allegiance to their Tax LLM program.

## *2. Pursuing a Tax LLM degree to augment an existing practice.*

Tax LLM programs often are worthwhile for practicing lawyers who determine that they need more expertise in tax law to better serve their clients. Some are junior tax lawyers who want a comprehensive grounding in tax law. Others are attorneys practicing in related areas that present significant tax issues, such as business law, real estate law, family law, bankruptcy law, elder law, and probate. An attorney practicing in one of these areas who also learns tax law offers additional value to clients and also may create a niche practice. Practicing attorneys contemplating Tax LLM programs should consider whether the tax issues arising in practice are regular and significant enough to warrant the cost of an LLM, and whether the Tax LLM education will generate additional business, allow expansion of their existing practice, or create new opportunities for promotion and advancement. Practicing tax attorneys who are not ready to make a multi-year commitment to a Tax LLM program can take individual Tax LLM courses (on a non-matriculating basis), in the specific tax subspecialty areas in which the attorney practices.

## **Conclusion**

This Article discusses the benefits and costs of pursuing a Tax LLM degree. Prospective Tax LLM students typically pursue a Tax LLM to improve their chances of obtaining a job for which they would not be eligible without a Tax LLM degree. This Article explains the circumstances in which prospective Tax LLM students may be able to expand their employment options by pursuing a Tax LLM degree. Our conclusion is that, in many circumstances, successful completion of a Tax LLM program can help prospective Tax LLM students obtain the new employment opportunities they are seeking.

This Article provides a primer on tax practice employment opportunities, by explaining (1) the nature of transactional tax work and tax controversy work, (2) various specialty tax practice areas, and (3) various types of tax practice employers. This Article offers advice to prospective Tax LLM students who are searching for employment (1) in law firms (including large, elite law firms), (2) in accounting firms, (3) with the IRS, Treasury Department, or Department of Justice, (4) with state taxing authorities, (5) in house, with corporations or other organizations, (6) with a U.S. Tax Court judge, or (7) in academia, as a full-time law professor. This Article also includes information regarding aspects of Tax LLM programs about which prospective Tax LLM students frequently inquire and addresses some common misconceptions about Tax LLM programs.

A related article, *Pursuing a Tax LLM Degree: Where?*, discusses factors that can help prospective Tax LLM students decide where to apply. In that related article, we do not make “one-size-fits-all” recommendations about specific Tax LLM programs, but instead discuss objective factors that can help prospective students determine which Tax LLM programs are a good fit for them. We recommend that prospective Tax LLM students gather as much

information as they can about the Tax LLM programs to which they might apply, especially information about the following topics: (1) the tuition and related fees and costs, living costs, and availability of scholarships and joint JD-LLM programs; (2) the full-time professors who teach tax courses in the program, as well as the types of tax courses they teach and specialized tax areas in which they write; (3) the qualifications and tax subspecialties of the adjunct faculty teaching in the program; (4) the environment at the law school, including class size and faculty-student ratios; (5) the program curriculum (courses offered to full-time students during the day and to part-time students during the evening), including required courses, tax research and writing courses, elective courses, simulated-practice courses, experiential learning courses (e.g., externships) and live-client clinics (e.g., LITCs); (5) the opportunities to participate in extracurricular activities, including tax moot court competitions, student writing competitions, speaker series, and student organizations with a focus on tax law; and (6) last, but certainly not least, the career planning and placement services offered specifically to Tax LLM students.

