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Pursuing a Tax LLM Degree: Where?

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Pursuing a Tax LLM Degree: Where?¹

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Introduction

This Article and a related article, *Pursuing a Tax LLM Degree: Why and When?*,⁶ provide information and advice about Tax LLM⁷ programs to

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⁶ Paul L. Caron, Jennifer Kowal, & Katherine Pratt, *Pursuing a Tax LLM Degree: Why and When?*, available at <http://papers.ssrn.com/abstract=1577966>. The related Article discusses the costs and 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

American law students and JD graduates who are thinking about pursuing a Tax LLM degree.⁸ This Article discusses factors that can help students determine which Tax LLM programs are a good fit for them and compiles recent data for the Tax LLM programs included in the current year or any of the past three years on the TaxProf blog list of most highly ranked Tax LLM programs.⁹

The TaxProf Tax LLM rankings are based on tax specialty rankings published annually in April by *U.S. News & World Report*. The following list shows the 2011 TaxProf rankings¹⁰ (published in April 2010) for the top Tax LLM programs:

1. New York University (“NYU”),
2. Georgetown University (“Georgetown”)
3. University of Florida (“Florida”)
4. Northwestern University (“Northwestern”)
5. University of Miami (“Miami”)¹¹
6. Boston University (“BU”)
6. University of San Diego (“San Diego”)
8. Loyola Law School Los Angeles/Loyola Marymount University¹² (“Loyola-L.A./LMU”)

house with corporate legal departments, (6) with a U.S. Tax Court judge, or (7) in academia, as a full-time law professor. The 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.

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

⁸ The intended audience (both for this Article and for the related Article) is American JD students and graduates, not foreign-educated lawyers. *See Pursuing a Tax LLM Degree: Why and When?* n. XX.

⁹ *See, e.g.*, http://taxprof.typepad.com/taxprof_blog/2010/04/us-news-.html (listing top-ranked Tax LLM programs).

¹⁰ *Id.*

¹¹ Note that the University of Miami also offers a separate LLM in Estate Planning. References in this Article to “Miami” are to Miami’s Tax LLM program, unless otherwise indicated.

¹² Over the years, the school consistently has referred to itself as “Loyola Law School Los Angeles,” and the TaxProf blog has referred to the school as Loyola-L.A. *U.S. News & World Report* recently, for the first time, referred to Loyola-L.A. as “Loyola Marymount University” (the name of the university with which Loyola-L.A. is affiliated). The name of the law school continues to be Loyola Law School Los Angeles, but we include the LMU moniker here to clarify the connection between Loyola-L.A. and LMU.

9. University of Denver (“Denver”)
10. Southern Methodist University (“SMU”)
11. Villanova University (“Villanova”)

The TaxProf Tax LLM program rankings are relatively stable, but vary somewhat from year to year. In the rankings for the three previous years, two additional Tax LLM programs appeared on the TaxProf ranking list: (1) Chapman University (“Chapman”), and (2) the University of Washington (“UW”).

The following chart shows the Tax LLM rankings for the current year and previous three years for the thirteen Tax LLM programs with the highest average rankings, along with the average ranking for that period.¹³

Tax LLM Rankings (2008-2011)

Average Ranking	Tax LLM Program	2011 Rank ¹⁴	2010 Rank ¹⁵	2009 Rank ¹⁶	2008 Rank ¹⁷
1.00	NYU	1	1	1	1
2.25	Florida	3	2	2	2
2.50	Georgetown	2	2	3	3
4.00	Northwestern	4	4	4	4
5.00	Miami	5	5	5	5
5.75	BU	6	5	6	6
7.25	San Diego	6	7	9	7
7.75	Loyola-L.A./LMU	8	8	7	8
10.00	SMU	10	10	11	9
10.25	Denver	9	10	10	12
	UW		10	8	10
	Villanova	11		11	10

¹³ http://taxprof.typepad.com/taxprof_blog/2010/04/us-news-.html. (2011 rankings released in April 2010). The TaxProf blog also provides the overall tax specialty rankings (combining JD tax programs and Tax LLM programs).

¹⁴ *Id.*

¹⁵ http://taxprof.typepad.com/taxprof_blog/2009/04/new-2009-us.html (2010 rankings released in April 2009).

¹⁶ http://taxprof.typepad.com/taxprof_blog/2008/03/new-2009-us-new.html (2009 rankings released in April 2008).

¹⁷ http://taxprof.typepad.com/taxprof_blog/2007/03/new_2008_us_new_1.html (2008 rankings released in April 2007).

	Chapman		9		
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Prospective Tax LLM students typically are familiar with the *U.S. News & World Report* general law school rankings, but may not know that *U.S. News* also prepares law school rankings in specialty areas, including tax. The processes *U.S. News* uses to generate general and specialty law school rankings are different. Each fall, *U.S. News & World Report* circulates a series of reputational surveys to legal academics, judges, and practitioners. The two best known of those surveys – of deans and professors at ABA-accredited law schools and of a nationwide panel of judges and practitioners – figure heavily in the *U.S. News* general law school rankings, together comprising 40% of *U.S. News*' ranking algorithm. The remaining 60% of *U.S. News*' algorithm is based on more-or-less objective factors: median LSAT scores (12.5%), median undergraduate GPAs (10%), acceptance rate (2.5%), percent employed at graduation (4%), percent employed nine months after graduation (14%), relative bar passage rates (2%), educational expenditures per student (9.75%), other expenditures per student (1.5%), student/teacher ratios (3%) and the number of volumes and titles in the school's library (.75%).¹⁸

At the same time, *U.S. News* circulates a series of subject matter surveys, including one that asks tax academics to rank tax programs.¹⁹ The TaxProf blog ranking of Tax LLM programs is then compiled by deleting from the resulting list schools that do not offer Tax LLMs targeted primarily to American JD graduates and listing the top remaining programs. Unlike *U.S. News*' law school rankings generally, the *U.S. News* tax rankings – and therefore necessarily the TaxProf blog Tax LLM rankings – are purely reputational. While reputation may be relevant to students attempting to decide where to apply and attend, it is not the only factor students consider. Tax LLM programs vary widely. Some may fit a particular student's needs better than others.

¹⁸ For greater detail on how the *U.S. News* general rankings are compiled, see Theodore P. Seto, *Understanding the U.S. News Law School Rankings*, 60 SMU LAW REVIEW 493 (2007).

¹⁹ According to TaxProf blog, "The survey is sent 'to a sample of law school faculty listed in the AALS Directory of Law Teachers 2007-2008 as currently teaching a course or seminar in tax law.' Recipients are asked 'to [i]dentify up to fifteen (15) schools that have the highest-quality tax law courses or programs. In making your choices consider all elements that contribute to a program's excellence, for example, the depth and breadth of the program, faculty research and publication record, etc.'" See http://taxprof.typepad.com/taxprof_blog/2009/10/us-news-.html.

Prospective Tax LLM applicants can learn about specific Tax LLM program by reading the program's website, but some programs keep their websites more up-to-date than others, and some provide more information than others. One of the principal purposes of this Article is to fill the resulting informational gaps.

There are several dozen Tax LLM programs offered to American JD graduates by ABA-accredited law schools. For a list of such Tax LLM programs, see Appendix B. We have limited our inquiry to thirteen programs solely to make data collection and reporting manageable. We do not mean, by omitting a program from our discussion, to suggest anything about its quality. Indeed, we recommend that students who are considering getting a Tax LLM actively consider programs not discussed here. Also, we note that USC plans to offer a new Tax LLM program, beginning in the fall of 2011,²⁰ which we assume will receive a high ranking next year in the 2012 Tax LLM program rankings.²¹

Among the types of information we have collected for each program²² and report here are: (1) tuition; (2) scholarships; (3) the full-time tax professors who teach in the program, along with a list of the tax courses

²⁰ For information about USC's new Tax LLM program, go to <http://mylaw2.usc.edu/how/gip/tax/index.cfm>.

²¹ On the 2011 U.S. News tax specialty ranking list (released in April 2010), which ranks JD and LLM tax programs together, USC ranks 16th overall. http://taxprof.typepad.com/taxprof_blog/2010/04/us-news-.html. If, hypothetically, USC had been ranked as a Tax LLM program in the 2011 TaxProf Tax LLM rankings, its ranking would have been number 11, between SMU and Villanova. Next year, in the 2012 rankings (which will be released in April 2011), USC will be ranked as a Tax LLM program.

As a start-up Tax LLM program, USC does not have data yet for all of the categories of information reported in this Article. As USC further develops its new Tax LLM program, it will be able to provide additional information to prospective students about the program, including information about the Tax LLM program director, lecturers and adjunct professors, full-time and part-time enrollments, number and amount of scholarships, required and elective courses offered during the day and evening, experiential learning opportunities, extracurricular activities, and Tax LLM career services.

²² The information reported is for the previous 2008-2009 academic year and the current 2009-2010 academic year. Directors of the Tax LLM programs provided most all of the comparative information reported in this Article, in response to a questionnaire the Authors sent Directors during the summer of 2009. The Tax LLM Director of Boston University referred us to the website for the BU Tax LLM program and declined invitations to complete the questionnaire and to comment on a prior draft of this Article. We followed his suggestion and gathered information about the BU program from the program website.

they teach; (4) the number of full-time and part-time students enrolled in the program; (5) general information about adjunct professors teaching in the program; (6) required courses; (7) elective courses, certificates, and concentrations; (8) opportunities to develop tax practice skills by taking experiential learning courses and simulated practice courses; (9) extracurricular tax activities; (10) opportunities to graduate with honors or distinction; and (11) career planning and placement services offered to students in the program. We also report any further information provided by Tax LLM program Directors in response to our invitation to provide any additional information of interest to prospective students.

Two of the programs discussed in this article, Denver and Villanova, combine Tax LLM and MT (Master of Taxation)²³ students in their graduate tax courses. Some of the information reported for these two programs (*e.g.*, full-time faculty teaching in the program) is for the entire combined graduate tax program.

In general, information is reported in average ranking order for the 2008-2011 rankings. Contact information for each of the thirteen top-ranked Tax LLM programs appears in Appendix A.

I. Tuition and scholarships.

Prospective Tax LLM students should weigh carefully the potential costs and benefits of pursuing a Tax LLM degree.²⁴ A Tax LLM degree is expensive in both time and money. Students sometimes can reduce the net financial costs of their Tax LLM, however, through (1) employer reimbursement of Tax LLM tuition costs, (2) Tax LLM scholarships, (3) participation in a joint JD/LLM program,²⁵ or (4) working for pay as a research assistant for a tax professor.

The good news for prospective Tax LLM students is that (1) there are many excellent Tax LLM programs across the U.S., and (2) some programs offer partial- or full-tuition scholarships to particularly well qualified applicants to compete for the best applicants.

Also, participation in a joint JD/LLM program (offered by most of the

²³ A Tax LLM degree differs from a Master of Taxation (MT) (also sometimes called a Master of Business Taxation or Master of Science in Taxation 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.

²⁴ Caron, Kowal, & Pratt, *Pursuing a Tax LLM: Why and When?*, at XX.

²⁵ *Id.* at XX.

Tax LLM programs discussed in this Article) can significantly reduce the cost of pursuing a Tax LLM degree. The structure of joint JD/LLM programs varies somewhat from school to school, but the basic idea is that JD students can take Tax LLM courses as part of their JD program and complete the Tax LLM degree by taking another semester's worth of advanced tax courses (either in the summer terms during the JD program, or following graduation from the JD program). JD/LLM students generally can complete the two degrees in 3 ½ academic years (and in some cases can complete the two degrees in 3 academic years).²⁶

The less welcome news is that employment prospects for large numbers of Tax LLM graduates are unclear, especially in the current economic environment. More than ever, applicants who enroll in a Tax LLM program should make the most of the myriad educational opportunities offered by their program. Students should think about their short- and long-term professional goals and learn as much as possible about the employers and tax specialties in which they are interested. After identifying employers and areas of interest, Tax LLM students should choose courses and extracurricular activities that will provide them with the knowledge, skills, and credentials to get the post-graduate job they want.

The following table shows the costs of tuition (for full-time or part-time study) for each of the thirteen top-ranked programs for the current academic year (2009-2010).²⁷ Most of the thirteen programs are on the semester system and require 24 units to graduate. The exceptions are Florida, which requires 26 units to graduate, and Chapman, which requires 27 units to graduate. Denver and the University of Washington are on the quarter system. Denver requires 45 quarter units, and the University of Washington 36 quarter units. The chart also provides information about scholarships available to Tax LLM students in each program. Generally only full-time students can qualify for Tax LLM scholarships.

Tuition and Scholarships

NYU

²⁶ For discussion of joint JD/LLM programs, see *Pursuing a Tax LLM Degree: Why and When?* at XX.

²⁷ Some schools also provide estimates of the costs of housing, health insurance, and other living expenses. For a chart listing LLM programs according to tuition cost and providing a link to a related article in the *National Jurist*, see http://taxprof.typepad.com/taxprof_blog/2009/10/graduate-tax.html.

2009-2010 tuition:²⁸

Full-time: \$44,820 plus \$1,179 registration fees²⁹

Part-time, executive LLM, and part-time certificate programs: \$1867/unit plus registration fees³⁰

LLM: 24 units to graduate;

Certificates: 12 credits to graduate

Scholarships offered:

“Tax Policy Fellows:

Full-time JD/LLM joint degree students are eligible. Two or three students receive one full semester of LLM tuition in addition to two stipends: one stipend covers living costs during a 4-6 month internship at the Treasury Department, the Joint Committee on Taxation, or the IRS Chief Counsel’s Office; the second stipend covers living expenses during the LLM semester.

Tax Law Review Scholarships:

Typically six student editors of the *Tax Law Review* receive half-tuition scholarships. Five exceptional full-time LLM admitted students are selected as student editors of this faculty-edited journal. One editor is typically a JD student who intends to complete the JD/LLM joint degree. These student editors have almost exclusive access to a separate tax library for research and study.

Tax Dean’s Graduate Award (a/k/a the Graduate Tax Program Scholarships). Up to ten students receive partial tuition scholarships. These are restricted to full-time students in the Tax LLM program.”³¹

Florida

2009-2010 tuition:

Florida Residents

Full-time: \$10,693

Part-time: \$411.30/unit

²⁸ Except as otherwise provided in this chart, tuition cost per unit of coursework is for a semester of coursework. The part-time per unit tuition cost indicated for programs on the quarter system is for a quarter of course work.

²⁹ Full-time tuition is \$22,410 per semester. Registration fees are \$583-596 per semester. <http://www.nyu.edu/bursar/tuition.fees/rates09/lawllm.html>.

³⁰ Part-time tuition is \$1,867 per unit, plus registration fees of \$299 for the first credit (in the Spring 2010 term) plus \$28 for each additional credit.

³¹ NYU questionnaire response (copy on file with the Authors).

26 units to graduate

Others

Full-time: \$27,476

Part-time: \$1,057/unit

26 units to graduate

Scholarships offered:

Graduate Tax Scholars: “Each recipient of an assistantship works with a member of the tax faculty as a research assistant or with the *Florida Tax Review* as a student editor. Each recipient is awarded a stipend plus a scholarship or a stipend plus a partial tuition waiver. In many cases, the award will cover all or most of the cost of tuition for the semester or semesters awarded.

Assistantship appointments are made based on the student’s record and the research needs of the tax faculty, and no separate application is required.”³²

Plus various named scholarships:

Dean Mead Egerton Bloodworth Capouano & Bozarth Scholarship;

Dorini Family Graduate Tax Scholarship;

The Florida Bar Tax Section Award;

James J. Freeland Scholarship;

Janice Dawson Quinn Graduate Assistantship;

Mark A. Rentenbach Memorial Fund;

Richard B. Stephens Fund; and

John W. Thatcher Graduate Tax Scholarship

Georgetown

2009-2010 tuition:

Full-time: \$43,750

Part-time: \$1,780/unit

24 units to graduate

Scholarships offered:

(All scholarships are open only to full-time students.)

5-10 Graduate Tax Scholarships, in amounts between 50% and 100% of tuition

2 COST Scholarships (\$7,500 each; also involves a two-semester internship at Council on State Taxation)

1 KPMG Tax Scholarship (\$7,500)

³² Florida Tax LLM Questionnaire (copy on file with the Authors).

Northwestern

2009-2010 tuition:

Full-time: \$48,440

Part-time: \$2,422/unit

24 units to graduate

Scholarships offered:

Merit-based scholarships up to \$25,000 (available to full-time students)

3-5 scholarships are awarded annually

Miami

2009-2010 tuition:

Full-time: \$34,652

Part-time: \$25,600

24 units to graduate

Scholarships offered:

4 Graduate Tax Scholarships of various types (awarded on the basis of fall semester grades)

BU

2009-2010 tuition:

Full-time: \$39, 980 full-time tuition plus \$902 of fees³³

Part-time: \$1,666/unit plus \$155 of fees per semester³⁴

24 units to graduate

Scholarships offered:

LLM Scholars Program

Corneel Scholarship (partial tuition scholarships for one or more full-time students)

San Diego

2009-2010 tuition:

Full-time: \$30,600

Part-time: \$1,276/unit

24 units to graduate

Scholarships offered:

Carr Ferguson Graduate Tax Research Fellowship:

Procopio, Cory, Hargreaves & Savitch Tax Scholarship;

³³ The Authors gathered this information from the BU Tax LLM program website. See <http://www.bu.edu/law/prospective/apply/llm/financial/finaid/tuition.shtml> (last visited April 23, 2010).

³⁴ *Id.*

Richard A. Shaw Scholarship;
Graduate Merit (partial) tuition scholarships available to
full-time students;
Research assistantships

Loyola-L.A./LMU

2009-2010 tuition:

Full-time: \$31,200
Part-time: \$1300/unit
plus fees of \$21/unit (with a maximum of \$250/term)
24 units to graduate

Scholarships offered:

1-2 full-tuition graduate tax scholarships for exceptional
candidates;
5-10 partial tuition merit scholarships (ranging from
\$5,000 to \$15,000)

SMU

2009-2010 tuition:

Full-time: \$38,000 plus fees of \$406
Part-time: \$1,468/unit
24 units to graduate

Scholarships offered:

Smellage scholarships (for full-time students only):
Approximately two-thirds of the full-time entering class
receive a \$10,000 scholarship

Denver

2009-2010 tuition:

Full-time: \$35,775³⁵
Part-time: \$795/quarter unit
plus \$4/quarter hour registration fee
45 quarter units to graduate

Scholarships offered:

Scholarships based on merit and need (available for full-
time and part-time students)
Scholarship amounts range from 25% to 100% of tuition
90 scholarships are awarded each year to LLM and MT
students (combined)

³⁵ Tuition cost is \$795 per quarter unit and 45 units are required to graduate.

UW

2009-2010 tuition:

Full-time: \$21,600³⁶ plus campus facilities fee of \$525
Part-time: \$600/quarter unit plus campus facilities fee of \$175 per quarter
36 quarter units to graduate

Scholarships offered:

A limited number of merit scholarships (in the form of partial tuition waivers) are available each year, generally to full-time students. The typical award is 30% of tuition (\$6,480). Generally 4 awards are made each year.

Villanova

2009-2010 tuition:

Full-time: \$22,440³⁷
Part-time: \$935/unit
24 units to graduate

Scholarships offered: none³⁸

Chapman

2009-2010 tuition:

Full-time: \$34,155³⁹
Part-time: \$1260/unit
27 units to graduate

Scholarships offered:

Merit-based scholarships are available for qualified candidates (available for full-time and part-time students)

II. Faculty and Enrollments.

A Tax LLM program's faculty, including both full-time and adjunct

³⁶ Tuition cost is \$600 per quarter unit and 36 units are required to graduate.

³⁷ Villanova notes that the program's \$50 application fee and \$100 non-refundable deposit are applied towards payment of tuition.

³⁸ Villanova offers its intensive Tax Litigation Training free of charge to attorneys from Low Income Taxpayer Clinics, to further its goal to improve the quality of representation provided to low-income taxpayers. Also, Villanova offers its students a 13th course of their choice for free within one year of graduation (a feature Villanova calls the "Baker's Dozen").

³⁹ Tuition cost is \$1,260 per unit and 27 units are required for graduation. Mandatory fees total \$135.

faculty, is typically its single most valuable resource. In this part, we provide information about the faculty at each of the reviewed programs.

The number of full-time tax professors varies from program to program. The following table shows the names of the full-time professors in each program, for the 2008-2009 and 2009-2010 academic years, and the Tax LLM and JD tax courses taught by each professor. In the table, we distinguish between tax professors who teach in their school's Tax LLM program and tax professors who teach JD but not Tax LLM courses. We list all of tax courses taught by professors in both groups.⁴⁰ We also distinguish between continuing permanent faculty (tenured, tenure-track, and clinical and contract professors on long-term contracts) and visiting faculty who teach temporarily in a program. Among visiting faculty, we distinguish between (1) more senior Visiting Professors and (2) more junior Visiting Assistant Professors (VAPs) (also known as Acting Assistant Professors), who typically receive a one-year or two-year non-tenure-track appointment as a first law teaching position on the way to a tenure-track law teaching position. We list full-time tax professors in all of these categories. The table also provides enrollment numbers for each program, to suggest the relationship between the number of full-time tax professors and the number of enrolled students.

Tax LLM Program Enrollments and Full-time Tax Faculty⁴¹

⁴⁰ If a professor teaches one or more Tax LLM courses in the schools' Tax LLM program, we put the professor's name on the list of professors teaching in the Tax LLM program, and listed all of tax courses taught by that professor, including both Tax LLM and JD tax courses. Many tax professors (including two of the Authors) also teach non-tax JD courses, but we do not list the non-tax courses taught by tax professors.

⁴¹ Except as otherwise indicated, the professors in this chart taught in the 2008-2009 academic year and currently are teaching in the 2009-2010 academic year. If a professor taught in just one academic year, we indicate the year in which the professor taught. In this chart, we separate tax professors who teach Tax LLM courses and tax professors who do not teach Tax LLM courses. We include the latter on the theory that tax professors who do not teach Tax LLM courses nonetheless are resources for Tax LLM students, because the professors can help Tax LLM students with directed research, counseling, and extracurricular tax activities. A professor is listed as teaching Tax LLM courses if the professor taught a Tax LLM course in the 2008-2009 academic year, or is teaching a Tax LLM course in the current academic year (2009-2010). If a professor was on a leave (*e.g.*, a sabbatical leave) last year, or is on a leave this year, but typically teaches Tax LLM courses, this approach results in the professor appearing on the list of professors teaching Tax LLM courses.

NYU

Program enrollments:

Approximately 115-130 full-time LLM students and
Approximately 170-200 part-time LLM students⁴²
Approximately 100 Executive LLM students⁴³
Approximately 10-15 Advanced Professional Certificate
students
(also approximately 21-25 International Tax Program
students)

Full-time tax faculty and the tax courses they teach⁴⁴

Tax professors who teach Tax LLM courses

Lily Batchelder: Income Taxation; Corporate Tax I and
II; Tax and Social Policy Seminar

Brookes D. Billman: Income Taxation; Employee
Benefits Law; Tax Procedure

Joshua Blank: (starting Spring 2010) Survey of Tax
Procedure; Corporate Tax I; Tax Policy Seminar

Noël B. Cunningham: Income Taxation; Estate and Gift
Taxation; Partnership Taxation; Corporate Tax for ITP
Students;

For a list a tax professor hiring moves, effective for the next (2010-2011) academic year, see http://taxprof.typepad.com/taxprof_blog/2010/04/tax-prof.html.

⁴² NYU provided approximate numbers for full-time and part-time Tax LLM students. The enrollments fluctuate throughout the year due to the ability of students to transfer between programs or take a leave of absence. NYU notes that part-time students have five years to complete the NYU Tax LLM program. Typically about 20 part-time students are on leave at any given time and approximately 20 students a year may transfer from one degree or certificate program into another, often depending on the geographic location in which they are practicing.

⁴³ The Executive LLM program began in the 2008-2009 academic year. NYU projects that it will continue to grow until the graduation rate offsets incoming students, who are admitted in both the fall and spring semesters. Students transfer freely between the part-time programs, and may transfer from full-time to part-time depending on employment opportunities, so the enrollment numbers vary.

⁴⁴ In addition to the full-time NYU tax faculty, full-time tax professors from other New York area law schools frequently teach NYU Tax LLM courses as adjunct professors. The NYU Tax LLM adjunct tax faculty includes the following full-time tax professors from other law schools: Laura Cunningham (Cardozo), John Davidian (St. John's), Mitchell Engler (Cardozo), Mitchell Gans (Hofstra), Richard Pomp (Connecticut) and Linda Sugin (Fordham).

Harvey P. Dale: Tax Aspects of Charitable Giving (with Professor Manny)

Mitchell Kane: Income Taxation; Corporate Tax I and II; International Tax Policy Seminar; Survey of International Tax

Laurie L. Malman: Income Taxation; Corporate Tax I and II; Tax Policy Seminar

Jill Manny: Tax Aspects of Charitable Giving (with Professor Dale); Tax-exempt Organizations; Law of Nonprofit Organizations

H. David Rosenbloom: The Foreign Tax Credit; Tax Treaties

Deborah H. Schenk: Income Taxation; Survey of Income Taxation;⁴⁵ Taxation of Property Transactions; Tax Policy Seminar

Leo L. Schmolka: Corporate Tax I; Corporate Tax I and II; Partnership Taxation; Taxation of Mergers and Acquisitions (with Professor Heitner)

Daniel N. Shaviro: Income Taxation; Tax Policy Colloquium and Seminar (with Professor Auerbach in Spring 2009, with Professor Desai in Spring 2010); Corporate and International Tax Policy Seminar; Tax Deals (with Professor Desai)

John P. Steines, Jr.: International Tax I and II; Partnership Taxation

Victor Zonana (2009-2010);⁴⁶ Income Taxation; International Tax I; Tax Policy Seminar; Taxation of International Business Transactions

Emeritus

James S. Eustice (teaching Spring 2010): Taxation of Affiliated Corporations

Acting Assistant Professors of Tax Law⁴⁷

⁴⁵ This is a zero credit introductory course that may serve as a prerequisite to the LLM program for those students who did not take a basic tax course in their JD program.

⁴⁶ Professor Zonana generally has taught one or two courses per year as an adjunct faculty member, but is teaching a full course load in the current 2009-2010 academic year.