## Appendix A: Graduate Tax Programs (listed by school)

Alabama	<a href="http://www.law.ua.edu/llmtax">www.law.ua.edu/llmtax</a>
Baltimore	<a href="http://law.ubalt.edu/radtax/index.html">http://law.ubalt.edu/radtax/index.html</a>
Boston University	<a href="http://www.bu.edu/lawgradtax">www.bu.edu/lawgradtax</a>
Capital	<a href="http://www.law.capital.edu/gradtax/index.asp">www.law.capital.edu/gradtax/index.asp</a>
Chapman	<a href="http://www.chapman.edu/gradtax">www.chapman.edu/gradtax</a>
Chicago-Kent	<a href="http://www.kentlaw.edu/academics/llm/tax">www.kentlaw.edu/academics/llm/tax</a>
Denver	<a href="http://www.du.edu/tax/gtp_home.htm">www.du.edu/tax/gtp_home.htm</a>
DePaul	<a href="http://www.law.depaul.edu/programs/llm/taxation.asp">www.law.depaul.edu/programs/llm/taxation.asp</a>
Florida	
• Int'l Tax	<a href="http://www.law.ufl.edu/tax/international">www.law.ufl.edu/tax/international</a>
• Regular	<a href="http://www.law.ufl.edu/tax/taxllm.shtml">www.law.ufl.edu/tax/taxllm.shtml</a>
• S.J.D.	<a href="http://www.law.ufl.edu/programs/djst/index.shtml">www.law.ufl.edu/programs/djst/index.shtml</a>
Georgetown	<a href="http://www.law.georgetown.edu/graduate/taxation.cfm">www.law.georgetown.edu/graduate/taxation.cfm</a>
Golden Gate	<a href="http://www.ggu.edu/school_of_law/academic_law_programs/llm_jd_programs/llm_taxation">www.ggu.edu/school_of_law/academic_law_programs/llm_jd_programs/llm_taxation</a>
Houston	<a href="http://www.law.uh.edu/llm/tax.html">www.law.uh.edu/llm/tax.html</a>
Loyola-Chicago	<a href="http://www.luc.edu/law/academics/graduate/tax.html">www.luc.edu/law/academics/graduate/tax.html</a>
Loyola-L.A.	<a href="http://extranet.lls.edu/academics/tax-llm/index.html">http://extranet.lls.edu/academics/tax-llm/index.html</a>
John Marshall	<a href="http://www.jmls.edu/academics/tax_eb_law/tax_law_main.shtml">www.jmls.edu/academics/tax_eb_law/tax_law_main.shtml</a>
Miami	
• Regular	<a href="http://departments.law.miami.edu/tax/">http://departments.law.miami.edu/tax/</a>
• Estate Planning	<a href="http://www.law.miami.edu/estateplanning/index.php">www.law.miami.edu/estateplanning/index.php</a>
Michigan	
• Int'l Tax	<a href="http://www.law.umich.edu/prospectivestudents/graduate/degreeprograms/Pages/internationalta">www.law.umich.edu/prospectivestudents/graduate/degreeprograms/Pages/internationalta</a>
Missouri-KansasCity	
• Regular	<a href="http://www1.law.umkc.edu/Academic/Llm-tax/index.htm">www1.law.umkc.edu/Academic/Llm-tax/index.htm</a>
• Estate Planning	<a href="http://www1.law.umkc.edu/Academic/Llm-tax/index.htm">www1.law.umkc.edu/Academic/Llm-tax/index.htm</a>
New York Law School	<a href="http://www.nyls.edu/pages/745.asp">www.nyls.edu/pages/745.asp</a>
New York University	
• Int'l Tax	<a href="http://www.law.nyu.edu/llmjsd/tax/index.htm">www.law.nyu.edu/llmjsd/tax/index.htm</a>

• Regular	<a href="http://www.law.nyu.edu/llmjsd/tax/index.htm">www.law.nyu.edu/llmjsd/tax/index.htm</a>
Northwestern	<a href="http://www.law.northwestern.edu/graduatetax">www.law.northwestern.edu/graduatetax</a>
San Diego	<a href="http://www.sandiego.edu/usdlaw/academics/llm/tax.php">www.sandiego.edu/usdlaw/academics/llm/tax.php</a>
Southern Methodist	<a href="http://www.law.smu.edu/admissions/llmtax.aspx">www.law.smu.edu/admissions/llmtax.aspx</a>
Temple	<a href="http://www.law.temple.edu/servlet/RetrievePage?site=TempleLaw&amp;page=Graduate_LLM_Ta">www.law.temple.edu/servlet/RetrievePage?site=TempleLaw&amp;page=Graduate_LLM_Ta</a>
Thomas Cooley	<a href="http://www.cooley.edu/llm/taxprogram.htm">www.cooley.edu/llm/taxprogram.htm</a>
Thomas Jefferson	
• Int'l Tax	<a href="http://www.llmprogram.com">www.llmprogram.com</a>
Villanova	<a href="http://www.law.villanova.edu/academics/graduatetax">www.law.villanova.edu/academics/graduatetax</a>
Washington University	<a href="http://law.wustl.edu/LLMTax">http://law.wustl.edu/LLMTax</a>
University of Washington	<a href="http://www.law.washington.edu/Tax">www.law.washington.edu/Tax</a>
Wayne State	<a href="http://www.law.wayne.edu/current/master_laws.html">www.law.wayne.edu/current/master_laws.html</a>
Western New England	
• Estate Planning	<a href="http://www1.law.wnec.edu/llm">www1.law.wnec.edu/llm</a>