⁴⁷ Acting Assistant Professors of Tax Law (AAPs) typically have a one-year or two-year non-tenure-track appointment, similar to a Visiting Assistant Professor appointment at other law schools. Since the 1960s, when AAPs were

Micah Burch (Fall 2008-Fall 2009): Survey of Tax Procedure; Timing Issues and the Income Tax; Tax Policy Seminar

Leigh Osofsky (Fall 2009-Spring 2010): Survey of Tax Procedure; Timing Issues and the Income Tax; Tax Policy Seminar

Alexander Rust (Fall 2007-Spring 2009): Corporate Tax I and II; Taxation of International Business Transactions

Visiting Professors

Alan Auerbach (Spring 2009): Tax Policy Colloquium and Seminar (with Professor Shaviro)

Graeme Cooper (Spring 2010, Global Visiting Professor of Law): Tax Treaties; Theory and Design of Value Added Tax

Mihir Desai (Spring 2009, Spring 2010): Tax Deals (with Professor Shaviro); Tax Policy Colloquium and Seminar (with Professor Shaviro)

called “Instructors in Taxation,” this program has hosted approximately 60 AAPs and launched the careers of approximately 30 tax professors. Former Acting Assistant Professors include: Brookes Billman, NYU; Joshua Blank, NYU; Yariv Brauner, University of Florida Frederic G. Levin College of Law; Fred B. Brown, University of Baltimore, School of Law; Micah Jay Burch, Sydney Law School, The University of Sydney; Martin Burke, University of Montana School of Law; Laura Cunningham, Benjamin N. Cardozo School of Law; Noel Cunningham, NYU; John Davidian, St. John’s University School of Law; Mitchell Engler, Benjamin N. Cardozo School of Law; Miranda Perry Fleisher, University of Colorado Law School; Michael Friel, University of Florida Frederic G. Levin College of Law; Mary Heen, University of Richmond School of Law; Brant Hellwig, School of Law, University of South Carolina; Lily Kahng, Seattle University School of Law; Georg Kofler, Johannes Kepler University, Linz; Dan Lathrope, University of San Francisco School of Law; Laurie Malman, NYU; Ruth Mason, University of Connecticut School of Law; Stephen Mazza, University of Kansas School of Law; Carlyn McCaffrey, NYU and University of Miami; Terrence O’Reilly, Willamette University College of Law; Robert Peroni, University of Texas, School of Law; John Peschel, NYU; Philip Postlewaite, Northwestern University Law School; Katherine Pratt, Loyola L.A./LMU; Bill Resler, University of Washington, Foster School of Business; Josh Rosenberg, University of San Francisco School of Law; John Steines, NYU; Miranda Stewart, Melbourne Law School; Linda Sugin, Fordham Law School; Charles Terry, University of Illinois College of Law; Ethan Yale, University of Virginia School of Law; and Victor Zonana, NYU. In addition, approximately one-third of the full-time tax professors listed in this Article are alumni of NYU’s LLB, JD, LLM, AAP, or JSD programs.

Yoram Margalioth (Fall 2008, Spring 2009): Taxation of Property Transactions; Income Taxation; Tax Policy Seminar

Tax professors who do not currently teach Tax LLM courses

Visiting Professor

David Walker (Fall 2009): Income Taxation⁴⁸

Florida

Program enrollments:

2008-2009: 74 full-time⁴⁹

(also 22 International Tax LLM students)

2009-2010: 86 full-time

(also 26 International Tax LLM students)

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Yariv Brauner: U.S. International Tax I; Taxation of Intangibles; Transfer Pricing; Federal Tax Research

Dennis A. Calfee: Income Taxation of Trusts & Estates; Federal Taxation of Gratuitous Transfers; Federal Tax Research

Patricia E. Dilley: Income Taxation; Deferred Compensation & Executive Compensation; Employee Pension and Benefit Law; Federal Tax Research

Michael K. Friel: Income Taxation; Taxation of Property Transactions; Federal Tax Research

David M. Hudson: Income Taxation; State & Local Taxation

Lawrence Lokken:⁵⁰ Taxation of Financial Instruments; Taxation of Property Transactions; U.S. International Taxation II; Federal Tax Research

Charlene Luke: Income Taxation; Corporate Tax; Partnership Taxation; Federal Tax Research

Paul R. McDaniel: Income Tax Treaties; International Tax Planning; International Tax Policy; Federal Tax Research

⁴⁸ This tax course is the basic introductory course for JD students.

⁴⁹ Florida offers a full-time Tax LLM program, but does not offer a part-time Tax LLM program.

⁵⁰ Professor Lokken is moving to the University of Miami. He will teach at Miami in the spring term each year, beginning in 2011.

Martin McMahon Jr.: Corporate Tax I; Corporate Tax II; Partnership Taxation; Taxation of Property Transactions; Taxation and Fiscal Policy; Estate Planning; Federal Tax Research

C. Douglas Miller: Estate Planning

Steven J. Willis: Tax Exempt Organizations; Timing Issues in Taxation; Estate Planning; Federal Tax Research

Visiting Assistant Professor

Linnie Benezech (2008-2009, 2009-2010): Income Taxation; Corporate Taxation

Visiting Professor

Pasquale Pistone (Spring 2009): European Tax

Georgetown

Program enrollments:

2008-2009: 115 full-time;⁵¹ 174 part-time (54 newly-admitted students and 120 continuing part-time students)
2009-2010: 147 full-time;⁵² 163 part-time (43 newly-admitted students estimated and 120 continuing part-time students)

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Stephen Cohen: Taxation I; Taxation II;⁵³ U.S. Income Tax: Policies and Practices; U.S. Legal Discourse II: U.S. Income Tax: Writing for Tax Practice

Michael Doran: Taxation I; Taxation II; Social Security Reform Seminar

Martin Ginsburg: Taxation I; Taxation II; Venture Capital, Private Equity, and Entrepreneurial Transactions

Charles Gustafson: Taxation I; U.S. Taxation of International Transactions

⁵¹ This number includes 16 international students who attended the International Tax LLM program full-time.

⁵² This number includes 23 international students who attended the International Tax LLM program full-time.

⁵³ Corporate tax is a required Tax LLM course at Georgetown. Most Georgetown Tax LLM students satisfy this course requirement by taking Corporate Income Tax Law I, but Tax LLM students who have not taken a JD-level corporate tax course can satisfy the corporate tax course requirement by taking Taxation II instead of Corporate Income Tax Law I.

Albert Lauber: U.S. Legal Discourse II: U.S. Income Tax: Writing for Tax Practice⁵⁴

Ronald Pearlman: Tax Policy Seminar

Stafford Smiley: Corporate Income Tax Law I; Income Tax Accounting; Taxation of Property Transactions; Comparative Tax Law; Introduction to Private Wealth Planning: The Estate and Gift Tax; Advanced Private Wealth Planning Seminar

Visiting professors

Brian Galle (2008-2009): Taxation I; Taxation II

Tax professors who do not teach Tax LLM courses

Visiting professors

Robert Peroni (Fall 2009): Taxation I

Patricia White (Spring 2009): Taxation I

Northwestern

Program enrollments:

2008-2009: 36 full-time; 20 part-time (approximate)

2009-2010: 40 full-time; 20 part-time (approximate)

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Herb Beller (2009-2010): Corporate Tax; Corporate Reorganizations; Tax Research

Tom Brennan: Colloquium; Tax Research; Income Tax

David Cameron: Property Taxation; Advanced Property Taxation; Tax Treaties; U.S. Transfer Pricing; Tax Research

Charlotte Crane: Corporate Taxation; Advanced Corporate Taxation; Colloquium; Tax Research; Income Tax

Philip Postlewaite: International Taxation; Advanced International Taxation; Tax Research

Nancy Staudt: Tax Policy; Entity Tax; Income Tax

Robert Wootten: Partnership Taxation; Advanced Partnership Taxation; Tax Research; Entity Tax

Visiting Assistant Professor

Ilan Benshalom (2008-2009): Tax Policy; Tax Research; Entity Tax

Miami

⁵⁴ This course is designed for International Tax LLM students.

Program enrollments:

2008-2009: full-time; part-time

2009-2010: full-time; part-time

[Enrollment information not available at this time]

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Frances R. Hill: Bankruptcy Tax; Corporate Tax;
Taxation of Exempt Organizations

George Mundstock: International Tax
(**Lawrence Lokken**, currently on the University of
Florida faculty, will join the University of Miami faculty
in the spring of 2011.⁵⁵)

Visiting professor

William Lyons (Fall 2009): Bankruptcy Tax; Partnership
Tax

**Miami notes that the following Miami professors also
are tax experts, but are not currently teaching tax
courses:**

Stanley Langbein (teaching JD banking and commercial
law courses)

Elliott Manning (teaching JD business law courses)

Patricia White (Miami's new law school Dean)

William Widen (teaching JD Contracts)

BU

Program enrollments:

BU "currently enrolls 57 full-time students and 85 part-
time students",⁵⁶

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Daniel Berman: Making Tax Law

William W. Park:⁵⁷ International Taxation I – Trade,
Investment, Finance

⁵⁵ Professor Lokken will teach at Miami in the spring term, beginning in 2011. Email from Frances Hill, Professor of Law, University of Miami School of Law, April 12, 2010 (copy on file with the Authors).

⁵⁶ <http://www.bu.edu/law/prospective/llm/taxation/directorsmessage.html> (last visited April 23, 2010). The BU website does not specify separate enrollments figures for the 2008-2009 and 2009-2010 academic years.

⁵⁷ Professor Park's biography indicates that his primary legal specialties are arbitration and international banking and finance, but he also writes in the area of

Theodore Sims: Introduction to Federal Income Taxation; Introduction to the Characteristics and Taxation of Financial Instruments; Tax Policy

Tax professors who do not currently teach Tax LLM courses⁵⁸

Alan Feld: Introduction to Federal Income Taxation;⁵⁹ Taxation of Corporations and Shareholders⁶⁰

David Walker: Introduction to Federal Income Taxation⁶¹

San Diego

Program enrollments:

2008-2009: 25 full-time; 6 part-time

2009-2010: 40 full-time; 12 part-time

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Jordan M. Barry: Tax II (Corporate Tax); Tax Policy

Karen C. Burke: Partnership Tax; Pensions; Tax I (Federal Income Tax); Tax II (Corporate Tax)

Herbert I. Lazerow: Tax I (Federal Income Tax); Taxation of International Transactions

Grayson M.P. McCouch: Federal Estate and Gift Taxation

Richard C. Pugh: International Taxation; Outbound International Tax Planning

Lester Snyder: Tax Policy; Current Tax Problems

Visiting professors

M. Carr Ferguson: Corporate Reorganizations

John I. Forry: Taxation of International Finance

Hon. David Laro: Tax II (Corporate Tax); Tax Policy; Valuation

Dennis Lilly: Estate Planning; International Tax Policy; State and Local Taxation; Tax I (Federal Income Tax)

George Mundstock: Tax II (Corporate Tax); Finance and Accounting for Lawyers

International Tax. We classify him as a Tax LLM professor because he teaches International Tax I, which is listed as an elective in the BU Tax LLM program.

⁵⁸ The courses for these professors are listed as JD courses, but Tax LLM students have the option of enrolling in them.

⁵⁹ <http://www.bu.edu/law/courses/jd889.shtml> (last visited April 23, 2010).

⁶⁰ <http://www.bu.edu/law/courses/jd887.shtml> (last visited April 23, 2010).

⁶¹ <http://www.bu.edu/law/courses/jd889.shtml> (last visited April 23, 2010).

Walter Schwidetzky: Partnership Tax
Richard Winchester: Tax II (Corporate Tax)
Tax professors who are not currently teaching Tax LLM courses
Virginia V. Shue: Tax I (Federal Income Tax)
Visiting professor
Paul L. Caron: Tax I (Federal Income Tax)

Loyola-L.A./LMU

Program enrollments:

2008-2009: 11 full-time; 33 part-time
2009-2010: 18 full-time; 32 part-time

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Ellen Aprill: Income Tax I; Estate and Gift Tax; Tax-Exempt Organizations; Nonprofit Corporate Law, Governance & Management

Jennifer Kowal: Income Tax Timing Issues; Taxation of Property Transactions; Tax Law Practicum

Katherine Pratt: Income Tax I; Honors Tax Policy Colloquium; Tax Policy

Theodore Seto: Income Tax I; Honors Tax Policy Colloquium; Tax Policy; Corporate Tax I; Corporate Tax II; Partnership Tax I; Partnership Tax II

Joseph Sliskovich: Income Tax I; Partnership Tax I

Visiting Assistant Professor

Julie Manasfi (2008-2009, 2009-2010): Income Tax I; Corporate Tax I; Corporate Tax II

SMU

Program enrollments:

2008-2009: 7 full-time; 5 part-time
2009-2010: 16 full-time; 2 part-time

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Christopher H. Hanna: Income Taxation; Partnership Taxation; Advanced Corporate Taxation; International Tax I

Henry J. Lischer, Jr.: Taxation of Property Transactions; Tax Accounting; Tax Practice and Professional Responsibility; Income Taxation; Tax and Fiscal Policy

Visiting

David Elkins (Fall 2009): Income Taxation; Corporate Taxation

Tax professors who do not teach Tax LLM courses

Joshua C. Tate;⁶² Wills and Trusts

Denver

Program enrollments:⁶³

2008-2009: 49 full-time Tax LLM students; 41 part-time Tax LLM students

plus 79 MT students

2009-2010: 45 full-time Tax LLM students; 45 part-time Tax LLM students

plus 90 MT students

Full-time tax faculty and the tax courses they teach

Tax professors who teach graduate tax courses

(Tax LLM and MT students are combined in graduate tax courses)

Alicia Buckingham (2009-2010): Estate & Gift Taxation; Low Income Tax Clinic; Tax Principles, Research & Writing

Richard D. D'Estrada: Civil & Criminal Tax Procedure; Low Income Tax Clinic; Tax Principles, Research & Writing

Mark A. Kozik: Property Transactions; Tax Principles, Research & Writing; State and Local Tax; Consolidated Returns

Rex A. Logemann: Civil & Criminal Tax Procedure; Property Transactions; Estate & Gift Taxation

Edward J. Roche, Jr.: Property Transactions; Tax Principles, Research & Writing

Cindy Schlegel (2008-2009): Estate & Gift Taxation; Tax Principles, Research & Writing

Mark A. Vogel: Corporate Taxation 1; Corporate Taxation 3; Individual Tax Problems; Partnership Taxation; Tax Accounting; Fiduciary Income Taxation; Low Income Tax Clinic

⁶² Professor Tate writes on estate and gift tax issues. SMU classifies Professor Tate as a tax professor because it classifies the Wills and Trusts course as a tax offering. Email from Christopher Hanna, Professor of Law, SMU, April 8, 2010.

⁶³ Denver combines Tax LLM students and MT students in its graduate tax courses.

**Accounting professors who teach graduate tax
(combined Tax LLM and MT) courses**

Richard S. Leaman: Individual Tax Problems; Tax and
Financial Planning; Exempt Organizations

John C. Tripp: Taxation of Natural Resources

UW

Program enrollments:

2008-2009: 52 full-time; 49 part-time

2009-2010: 51 full-time; 54 part-time

Full-time tax faculty and the tax courses they teach

**Full-time professors who teach in the Tax LLM
program**

Samuel A. Donaldson: Property Dispositions; Partnership
Tax; Problems of Timing

Dwight Drake: Corporate Tax; Estate & Gift Tax;
Advising Private Business Owners

Roland L. Hjorth: Tax Policy; Corporate
Reorganizations

Scott Schumacher: Tax Controversies and Procedures;
Federal Tax Clinic; Tax Research & Writing

Villanova

Program enrollments:⁶⁴

2008-2009: 21 full-time LLM students; 70 part-time LLM
students

plus 6 full-time MT students, 107 part-time MT students,
and 3 other LLM part-time students

2009-2010: 23 full-time LLM students; 63 part-time LLM
students

plus 6 full-time MT students and 101 part-time MT
students

Full-time tax faculty and the tax courses they teach

**Full-time professors who teach graduate tax courses
(Tax LLM and MT students are combined in graduate
tax courses)**

Leslie Book: Introduction to Taxation; Tax Policy
Seminar; Tax Procedure; Tax Research and Writing

⁶⁴ Villanova combines Tax LLM students and MT students in its graduate tax courses.

James Edward Maule: Introduction to Taxation;
Introduction to Taxation of Business Entities; Partnership
Taxation

Joy Sabino Mullane: Introduction to Taxation: Federal
Wealth Transfer Taxation; Wealth Tax; Retirement Policy
Seminar

Keith Fogg: Tax Litigation Training;⁶⁵ Villanova School
of Law Federal Tax Clinic

Linda Love Vines (Reuschlein Clinical Teaching
Fellow): Advanced Tax Clinic; Tax Clinic Internship for
LLM students

Emeritus

Michael Mulroney: Tax Research and Writing;
Professional Responsibility in Federal Tax Practice

**Villanova School of Business professors who teach
graduate tax (combined Tax LLM and MT) courses**

Shelly C. Rhoades-Catanach: Taxation of Corporations
and Shareholders

Burke T. Ward: Federal Wealth Transfers

Chapman

Program enrollments:

2008-2009: 38 students

2009-2010: 40 students

*[separate full-time and part-time enrollments not
available at this time]*

Full-time tax faculty and the tax courses they teach

Tax professors who teach Tax LLM courses

Bobby Dexter: Corporate Tax I; Federal Income Tax

⁶⁵ The Villanova questionnaire response states that the Tax Litigation
Training course:

is a one week, intensive tax litigation training offered for credit to
LLM students and as a free training course for attorneys from LITC
clinics across the country. The instructors are full-time law school
faculty, Chief Counsel Attorneys, Tax Court judges and prominent
practitioners. Villanova's goal for the course is to help improve the
quality of representation provided to low-income taxpayers as well
as offering meaningful tax litigation skills training to Villanova Tax
LLM students and LITC attorneys. Participating students must
complete 100 hours of pro-bono tax service.

Frank Doti: Estate and Gift Taxation; Federal Income Tax

Michael Lang: Income Tax for LL.M.'s; Ethics in Tax Practice

Francine Lipman: Federal Tax Research; Accounting for Lawyers; Federal Income Tax; Advanced Federal Income Tax

Peter Van Zante: Estate and Gift Taxation; Federal Income Tax; Taxation of Business Organizations

George Willis: Tax Procedure & Administration Clinic; U.S. Tax Court Clinic

In addition to teaching the courses listed in the chart above, tax professors are generally engaged in service and scholarship. Some are active in state and local and national bar organizations, such as the American Bar Association, and devote significant time to leadership roles in these organizations. Tax professors also may belong to other professional organizations, such as the National Tax Association, and prestigious invitation-only scholarly organizations, such as the American Law Institute and the American College of Tax Counsel. Professors' faculty webpages (on the website for their law school) typically include a link to their resume, curriculum vitae, or brief biography.

Faculty biographies typically will also include descriptions of professors' practice experience. Most full-time tax professors have significant tax practice experience, generally in large law firms or government positions. Some also have held senior positions in the federal government, including with the Treasury Department, the Joint Committee on Taxation, or the IRS Office of Chief Counsel.

Faculty biographies also typically list professors' presentations, articles, and books, and provide some indication of the tax specialties in which such professors are most interested and engaged. Some tax professors write tax textbooks, practice-oriented tax treatises⁶⁶ and portfolios,⁶⁷ or books on tax policy topics. Most tax professors write

⁶⁶ Some of the tax professors who teach in the Tax LLM programs discussed in this Article are authors of practice-oriented tax treatises, including the highly regarded treatises published by Warren, Gorham & Lamont (WG&L). For a list of WG&L tax treatises, go to <http://ria.thomsonreuters.com/EStore/detail.aspx?ID=WWGLC>.

⁶⁷ The Bureau of National Affairs (BNA) publishes hundreds of tax management "portfolios" on specific tax topics. Each portfolio is written by an expert on the topic. Practicing tax lawyers frequently consult BNA portfolios in

articles that appear in academic journals (general law reviews or tax-specific law reviews) or practice-oriented tax journals.

The reputation ranking of a Tax LLM program depends, in significant part, on the reputation of the scholarship produced by the program's full-time tax faculty. In a recent article, one of us examined the four existing methodologies for ranking the scholarly performance of law school faculties: reputation surveys, publication counts, citation counts, and SSRN download counts.⁶⁸ There are no exiting studies of reputation surveys and publication counts of tax faculty, and we do not undertake any here. We do, however, discuss existing studies of citation counts and SSRN download counts and apply them to the tax faculties at the thirteen law schools featured in this article.

A. Citation Counts.

Brian Leiter of the University of Chicago periodically ranks faculties within particular subject areas, including tax. Unfortunately, he limits his rankings to a relatively small number of schools. In a recent study,⁶⁹ he generated 5-year citation counts for faculty members at NYU, Georgetown, Northwestern, Boston University, and San Diego, among the law schools whose Tax LLM programs are discussed in this Article — but not for faculty members at any of the other eight law schools whose Tax LLM programs also are discussed here. Within the tax field, he reported that two tax academics who teach at one of the five schools listed above ranked among the top ten tax scholars nationally by citation count: (1) NYU Professor Daniel Shaviro and (2) NYU Professor Deborah Schenk. We have attempted to replicate Leiter's study with respect to tax faculty and note that Professors Lawrence Lokken of the University of Florida (soon to join the Miami faculty) and Nancy Staudt of Northwestern probably should have been on his list.

To provide a more complete picture of the quality and impact of the scholarship of full-time Tax LLM faculties of the programs discussed in this Article, we have conducted our own citation counts using a

their research. Some of the tax professors who teach in the Tax LLM programs discussed in this Article are BNA portfolio authors. For example, Villanova Professor James Edward Maule is the author of more than twenty BNA portfolios. http://works.bepress.com/james_edward_maule/cv.pdf.

⁶⁸ Bernard S. Black & Paul L. Caron, *Ranking law Schools: Using SSRN to Measure Scholarly Performance*, 81 IND. L.J. 83 (2006).

⁶⁹ http://www.leiterrankings.com/new/2010_scholarlyimpact.shtml.

methodology similar to Leiter's.⁷⁰ The results are ordinaly consistent with his:

<u>Tax LLM Faculty</u>	<u>Number of Citations</u>
NYU	1,917
Florida	1,181 ⁷¹
Georgetown	861
Miami	799 ⁷²
Northwestern	667
BU	614
Loyola-L.A.	475
San Diego	377
Villanova	177
SMU	139
Chapman	111
UW	75

⁷⁰ Citation Count Methodology: Only full-time professors teaching Tax LLM courses were included in the count. Visiting professors (other than VAPs/AAPs), emeritus professors, adjunct professors, and professors not teaching Tax LLM courses but writing in the tax field were not included. In general, two searches were performed for each such professor in the JLR file in Westlaw on April 11, 2010. First, a search was made for that professor as author to determine the name or names under which he or she has published. Second, a search was made in the JLR text field in the general form “([first name] +2 [middle initial] +2 [last name])” with the following modifications: (1) if the professor had published at least one book or article without using a middle name or initial, no middle name or initial was used, (2) if the professor had published at least one book or article using a full middle name, both the middle name and the middle initial were included in the search, and (3) if the professor self-identified using a first initial and full middle name, those were used in place of the first name and middle initial. The total number of hits was tallied without any general attempt being made to eliminate “thank you” and other non-citation hits. Duplicate citations (*e.g.*, citations to articles co-written by two or more faculty members at a single school) were subtracted so as to count each citing article only once. More extensive searches were made for Stephen Cohen, Thomas Brennan, and Victor Zonana, for the first two because they each had published without using their middle initial and their names were common enough so that the foregoing algorithm, without modification, captured multiple citations to works of other authors and for the last because more than 95 percent of hits appeared to be non-citations.

⁷¹ Does not include Lawrence Lokken, who is moving to Miami.

⁷² Includes Lawrence Lokken.

There is some question as to whether the scholarship of other members of a school's faculty who write in the tax area should be tallied, even if they do not teach in that school's Tax LLM program. Were they to be included, the foregoing tallies would be increased by the following amounts:

<u>Non-Tax LLM Tax Faculty</u>	<u>Additional Citations</u>
Miami	224
BU	219
SMU	42
San Diego	23

Adding in these citation counts for tax professors who do not teach Tax LLM courses would reorder some of the rankings. Miami would move ahead of Georgetown to third place. BU would move ahead of Northwestern to fifth place. SMU would move ahead of Villanova to ninth place. The ranking order otherwise would be unaffected.

Although citations counts provide some indication of scholarly impact, calculating citation counts using the Leiter methodology has some specific limitations. For example, the standard citation count methodology undercounts citations to works by three or more authors, because the Bluebook "et al" rule (which substitutes "et al" for all authors other than the first) systematically results in the omission of co-authors' names from citations. The effect of this omission significantly affects citation counts and rankings. For example, a partnership tax textbook co-authored by Northwestern tax professor Philip Postlewaite has been cited 139 times, but he gets no credit for those citations under the standard citation count methodology used here. Altering the citation count methodology to correct for this "et al" problem would be complex and time-consuming. As a result, we have not attempted to do so.⁷³

B. SSRN Download Counts.

A readily available but controversial measure of scholarly visibility is SSRN downloads. Many legal scholars now regularly post their working papers on the Social Science Research Network ("SSRN") either before or

⁷³ We have not adjusted the standard methodology, despite the fact that three of us have co-authored publications that are subject to the Bluebook "et al" rule.

immediately after journal publication. Interested readers may access abstracts for posted papers, then decide whether to take the additional step of downloading the papers from SSRN. SSRN maintains ongoing download counts for all authors and law schools. The fact that an author's papers have been downloaded is an indicator, however imperfect, of that author's impact and visibility within his or her field.

There are many reasons why SSRN download counts, like citation counts, publication counts, and reputation surveys, are an imperfect measure of scholarly impact and visibility. Some scholars do not post their papers on SSRN. Some of the most widely read works of established tax scholars were published before posting on SSRN became conventional, and downloads of tax papers from other sources (for example, from Westlaw, Lexis, the Berkeley Electronic Press (bepress), Hein Online, or the hard-copy journals themselves) are not reflected in the SSRN download counts.⁷⁴ Books, including highly regarded practice-oriented treatises and casebooks, are not posted on SSRN. In addition, works that are of general interest or of interest to readers outside the legal academy tend to be disproportionately downloaded;⁷⁵ so are works with provocative titles or subjects.⁷⁶

SSRN download counts also have important advantages over citation counts, however. For example, citation counts favor older, more-

⁷⁴ For example, one of the Authors of this Article has over 3,300 bepress full-text downloads for two law review articles posted on bepress. (Copy of bepress usage statistics on file with the Authors.) Unlike SSRN, bepress does not make its download counts available to the public, which makes it impossible to tally bepress downloads for all tax professors in a manner that is comparable to the SSRN download counts. In addition, bepress, unlike SSRN, does not claim to deploy sophisticated software to prevent gaming of download counts. SSRN has "software in place to prevent gaming and SSRN does not look kindly on those who attempt to manipulate the system. We have taken downloads away from those found engaging in manipulation and authors can be banned from SSRN for attempting to game the system." http://www.ssrn.com/institutes/about_top_law_authors.html#read4ans.

⁷⁵ Indeed, two of the six most-downloaded articles among the 6,500 papers posted in SSRN's tax journals are non-tax articles dealing with law school rankings authored by two of the co-authors of this Article. <http://papers.ssrn.com/sol3/topTen/topTenResults.cfm?groupingId=221148&netorjrn1=jrn1>.

⁷⁶ In the most famous example, an article by Christopher M. Fairman (Ohio State) entitled "F****" has been downloaded over 26,500 times, over 40% of all of the downloads of all of the articles posted by the Ohio State faculty. (Without those downloads, Ohio State's place in the latest (April 2010) ranking of all-time downloads would fall from 29th to 52nd.

established scholars, while SSRN download counts favor younger, up-and-coming scholars. In addition, SSRN download counts give greater weight to interdisciplinary and international scholarship than citation counts.⁷⁷

Notwithstanding the foregoing criticisms, SSRN download counts do provide one objective indicator, however imperfect, of scholarly impact and visibility.

The TaxProf blog maintains lists of the most heavily downloaded tax academics and tax faculties. Because those lists do not cover all of the tax professors who teach in the Tax LLM programs discussed in this Article, we have conducted our own SSRN download counts using a similar but somewhat more precise methodology.⁷⁸ As of March 18, 2010, articles posted by the full-time Tax LLM faculties of the programs discussed in this Article had been downloaded as follows:

<u>Tax LLM Faculty</u>	<u>Number of Downloads</u>
Loyola-L.A.	13,749
NYU	9,856
Chapman	7,220
Florida	5,284 ⁷⁹
San Diego	5,114
Northwestern	4,403
Miami	2,387 ⁸⁰
UW	2,363
Georgetown	2,302
Villanova	1,241
SMU	813
BU	632

⁷⁷ For a discussion of the strengths and weaknesses of the four measures of faculty scholarly performance – reputation surveys, publication counts, citation counts, and SSRN download counts – see Black & Caron, *supra* note XX, at 111-17.

⁷⁸ Download Count Methodology: Only full-time professors teaching Tax LLM courses were included in the count. Visiting professors (other than VAPs/AAPs), emeritus professors, adjunct professors, and professors not teaching Tax LLM courses but writing in the tax field were not included. A search was performed for each professor in SSRN's Top Authors database for all-time downloads as of March 18, 2010. A search was then made of all such professors' downloads to ensure that downloads of co-authored works would not be double-counted.

⁷⁹ Does not include Lawrence Lokken, who is moving to Miami.

⁸⁰ Includes Lawrence Lokken.

Denver 0

Again, adding in the downloads of faculty members who write in the tax area but do not teach Tax LLM courses would increase the foregoing tallies by the following amounts:

<u>Non-Tax LLM Tax Faculty</u>	<u>Additional Downloads</u>
BU	16,102
Miami	2,249
SMU	2,150

Adding in these SSRN download counts for tax professors who do not teach Tax LLM courses would reorder some of the rankings. BU would move from twelfth to first place. Miami would move ahead of Northwestern to sixth place. And SMU would move ahead of UW to eighth place.

The fact that a particular tax faculty's works have been heavily downloaded does NOT provide an assessment of the quality of the work or the contribution the work makes to the existing literature. It is, however, some indication that members of that tax faculty are engaged in scholarly activity and that their work is interesting enough to prompt readers to access and download their work.

Tax LLM courses also are taught by adjunct professors. Program websites usually list the adjunct professors who teach in the program and provide information about the adjunct professors' experience and credentials. Prospective Tax LLM students may usefully review the areas in which the adjunct professors specialize, as well as the professors' professional affiliations. (Tax LLM students who perform exceptionally well in a course taught by an adjunct professor occasionally are invited by the professor to interview with the professor's firm.) The size of Tax LLM adjunct faculties ranges from just a small number of adjunct professors to over 100 adjunct professors. Appendix C provides additional information about the adjunct faculty at the thirteen programs discussed in this Article.⁸¹

Some law schools offer programs on teaching techniques to their full-

⁸¹ We include in this Appendix all of the information the Tax LLM programs provided to us about their adjunct faculty. Some programs simply referred us to their website, and some programs provided specific information about their adjunct professors.

time faculty and adjunct faculty.⁸² Law schools typically monitor the teaching of tenure-track professors and adjunct professors by periodically assigning a full-time professor to visit the tenure-track or adjunct professor's class and prepare a written peer evaluation of the teaching.

Student evaluations of teaching, including teaching by full-time and adjunct professors, are made public at some schools. Students at these schools may want to consult the student evaluations of teaching before making their course selections.⁸³

In addition, student bodies and deans at some law schools confer teaching awards (*e.g.*, Teacher of the Year awards) on outstanding classroom teachers (full-time and adjunct), some of whom are tax professors. Students often seek out these exceptional classroom teachers.

III. Courses, Concentrations, Certificates, and Extracurricular Offerings.

For most prospective Tax LLM students, the motivation for pursuing a Tax LLM degree is to gain access to employment options from which they otherwise would be excluded. As prospective students consider which tax LLM program to attend, they should develop a plan for acquiring the knowledge and skills that will make them attractive to the prospective employers for whom they hope to work. The resume of a Tax LLM graduate can include items that signal various kinds of knowledge and skills — either the knowledge and skills of a tax generalist or the knowledge and skills of a specialist in a particular subspecialty — to prospective employers. For example, a Tax LLM graduate's resume might include several of the following items:⁸⁴

1. Scholarships (and related designations such as “Graduate Tax Scholar”);
2. Enrollment in a curricular package of advanced tax courses that provides a firm foundation in a particular area, or

⁸² Loyola-L.A./LMU, for example, hosts periodic faculty workshops on teaching techniques, along with programs specifically designed for Tax LLM adjunct professors.

⁸³ John Stephens notes that students may not be able to access student evaluation of teaching data for the professors who teach in a Tax LLM program prior to enrolling in the program.

⁸⁴ For example, the criteria for the IRS Chief Counsel Honors Program and the DOJ Honors Program include these types of resume items. *Pursuing a Tax LLM: Why and When?*, *supra* note XX, at nn. XX and XX.

- provides a broad cross-section of foundational tax knowledge if the graduate plans to be a tax generalist;
3. “First Honors” or other designations that the graduate received the highest grade in a course;
 4. High grades in advanced tax courses;
 5. High GPA;
 6. High class rank;
 7. Participation in student honor societies (including selection for Order of the Coif as a JD student);
 8. Graduation with Honors (or a similar designation) or an academic award or prize;
 9. Knowledge of tax research methods, including knowledge of multiple electronic tax research platforms;⁸⁵
 10. Directed Research (a/k/a Independent Study) supervised by a member of the full-time faculty;
 11. Participation in student writing competitions (*e.g.*, the Tannenwald writing competition⁸⁶) and recognition of the graduate’s paper;
 12. Participation on a law review in a staff or editor position (as a JD working on a non-tax journal, or especially as a Tax LLM student working on a tax-specific journal);⁸⁷
 13. Publication of an article written by the graduate;
 14. Presentation of a paper written by the graduate on a tax topic (for example to a bar association);
 15. Working as a research assistant for a tax professor;
 16. Participation in tax moot court competitions and transactional planning competitions (*e.g.*, the ABA Law Student Tax Challenge⁸⁸);
 17. Work experience, especially related work experience in tax or accounting;
 18. Participation in a Volunteer Income Tax Assistance program,

⁸⁵ Electronic tax research platforms include Lexis, Westlaw, RIA Checkpoint, CCH, and BNA. Katherine Pratt, Jennifer Kowal, and Daniel Martin, *The Virtual Tax Library: A Comparison of Five Electronic Tax Research Platforms*, 8 FLA. TAX REV. 935 (2008) (explaining and comparing five different electronic tax research platforms).

⁸⁶ See *infra* note XX.

⁸⁷ Several of the thirteen Tax LLM programs discussed in this Article (including NYU, Georgetown, and Florida), have tax-specific journals on which Tax LLM students can work as staff members or editors.

⁸⁸ See *infra* note XX.

- a Low Income Taxpayer Clinic, or other “live client clinic;”⁸⁹
19. Enrollment in practice-oriented Tax LLM courses that “simulate” tax practice (such as business tax planning or estate planning) by combining substantive tax rules and skills components;
 20. Externships with state or federal taxing authorities;
 21. Summer internships with a judge or taxing authority;
 22. Membership and leadership positions in student organizations dedicated to tax law; and
 23. Participation in practice-oriented activities, writing, and delegations organized by tax sections of bar associations.

Prospective Tax LLM students should plan their course of study to provide an opportunity to (1) learn to do tax research and writing and (2) prepare a tax-specific writing sample. Most of the Tax LLM programs discussed in this Article require their students to do tax research and writing, either as a separate stand-alone course or integrated into another advanced tax course. Students who attend a program that does not require tax research and writing should try to take at least one course or participate in at least one extracurricular activity that will provide the opportunity to do tax research and writing. Tax LLM graduates who apply for tax positions should have a tax-specific writing sample. (For tax positions, a piece of tax-specific writing makes a better writing sample than a non-tax legal writing sample, such as a JD moot court brief or memorandum from first-year Legal Research and Writing.) A Tax LLM graduate’s writing sample could include both (1) a tax-specific objective memorandum (long enough to show research and writing skills, but short enough that a busy hiring attorney can read it) and (2) a piece of tax-specific persuasive writing, such as a brief.⁹⁰

Before deciding which Tax LLM program to attend, a prospective student should map out the courses the student plans to take, including required courses, recommended courses, and electives, along with extracurricular activities in which the student hopes to participate. Most programs offer the kinds of Tax LLM courses that tax generalists typically

⁸⁹ See *infra* note XX.

⁹⁰ Also, job applicants should know that their writing sample needs to *perfect*, not just very good, because hiring partners generally assume that an applicant’s writing sample provides an indication of the very best work the applicant can produce, with no time or cost constraints.

want to take.⁹¹ Some students specialize, however — most commonly in: (1) business taxation; (2) estate planning; (3) international tax; (4) state and local tax; (5) exempt organizations; (6) employee benefits; or (7) tax policy.⁹² The depth of Tax LLM programs' courses and extracurricular activities in these specialty areas varies. Students who have an interest in a specific area should think about whether the programs to which they might apply will offer them in-depth training in that area. One way to discern the strength of tax offerings in specific areas is to look at the required and elective courses, certificates and concentrations, and extracurricular activities offered by the program. Students who plan to specialize nonetheless must take the courses required for graduation, and generally should take the recommended courses.

The tax courses required to graduate vary widely across the reviewed programs. Courses that are required in some Tax LLM programs are officially recommended but not required in others. The following two tables show (1) the required and recommended courses for each program, and (2) a list of Tax LLM courses, with a list of the schools that require or recommend the course or offer it as an elective. The second list provides an indication of the consensus view about the relative importance of each course for a foundational understanding of tax law. (The names of courses with similar content vary from program to program. We have tried to translate tax courses with various names into common course names.)

Required and Recommended Courses (by Tax LLM Program)

⁹¹ See, e.g., <http://www.law.nyu.edu/llmjsd/tax/academicprograms/graduatetaxprogram/suggestedcurricula/index.htm>. NYU provides the following example of a typical schedule for a tax generalist.

Courses	Number of credits
Timing Issues	2 credits
Taxation of Property Transactions	3 credits
Estate and Gift Taxation	3 credits
Survey of Tax Procedure	1 credits
Corporate Taxation I & II	4 credits
Tax Policy	2 credits
Survey of International Tax	4 credits
Partnership Taxation	3 credits
Elective	2 credits
Total	24 credits

⁹² See *Pursuing a Tax LLM: Why and When?*, *supra* note XX, at XX.

Tax LLM Program	Required courses and units	Officially recommended courses and units
NYU (24 semester units required)	<u>1-2 courses; 1-6 units:</u> Both full- and part-time students must take a tax procedure course (1-2 units); For full-time students, Tax Policy (2-4 units) also is required (Also, mandatory tax research workshop is part of orientation)	<u>4 courses; 12 units:</u> Taxation of Property Transactions (3 units); Timing Issues and the Income Tax (2 units) Corporate Tax I & II (4 units); Partnership Taxation (3 units)
Florida (26 semester units required)	<u>1 course; 2 units:</u> Federal Tax Research (2 units)	<u>9 classes; 22-24 units:</u> Civil Tax Procedure (2 units); Corporate Taxation I (3 units); Corporate Taxation II (3 units); Partnership Taxation (3 units); Tax Policy (2 units); Taxation of Property Transactions (3 units); Timing Issues in Taxation (2 units); U.S. International Tax I (2 or 3 units); U.S. International Tax II (2 or 3 units)
Georgetown (24 semester units required)	<u>2 courses; 4-6 units:</u> Corporate Income Tax Law I (2 units) or Taxation II (4 units); ⁹³ Income Tax Accounting (2 units)	
Northwestern (24 semester units required)	<u>8 courses; 17 units:</u> Corporate Taxation (2 units); Advanced Corporate Taxation (2 units); International Taxation (2 units);	

	Advanced International Taxation (2 units); Partnership Taxation (2 units); Advanced Partnership Taxation (2 units); Taxation of Property Transactions (4 units); Tax Research (1 unit)	
Miami ⁹⁴ (24 semester units required)	<u>4 courses; 12 units:</u> Corporate Tax (4 units); Federal Wealth Transfer Tax (2 units); International Tax (3 units); Partnership Tax (3 units)	
BU ⁹⁵ (24 semester units required)	<u>5 courses; 10 units:</u> Federal Income Taxation I (2 units); Federal Income Taxation II (2 units); Introduction to Corporate Tax (2 units); Partnership Tax I (2 units); Tax Practice and Procedure (2 units)	
San Diego (24 semester units required)	<u>4 courses; 10-11 units</u> Tax I; ⁹⁶ Tax II (Corporate Tax) (3 units); Tax Policy or International Tax Policy or Energy Tax Policy (2 units); Tax Research and Communication (3 units);	A litigation or procedure course is recommended; Students receive individual advice about recommended courses for particular areas of tax specialization
Loyola-L.A./LMU (24 semester	<u>7 courses; 14 units:</u> Corporate Tax I (2 units); Corporate Tax II (2	

units required)	units); Income Tax Timing Issues (2 units); Income Taxation of Property Transactions (2 units); Partnership Taxation I (2 units); Partnership Taxation II (2 units); Tax Practice and Procedure (2 units) (Also, a mandatory multi-stage graded tax research and writing project is part of one of the other required courses. ⁹⁷)	
SMU (24 semester units required)	<u>3 courses; 6-7 units:</u> Tax Accounting (2 or 3 units); Tax and Fiscal Policy (2 units); Tax Practice and Professional Responsibility (2 units)	
Denver (45 quarter units required)	<u>8 courses; 30 quarter units:</u> Corporate Taxation I (4 units); Corporate Taxation III (4 units); Civil and Criminal Tax Procedure (4 units); Individual Tax Problems (4 units); Partnership Taxation (4 units); Property Transactions (4 units); Tax Accounting (4 units); Tax Principles, Research,	<u>7 courses; 26 units:</u> Advanced Partnership Taxation (4 units); Corporate Taxation II (4 units) Estate & Gift Taxation (4 units); Estate Planning (3 units); Qualified Pension & Profit Sharing Plans (4 units); Fiduciary Income Taxation (4 units); Consolidated Returns (3 units)

	and Writing (2 units)	
UW (36 quarter units required)	<u>6 courses; 22-23 units:</u> Taxation of Corporations and Shareholders (3 units); Federal Tax Controversies and Procedures (3 units); Estate & Gift Tax (3 units); Problems of Timing (2 units); Taxation of Partners and Partnerships (3 units); Property Dispositions and Transactions (3 units); Plus two of the four courses listed as recommended.	<u>4 courses (of which 2 are required and 2 are elective); 5-6 units recommended:</u> International Taxation I (3 units); International Taxation II (3 units); Compensation and Benefits I (3 units); Corporate Reorganizations and Acquisitions (2 units)
Villanova (24 semester units required)	<u>7 courses; 14 units:</u> Taxation of Corporations and Shareholders (2 units); Choice of Tax Planning Class (2 units); Introduction to Taxation (2 units); Partnership Taxation (2 units); Tax Procedure (2 units); Tax Research and Writing (2 units); Taxation of Property Dispositions (2 units) In addition, Villanova requires students to complete a free, 6-hour Professional Responsibility course in Federal Tax Practice (graded P/F; 0 credit).	

Chapman (27 semester units required)	<u>6 courses; 15-16 units:</u> Income Tax for LL.M. Students (3 units); Corporate Tax I (3 units); Federal Tax Procedure (3 units); Federal Tax Research (2 units); Partnership Tax (3 units); Ethics in Tax Practice (1- 2 units)	<u>1 course; 2-3 units:</u> Corporate Tax II (2-3 units);
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Required and Recommended Courses (By Course)

Advanced Corporate Tax Problems (distinct from Corporate Tax II or Advanced Corporate Tax)

Required: Denver⁹⁸

Recommended: N/A

Offered as an elective: Chapman;⁹⁹ Georgetown; Loyola-L.A./LMU¹⁰⁰; Northwestern¹⁰¹; NYU; San Diego; UW; Villanova¹⁰²

Corporate Tax I

Required: BU; Chapman; Denver¹⁰³; Georgetown; Loyola-L.A./LMU; Miami; Northwestern; San Diego; UW; Villanova

Recommended: Florida; NYU; SMU

Offered as an elective: N/A

Corporate Tax II¹⁰⁴ (a/k/a Advanced Corporate Taxation, a/k/a Corporate Reorganizations)

Required: Loyola-L.A./LMU; Miami; Northwestern¹⁰⁵

Recommended: Chapman; Florida; NYU; UW

Offered as an elective: BU; Denver¹⁰⁶; Georgetown; San Diego; SMU; Villanova

Ethics in Tax Practice (a/k/a Tax Practice Professional Responsibility)

Required:¹⁰⁷ Chapman; SMU; Villanova

Offered as an elective: Georgetown; Northwestern; San Diego

Estate & Gift Taxation:

Required: Miami;¹⁰⁸ UW

Offered as an elective: BU; Chapman; Denver; Florida; Georgetown; Loyola-L.A./LMU; Northwestern; NYU; San Diego; SMU; Villanova

Individual Tax Problems (a/k/a Advanced Individual Income Taxation)

Required: Denver
Offered as an elective: Georgetown

International Tax I¹⁰⁹

Required: Miami; Northwestern
Recommended: Florida, UW
Offered as an elective: BU; Chapman; Denver¹¹⁰; Georgetown;
Loyola-L.A./LMU; NYU; San Diego; SMU; Villanova

International Tax II¹¹¹ (a/k/a Advanced International Taxation)

Required: Northwestern
Recommended: Florida; UW
Offered as an elective: BU; Chapman¹¹²; Georgetown¹¹³; Loyola-
L.A./LMU; Miami¹¹⁴; NYU¹¹⁵;
San Diego¹¹⁶; SMU; Villanova

Partnership Tax I

Required: BU; Chapman; Denver; Loyola-L.A./LMU; Miami¹¹⁷;
Northwestern; Villanova; UW
Recommended: Florida; SMU
Offered as an elective: Georgetown; NYU; San Diego

Partnership Tax II¹¹⁸ (a/k/a Advanced Partnership Taxation¹¹⁹)

Required: Loyola-L.A./LMU; Northwestern
Offered as an elective: BU; Chapman; Denver; Georgetown;
NYU; UW

Tax Policy

Required: ¹²⁰ NYU; ¹²¹ San Diego; ¹²² SMU¹²³
Recommended: Florida
Offered as an elective: BU; Chapman; Georgetown; Loyola-
L.A./LMU; ¹²⁴ Northwestern; NYU; Villanova; UW

Tax Practice and Procedure:¹²⁵

Required: BU; Chapman; Denver;¹²⁶ Loyola-L.A./LMU; NYU;
UW; Villanova
Recommended: Florida;¹²⁷ SMU
Offered as an elective: Georgetown;¹²⁸ Miami; Northwestern; San
Diego

Taxation of Property Transactions:

Required: BU;¹²⁹ Denver; Loyola-L.A./LMU; Miami;
Northwestern ; Villanova; UW
Recommended: Florida; NYU; SMU
Offered as an elective: Georgetown; San Diego

Tax Research and Writing:

Required: ¹³⁰ Chapman; ¹³¹ Denver; Florida; Loyola L.A./LMU; ¹³²
Northwestern; ¹³³ San Diego; SMU; ¹³⁴ Villanova
Offered as an elective: Georgetown; UW

Tax Timing Issues (a/k/a Tax Accounting):

Required: Chapman;¹³⁵ Denver; Georgetown;¹³⁶ Loyola-L.A./LMU; NW¹³⁷

Recommended: Florida; NYU

Offered as an elective: BU; Miami

Tax LLM programs also offer a range of elective courses. The number of elective courses a student can take is limited, especially at programs with numerous required courses. Even at programs with few required courses, most students should take most or all of the recommended courses, because employers will expect program graduates to have a foundational understanding of these general areas. A typical Tax LLM student following this advice can take between three and eight elective courses (typically towards the lower end of that range).

Students who plan to be tax generalists should take a broad cross-section of tax courses.¹³⁸ Students who plan to specialize should carefully select their Tax LLM elective courses to prepare for the specialty area in which they plan to practice. The total number of electives offered by a Tax LLM program matters less than the number and type of electives in the specialty area in which a Tax LLM student wants to practice. Students should consider how many elective units they realistically will be able to take. Students who undertake this exercise often find that they can take just a few electives, and must choose their electives very carefully.

The following chart provides a list of the approximate number of electives that each of the thirteen Tax LLM programs offers in specific areas.

Number of Elective Courses Offered in Tax Specialty Areas

Tax LLM program	Tax Policy	Int'l Tax	Estate and Gift Tax	Business Tax¹³⁹	Property Transactions
NYU	6 ¹⁴⁰	10	6	15	1
Florida	2	6	3	4	1
Georgetown	4	15	4	14	2
Northwestern	2	3	3	3	1
Miami	<i>[information not available at this time]</i>	5	<i>[Miami offers many varied estate planning courses, in conjunction]</i>	4	1

			<i>with its Estate Planning LLM program]</i>		
BU	1	7	6	9	4
San Diego	3	5	5	5	1
Loyola- L.A./LMU	2	2	6	3	1
SMU	1	2	3	4	1
Denver	1	1	3	3	1
UW	1	5	3	6	
Villanova	1	2	6	9	1
Chapman	1	2	6	4	1

Tax LLM program	Tax Procedure	State and Local Tax	Benefits and Compensation	Tax Exempt Organizations¹⁴¹
NYU	4 ¹⁴²	2	2	3
Florida	2	1	1	1
Georgetown	4	2	19	4
Northwestern	3	1	1	1
Miami	1	1	1	1
BU	2	1	3	2
San Diego	3	2	2	2
Loyola- L.A./LMU	3	1	2	2
SMU	2	1	2	2
Denver	1	1	2	1
UW	1	2	1	1
Villanova	2	1	5	4
Chapman	1	1	2	1

Students in some Tax LLM programs also can take non-tax law school electives, such as Bankruptcy or Securities Regulation. In addition, students in some Tax LLM programs can take elective business (non-legal) courses in the university's business school.¹⁴³ (Northwestern's Kellogg School of Management and NYU's Stern School of Business are nationally-ranked business schools.¹⁴⁴)

In addition to enrolling in electives, students with an interest in a specific topic also can pursue independent research supervised by a full-time tax professor. All thirteen Tax LLM programs discussed in this Article offer Directed Research (a/k/a Independent Study) for credit to Tax LLM students.¹⁴⁵

Seven of the thirteen Tax LLM programs discussed in this Article offer “certificates” and/or “concentrations” in specific areas of tax. A “certificate” is a credential (separate from the Tax LLM degree) indicating that the graduate has successfully completed required courses or a certain number of units of study in a specialized area. A “concentration” generally indicates that the program offers a number of courses in the area. The fact that a school offers a certificate or concentration in a tax specialty area is an indication that the school has curricular depth in that area. On the other hand, a Tax LLM program may have curricular depth in a tax subspecialty area despite the fact that it does not offer certificates or concentrations.

Some schools provide sample curricular packages for students with an interest in specific tax practice areas.¹⁴⁶ In addition, Tax LLM program Directors and professors often meet individually with Tax LLM students to help them create a course package that will prepare them for a specialized tax practice.

Tax LLM Programs Offering Specialized Certificates & Concentrations

LLM program	Certificates offered	Concentrations offered
NYU	Advanced Professional Certificates in Taxation (APCT) in: Corporate Taxation; Estate Planning; and International Taxation	¹⁴⁷
Florida	Estates & Trusts	Estate Planning International Taxation Corporate/Business Taxation
Georgetown	Certificate in Employee Benefits Law Certificate in Estate Planning Certificate in State and Local Tax ¹⁴⁸	

BU ¹⁴⁹		Business Taxation International Taxation Estate Planning
Miami	(Miami offers a separate LLM degree in Estate Planning. ¹⁵⁰)	International Taxation
Chapman	N/A	Estate Planning
Villanova	Estate Planning Employee Benefits Tax Controversy	N/A

Students also should plan to take courses and be involved in extracurricular activities that will help them develop their tax practice skills. Given the long learning curve for tax practice, employers hiring for entry level tax positions often prefer to hire applicants with a Tax LLM degree.¹⁵¹ In addition to teaching students substantive tax law, Tax LLM courses also provide opportunities to learn skills that lawyers use in tax practice. Tax practice skills training thus may serve as a substitute for tax practice experience.

Tax practice skills courses, also known as experiential learning courses, include (1) “live client” clinics, such as Low Income Taxpayer Clinics (LITCs), (2) externships, and (3) simulated practice courses. Also, most schools with a Tax LLM program offer Volunteer Income Tax Assistance (VITA) either for course credit or as an extracurricular activity. In live-client clinics, students typically (1) represent low-income taxpayers in disputes with the IRS or state taxing authorities, (2) represent the IRS in small case tax controversies, or (3) perform transactional work for nonprofit clients. Externships offer Tax LLM students the opportunity to work part-time for an employer (typically a government or nonprofit agency) for course credit. Simulated practice courses aim to give students the experience of practicing in a tax specialty area (such as business tax planning, international tax planning, or estate planning) by working on extended multi-week, practice-oriented problem scenarios, as if they represented a fictional client over the course of the semester.¹⁵² In VITA programs, students prepare tax returns for low-income and elderly taxpayers, many of whom are eligible for the earned income tax credit.

Experiential Learning and Simulated Practice Courses

LLM	Live Client	Externships	Simulated
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program	Representation (Clinics & VITA)		Practice courses
NYU	Clinics currently are not open to LLM students. ¹⁵³	No externships are available for credit. (Tax Policy Fellows sometimes pursue an internship at Treasury, the Joint Committee on Taxation, or IRS Chief Counsel, but this work is not for course credit.)	
Florida	<i>[information not available at this time]</i>	<i>[information not available at this time]</i>	<i>[information not available at this time]</i>
Georgetown	No clinics (VITA is not offered to LLM students)	Various government agencies and committees (including IRS Chief Counsel, the Senate Finance Committee, and the Joint Committee on Taxation), NGOs, and for-profit firms (e.g., law firms and accounting firms).	Tax Practice Workshop; International Business Planning Workshop; Cross-Border Tax Controversy Workshop; Drafting Partnership and LLC Agreements
Northwestern	Small Business Opportunity Clinic ¹⁵⁴	Chicago IRS office ¹⁵⁷	

	<p>VITA (as an extracurricular activity, not for credit)</p> <p>Ladder Up¹⁵⁵ (“an organization in Chicago that provides tax assistance during the filing season for low-income individuals”¹⁵⁶).</p>		
Miami	<i>[information not available at this time]</i>	IRS Chief Counsel	<i>[information not available at this time]</i>
BU ¹⁵⁸	<i>[information not available at this time]</i>	<i>[information not available at this time]</i>	<i>[information not available at this time]</i>
San Diego	<p>State Sales & Use Tax Clinic;</p> <p>State Income Tax Clinic;</p> <p>Federal Tax Clinic;</p> <p>VITA (as an extracurricular activity)</p>	<p>Summer internship with Ernst & Young, Paris and London;</p> <p>Agency internships with IRS Chief Counsel; State Board of Equalization. (Internships are for course credit.)</p>	
Loyola-L.A./LMU	<p>Nonprofit Tax & Transactions Clinic;</p> <p>Taxpayer Appeals</p>	<p>IRS Chief Counsel;</p> <p>US Attorney’s Office Tax</p>	<p>Tax Law Practicum;</p> <p>International Tax II;</p>

	Assistance Clinic; IRS Small Case Tax Clinic; VITA	Division; California Attorney General's Office, Business & Tax Division	Estate Planning
SMU	Clinics are not open to LLM students; ¹⁵⁹ VITA is an extracurricular activity.	IRS Chief Counsel; U.S. Department of Justice Tax Division, Dallas office.	
Denver	LITC VITA	Law firms and local businesses	
UW	LITC VITA (as an extracurricular activity)	IRS Chief Counsel Washington Dept. of Revenue	
Villanova	Federal Tax Clinic VITA (as an extracurricular activity)	IRS Office of Chief Counsel; Pennsylvania Department of Revenue	Tax Litigation Training
Chapman	LITCs (Clinic I and Clinic II), Appellate Tax Advocacy Clinic (Clinic III), Elder Law Clinic (for estate planners)	State Board of Equalization (TAAP Clinic); US Dept. Justice, Tax Division; Calif. Dept. Justice Bus. & Tax Section; IRS Chief	

	VITA (as an extracurricular activity)	Counsel; (Others with permission, such as Directed Research with client practice)	
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All of the reviewed programs offer various extracurricular activities in the tax area. For example, full-time professors in all such programs can sponsor students in student writing competitions, such as the Tannenwald Writing Competition.¹⁶⁰

Law schools sponsor teams for several different types of tax-related moot court competitions. The best known of these tax moot court competitions (the Albert R. Mugel National Tax Moot Court Competition,¹⁶¹ and the National Tax Moot Court Competition¹⁶²) are open to JD students, but not Tax LLM students. Tax LLM teams can compete in the European Tax College Moot Court Competition,¹⁶³ held in Leuven, Belgium. Tax moot court competitions provide an opportunity for students to develop skills that are used in a tax controversy practice and learn the substantive tax rules that are relevant in the problem.

Many Tax LLM programs also sponsor teams for the Law Student Tax Challenge (LSTC), organized by the ABA Section on Taxation.¹⁶⁴ Unlike tax moot court competitions, which have a tax litigation focus, the LSTC focuses on transactional tax planning and “asks two-person teams of students to solve a cutting-edge and complex business problem that might arise in everyday tax practice.”¹⁶⁵ After the initial written submission (a memorandum and letter to the client), the competition selects four Tax LLM teams as finalists. The finalists receive a free trip (including airfare and accommodations for two nights) to the ABA Tax Section's January Midyear Meeting, “where they defend their submissions before a panel of some of the country's top tax lawyers.”¹⁶⁶ This provides an opportunity for Tax LLM students to develop transactional tax practice skills, learn substantive tax law, distinguish themselves, and network with senior tax professionals from all over the U.S.

Some law schools have student organizations dedicated to tax. Typically, both JD and Tax LLM students can join this type of organization and participate in the law school tax community together. Student tax organizations sponsor speaker events and other tax-related events on campus, such as campus visits by Tax Court judges. Tax LLM students typically can also participate in student organizations that are not dedicated to tax, such as business law organizations, international law

organizations, and organizations that do not focus on a specific practice area, such as La Raza, BLSA, Women's Law Association, PILF, and the Federalist Society.

In addition, some Tax LLM programs have close ties with federal, state, and local tax bar associations and offer opportunities for Tax LLM students to work on bar association projects (sometimes including bar association delegations to Washington DC).

Extracurricular Activities¹⁶⁷

NYU

5 LLM editors on the *Tax Law Review*; 1 JD/LLM joint degree program editor on the *Tax Law Review*.

NYU offers numerous lunches and lectures each year. The Tillinghast lecture is a large annual international tax lecture. The NYU/KPMG lecture is another annual half-day lecture that focuses on substantive topics.

The spring semester features the tax policy colloquium, which features weekly tax policy speakers that are open to the public. NYU also hosts the Graduate Tax Program Lecture Series on current tax topics (*e.g.*, on health care tax reform).

In addition, NYU hosts the Graduate Tax Program Lunch Series, in which alumni meet with small groups of students to discuss what they do on a daily basis.

The Graduate Tax Program also hosts social events for members of the NYU community, such as "Tax Movie Night!", at which a tax-themed movie is screened and followed by a panel discussion. Students are encouraged to participate in student writing competitions and the ABA Law Student Tax Challenge, as well as local and national bar events and chapter meetings of groups such as the Tax Executives Institute, etc.

Students in the tax policy fellowship program are involved in tax policy issues each year.

NYU typically is very successful at getting national tax authorities, such as the IRS Chief Counsel, to visit the campus to speak to students.

NYU also holds a Tax Court day in Washington, DC. While mostly an opportunity for students to interview for clerkships, it is followed by a reception with NYU alumni from all branches of tax administration as well as private practice, and provides a great opportunity for students interested in government service to meet NYU alumni who live in Washington DC and work at the Tax

Court, the DOJ, the IRS, Treasury, and JCT.

Florida

Staff positions on the Florida Tax Review
Law Student Tax Challenge;
Annual colloquia, symposia, and lectures;
Student opportunities to participate in local and national bar activities.

Georgetown

Law Student Tax Challenge;
participation in an editorial capacity on *The Tax Lawyer*;
participation in The Tax Council (student organization for tax students);
ABA Tax Section and DC Bar activities.

Northwestern

Law Student Tax Challenge;
European Tax College Moot Court;¹⁶⁸
Speakers' Series;
Tax Colloquium;¹⁶⁹
Participation in the ABA and the Chicago Bar Association.
Annual social events for current students and alumni in Chicago, New York, and Washington DC.

Miami

Tax Law Society;
Tax speaker series;
Faculty speaker series;
Business School speaker series.

BU¹⁷⁰

LLM Discovery Series;
Social events include fall foliage hikes, dinners, baseball games, harbor cruises, ski trips, New England clambakes.

San Diego

Law Student Tax Challenge;¹⁷¹
USD School of Law Business Valuation and Tax Conference;
USD School of Law – Procopio International Tax Institute (U.S. – Mexico Cross-Border Tax Issues);

Young Tax Lawyers San Diego Chapter of the State Bar of California Taxation Section;
Annual Meeting of the California Tax Bar and California Tax Policy Conference;
Tax Law Society (student organization for JD and Tax LLM students);
Richard Crawford Pugh Lecture in Tax Law and Policy;
The Tax Law Faculty Speaker Series;
State Bar of California Taxation Section Annual Washington, D.C. Delegation;
Networking events with alumni;
Panel discussions and speakers on careers in tax law and career development strategies.

Loyola-L.A./LMU

Law Student Tax Challenge;
Tax Policy Colloquium;
Tax Law Society (student organization for JD and Tax LLM students);
Student involvement in California State Bar Tax Section tax policy delegation to Washington DC;
Student involvement in Los Angeles County Bar Association (LACBA) Tax Section;
Student involvement with “Young Tax Lawyers” (LACBA);
Tax speaker series;
Panels and lectures on tax practice career planning;
Networking events with alumni.

SMU

Law Student Tax Challenge;
Law student tax paper competition sponsored by the State Bar of Texas Tax Section;
Tax Policy Colloquium Series.

Denver

Law Student Tax Challenge;
Deloitte Tax Case Study Competition.

UW

Law Student Tax Challenge;
John Price Scholarships to attend an annual Estate Planning Seminar co-sponsored by the Seattle Estate Planning Council and

Washington State Bar.

Villanova

Law Student Tax Challenge;
Tax Law Society (student organization for JD and Tax LLM students) (coordinates VITA, organizes panels and lectures on tax practice and tax careers);
Tax-related service groups.

Chapman

Law Student Tax Challenge;
Tax Law Society (sponsors on-campus lectures and symposia.)
Membership to Orange County Bar Association Tax Section & ABA Tax Section.

IV. Placement and Career Services.

The reason most prospective Tax LLM students pursue a Tax LLM degree is to gain access to employment opportunities. Prospective students should therefore gather information about how the programs to which they have applied will help them find the type of post-graduate employment they want. Although JD programs are required to gather and report placement data to the ABA, no comparable reporting is required for Tax LLM programs. Although Tax LLM programs generally do not publish placement statistics, a few Tax LLM programs make such placement information available. (For example, Northwestern publishes Tax LLM placement information on its Tax LLM program website.¹⁷² Denver and UW also collect and report placement information.)

The lack of readily available public information on this topic makes it especially important that prospective Tax LLM students do their homework regarding placement and career services before selecting a program.

Most law schools allow Tax LLM students to participate in their on-campus interview (“OCI”) program. Prospective Tax LLM students who want to participate in a school’s OCI program should learn more about the details of OCI for the Tax LLM programs they are considering. Some law schools conduct fall OCI before the start of the fall term. In this context, full-time Tax LLM students will be trying to get interviews with employers before starting the Tax LLM program – and long before receiving any grades in the Tax LLM program – which places them at a disadvantage. Employers who participate in OCI often are often interested primarily or exclusively in 2L students. Prospective Tax LLM students

may therefore want to inquire about the level of participation in OCI by Tax LLM students. At some schools, Tax LLM students can schedule on-campus interviews with employers that specifically request to interview Tax LLM students (*e.g.*, the Internal Revenue Service and state taxing authorities), but may not have access to the general pool of employers that participate in OCI. Some schools offer a spring OCI program specifically for Tax LLM students.

Prospective Tax LLM students should not count on finding employment through an OCI program, particularly in the current, unusually weak employment market. Even if a Tax LLM program offers a robust OCI program, prospective students should inquire about the additional career services the program offers. As with JD students, the vast majority of Tax LLM students find their jobs outside of OCI programs. All of the programs reviewed in this Article are connected to law schools that have a Career Services Office (a/k/a Placement Office). Through such offices, programs offer the typical array of law school career services to Tax LLM students, including (1) resume and cover letter review, (2) resume collection for employers, (3) posting available positions electronically or on job boards, (4) assistance with preparation for interviews (*e.g.*, mock interviews), (5) one-on-one counseling with a Career Services counselor, and (6) resources in the Career Services library. Some career services offices maintain lists of firms that hire Tax LLM students. In addition, some Tax LLM programs have a career services counselor who works exclusively with Tax LLM students. If a prospective student will attend a Tax LLM program part-time in the evening, the student may want to ask whether the Career Services Office is open and staffed during the evening hours, when part-time students would be on campus.

Although some fortunate students (typically students with high grades) find their post-graduate jobs through a simple OCI job search, most Tax LLM students must actively search for the type of post-graduate employment they want. This is especially true today. A Tax LLM program's director and full-time tax faculty can provide invaluable help in the search for post-graduate employment – for example, by helping students contact specific employers and recommending students' to employers. Some Tax LLM directors also provide one-on-one career counseling for Tax LLM students. In addition, a Tax LLM program's alumni can provide useful networking opportunities for Tax LLM students; some programs have created institutional structures to help their students network with program alumni.

If possible, before committing to a Tax LLM program, prospective students should ask to speak to some recent graduates of the program and

ask how they found their post-graduate employment. Their answers will provide useful information about the realities of the post-graduate job search.

Career Services

NYU

Counseling:

Individual counseling with three counselors experienced in tax law careers;

Office is led by an Assistant Dean with over twenty years of experience counseling NYU tax students and developing alumni networks.

Career Education

Job search and interview skills workshops designed exclusively for Tax LLM students;

Extensive job search resources specific to the Tax LLM job search. (job search handbooks, on-line resources, tax specialty tip sheets);

Practice Interview Evening with Tax LLM alumni.

Networking

Career Panels showcasing alumni with various career paths (Tax Court, public accounting, government, private practice, corporations, etc.);

Coordination of student participation in a broad range of tax practice conferences, continuing legal education programs and other networking events held in New York.

Recruiting Programs

OCI Programs (Fall and Spring): Law firms, accounting firms and government agencies nationwide interview tax students exclusively;

NYU Day at the Tax Court (September): NYU coordinates with Tax Court judges to conduct interviews for Judicial Clerkships in a one-day program held at the Court in Washington, DC;

Tax Interview Program (TIP), Washington, DC (February): Consortium Program with Georgetown Law School whereby law firms, accounting firms, and government agencies nationwide interview students as well as accept resumes for in-office interviews.

Florida

Career Services segment at Tax LLM orientation;

OCI;
Tax Job Fairs;
One Center for Career Services advisor is dedicated to providing services exclusively to Tax LLM students;
Video conference interviews;
Annual Tax Attorney Recruiting Event held in Washington, DC (jointly sponsored with Northwestern and BU)

Georgetown

OCI for certain firms;
Three full-time career services staff personnel dedicated to job placement and career development for LLM students;
Tax Interview Program (conducted jointly with NYU); and
OPICS interview program (OPICS is the GULC career-service office that focuses on job opportunities in the public and non-profit sector);
Weekly electronic newsletter with job postings and upcoming events.

Northwestern

OCI;
Tax Attorney Recruiting Event (jointly sponsored with Florida and BU);
Career Services: One-on-one counseling;
Alumni panel;
Series of career workshops;
Series of career presentations; and
Makes available Tax LLM placement statistics:
For example, Northwestern reports a 94% placement rate for the 35 Tax LLM students who graduated in 2008.¹⁷³

Miami *[no information available at this time]*

BU

Tax Attorney Recruiting Event (jointly sponsored with Florida and Northwestern)¹⁷⁴
[no additional information available at this time]

San Diego

OCI (Fall and Spring);
Individualized tax career advising from the Assistant Dean for Career Services and the Graduate Programs Director;

West Coast Tax LLM Job Fair;¹⁷⁵
Tax career-related attorney panel discussions, speakers,
workshops;
Careers in the Law Event;
Extensive Tax LLM alumni database;
Director of Career Services practiced in the employee benefits
area at Jones Day.

Loyola-L.A./LMU

OCI;
Career Services Office counselor assistance for Tax LLM
students;
Participation in West Coast Tax LLM Job Fair;
One-on-one career counseling sessions with Tax LLM Program
Director;
Individualized placement assistance from LLM Program Director
and other full-time tax professors;
Tax career-related panel discussions, speakers, and panels; and
Non-credit certificate courses on resume enhancing topics.

SMU

OCI;
One-on-one counseling is available both with the Placement
Office and with the full-time tax professors; and
Some SMU Tax LLM students have gotten jobs with an adjunct
professor who taught that student in a particular class.

Denver

OCI;
One-on-one counseling and placement;
“The Graduate Tax Program Director and Program Coordinator
work individually with each LLM graduating student on
placement, until they find a job (providing personal references and
lists of alumni and other tax colleagues to contact)”¹⁷⁶
Makes available Tax LLM placement information:
For example, Denver reports that 99% of the students who
graduated between the fall quarter of 2008 and the
summer quarter of 2009 have found jobs.¹⁷⁷

UW

OCI (including special OCI for Tax LLM students, for jobs with
accounting firms and IRS);

Heather Alhadeff, Assistant Director for Students, provides one-on-one counseling and placement assistance exclusively for Tax LLM and JD/Tax LLM joint degree students;

Makes available Tax LLM placement data:

90% of Tax LLM Class of 2006 was employed within three months of graduation;

91% of Tax LLM Class of 2007 was employed within three months of graduation;

(No data available for Class of 2008)

77.5% of Tax LLM Class of 2009 was employed within three months of graduation.

Villanova

OCI (essentially limited to government agencies and offices and Big Four accounting firms¹⁷⁸);

Career Strategy Office and Tax LLM administration provide career counseling;

Tax career-related panel discussions;

Networking events.

Chapman

OCI;

West Coast Tax LLM Job Fair;

Meet the Firms Night; and

Alumni Network.

The following chart shows whether each Tax LLM program provides an opportunity for Tax LLM students to graduate with honors designations or academic prizes.

Opportunity to Graduate with Honors Designation or Prizes

LLM program	Opportunity to graduate with honors designation or academic prizes?
NYU	Not with honors, although NYU does present certain graduation awards in the tax area, including: <u>David H. Moses Memorial Prize</u> , for the LLM student with the highest academic average. <u>David F. Bradford Prize</u> , for the JD or LLM student who writes the best paper in taxation. <u>Harry J. Rudick Memorial Award</u> "for

	distinction in the Tax Program."
Florida	No.
Georgetown	Yes. To graduate "with distinction," a student must graduate with a GPA in the top third of the LLM graduating class. To be on the Dean's List, the student must graduate with a GPA in the top third of his or her degree program (such as Taxation).
Northwestern	Yes. Must have 3.5+ GPA at graduation.
Miami	No. ¹⁷⁹
BU	<i>[no information available at this time]</i>
San Diego	Yes. Students in the top 15% of the Tax LLM class receive honors. Students in the top 5% of the class graduate <i>magna cum laude</i> . The student with the highest GPA in the class graduates <i>summa cum laude</i> . Also, the <u>Dean's Tax Scholar Award</u> goes to the Tax LLM graduate with the highest GPA.
Loyola-L.A./LMU	Yes. Students may graduate with varying levels of distinction based upon their cumulative GPA at graduation. Also students may graduate "with Honors" by (1) taking (a) Tax Policy or (b) the Honors Tax Policy Colloquium, (2) completing an Honors Tax Research Thesis, and (3) graduating with a GPA of 4.0 or higher (on a 5-point scale).
SMU	No, but gives an award at the end of each academic year to the Tax LLM student with the highest GPA.
Denver	No.
UW	No.
Villanova	No.
Chapman	Yes. Tax LLM students are eligible for standard law school honors designations (<i>e.g.</i> , cum laude, magna, summa)

V. Additional Information

Capturing all aspects of a law school campus, and more specifically its

Tax LLM program, is elusive. If possible, prospective Tax LLM students should visit the campus of each program they are considering, to get a sense of the environment on campus and try to sit in on a Tax LLM class or two (which the Tax LLM Director can arrange). Prospective Tax LLM students also may want to talk with students after class, to learn more about the students' experiences in the program.

One law school ranking system, the *Princeton Review*, attempts to assess intangibles, such as quality of instruction and the quality of students' experiences in the classroom, by conducting an annual survey of students. Although the *Princeton Review* rankings focus on JD programs, not LLM programs, the rankings can provide a sense of the environment at law schools, including the schools with the Tax LLM programs that are discussed in this Article.

The following chart lists the reviewed law schools ranked in the "top ten" (of approximately 170 law schools) in one or more *Princeton Review* ranking categories in at least one of the last three sets of rankings (for 2008,¹⁸⁰ 2009,¹⁸¹ and 2010¹⁸²).

Princeton Review Ranking Category	Law schools ranked in the "top ten" (in order of ranking)
"Best Professors" (a/k/a "Professors Rock") ¹⁸³	BU; Chapman; Loyola-L.A./LMU
"Best Classroom Experience" ¹⁸⁴	Loyola-L.A./LMU; Chapman; Northwestern; BU; Georgetown
"Best Career Prospects" ¹⁸⁵	Northwestern; BU; NYU
"Best Environment for Minority Students"	Northwestern; Loyola-L.A./LMU
"Most Diverse Faculty"	Chapman; Loyola-L.A./LMU
"Best Quality of Life" ¹⁸⁶	Chapman; Northwestern; NYU
"Most Chosen by Older Students" ¹⁸⁷	Northwestern

At the end of the questionnaire we sent to Tax LLM Directors, we invited each Director to convey any additional information that might be helpful to students who are considering their Tax LLM program. Some of the information they provided is addressed in other parts of this Article, or in the related Article, *Pursuing a Tax LLM: Why and When?*.¹⁸⁸ Appendix D sets forth the supplemental information that is not already addressed elsewhere in this Article or the related Article.

Conclusion

This Article provides information about the thirteen most highly ranked Tax LLM programs for American students. Students can use the information provided in this Article to determine which of these Tax LLM programs might be the best fit for them -- both professionally and personally. (Additional Tax LLM programs for American students are listed in Appendix B.) We encourage prospective Tax LLM students to visit the programs they are considering and speak with recent graduates of the programs to learn more about their experiences.

Appendix A: Contact Information

Name and location of the program	Website and contact information for the program Director
<p>New York University Graduate Tax Program Furman Hall, Office 412 245 Sullivan Street New York, NY 10012-1301</p>	<p>http://www.law.nyu.edu/llmjsd/tax/index.htm</p> <p>Professor Joshua Blank Faculty Director, Graduate Tax Program joshua.blank@nyu.edu 212-998-6479</p> <p>John Stephens Director, Graduate Tax Program John.Stephens@nyu.edu 212-998-6394: Office 212-995-4407: Fax</p>
<p>Graduate Tax Program University of Florida Levin College of Law Gainesville, FL 32611</p>	<p>http://www.law.ufl.edu/tax/</p> <p>Professor Michael Friel Associate Dean and Director friel@law.ufl.edu 352-273-0680 Office</p>
<p>Graduate Tax Program Georgetown University Law Center 600 New Jersey Ave., N.W. Washington, DC 20001</p>	<p>http://www.law.georgetown.edu/graduate/taxation.cfm</p> <p>Albert G. Lauber Director, Graduate Taxation & Securities Programs Office of Graduate Programs 600 New Jersey Avenue, N.W. Suite 6000, Hotung Building Washington, D.C. 20001-2022 202-662-9124 agl26@law.georgetown.edu</p>

<p>Graduate Tax Program Northwestern University School of Law 375 E. Chicago Ave. Chicago, IL 60611</p>	<p>http://www.law.northwestern.edu/tax/ Professor Philip Postlewaite p-postlewaite@law.northwestern.edu 312-503-3300</p>
<p>University of Miami School of Law Graduate Program in Taxation 1311 Miller Drive, Room B- 350 Coral Gables, Florida 33146</p>	<p>http://departments.law.miami.edu/tax/ Professor Frances R. Hill Director, Graduate Program in Taxation taxllm@law.miami.edu 305-284-5567 Phone 305-284-9107 Fax</p>
<p>Boston University School of Law Graduate Tax Program 765 Commonwealth Avenue, Suite 1670 Boston, MA 02215</p>	<p>http://www.bu.edu/law/prospective/llm/taxation/ Daniel M. Berman Professor of the Practice of Tax Law Director, Graduate Tax Program 617-353-3105 Office 617-353-2368 Fax E-mail: gradtax@bu.edu</p>
<p>Graduate Tax Program University of San Diego 5998 Alcalá Park San Diego, CA 92110</p>	<p>http://www.sandiego.edu/law/academics/llm/graduate_tax_program/ Teresa O'Rourke Senior Assistant Dean Interim Director, Graduate Tax Program torourke@sandiego.edu (619) 260-4527</p>
<p>Tax LLM Program Loyola Law School Los Angeles</p>	<p>http://www.lls.edu/programs/tax-llm/index.html</p>

919 Albany Street Los Angeles CA 90015	Professor Jennifer Kowal Director, Tax LLM Program Jennifer.Kowal@lls.edu 213-736-8349 Office
Southern Methodist University Dedman School of Law Graduate Tax Program 3315 Daniel Ave. Dallas, TX 75205	http://www.law.smu.edu/Prospective-Students/Master-of-Laws-in-Taxation Professor Christopher Hanna channa@mail.smu.edu 214-768-4394
Graduate Tax Program University of Denver 2255 E. Evans Ave. Suite 290 Denver, CO 80208-0631	http://www.du.edu/tax/ Professor Mark A. Vogel Director, Graduate Tax Program gtp@du.edu 303-871-6239 Office 800-426-8802
Graduate Program in Taxation University of Washington School of Law William H. Gates Hall Box 353020 Seattle, WA 98195-3020	http://www.law.washington.edu/tax/ Professor Samuel A. Donaldson Director, Graduate Program in Taxation ¹⁸⁹ sdonalds@u.washington.edu 206-616-9362
Villanova Graduate Tax Program Villanova University School of Law Villanova, PA 19085	http://www.law.villanova.edu/Home/Resources/Graduate%20Tax%20Program.aspx Professor Leslie M. Book Director book@law.villanova.edu 610-519-6416

<p>Graduate Tax Program Chapman University School of Law One University Drive Orange, CA 92866</p>	<p>http://www.chapman.edu/law/programs/LM_tax/ George Willis Associate Clinical Professor and Graduate Tax Program Administrator gwillis@chapman.edu 714-628-2635</p>
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Appendix B:
Graduate Tax Programs for American Students (listed by school)¹⁹⁰

Alabama	www.law.ua.edu/llmtax
Baltimore	http://law.ubalt.edu/radtax/index.html
Boston University	www.bu.edu/lawgradtax
Capital	www.law.capital.edu/gradtax/index.asp
Chapman	www.chapman.edu/gradtax
Chicago-Kent	www.kentlaw.edu/academics/llm/tax
Denver	www.du.edu/tax/gtp_home.htm
DePaul	www.law.depaul.edu/programs/llm/taxation.asp
Florida	
• Int'l Tax	www.law.ufl.edu/tax/international
• Regular	www.law.ufl.edu/tax/taxllm.shtml
• S.J.D.	www.law.ufl.edu/programs/djst/index.shtml
Georgetown	www.law.georgetown.edu/graduate/taxation.cfm
Golden Gate	www.ggu.edu/school_of_law/academic_law_programs/llm_id_programs/llm_taxation
Houston	www.law.uh.edu/llm/tax.html
Loyola-Chicago	www.luc.edu/law/academics/graduate/tax.html
Loyola-L.A.	http://extranet.lls.edu/academics/tax-llm/index.html
John Marshall	www.jmls.edu/academics/tax_eb_law/tax_law_main.shtml
Miami	
• Regular	http://departments.law.miami.edu/tax/
• Estate Planning	www.law.miami.edu/estateplanning/index.php
Michigan	
• Int'l Tax	www.law.umich.edu/prospectivestudents/graduate/degreeprograms/Pages/internationaltax.aspx
Missouri-KansasCity	

- Regular www1.law.umkc.edu/Academic/Llm-tax/index.htm
- Estate Planning www1.law.umkc.edu/Academic/Llm-tax/index.htm
- New York Law School www.nyls.edu/pages/745.asp
- New York University
 - Int'l Tax www.law.nyu.edu/llmjsd/tax/index.htm
 - Regular www.law.nyu.edu/llmjsd/tax/index.htm
- Northwestern www.law.northwestern.edu/graduatetax
- San Diego www.sandiego.edu/usdlaw/academics/llm/tax.php
- Southern Methodist www.law.smu.edu/admissions/llmtax.aspx
- Temple www.law.temple.edu/servlet/RetrievePage?site=TempleLaw&page=Graduate_LLM_Taxation
- Thomas Cooley www.cooley.edu/llm/taxprogram.htm
- Thomas Jefferson
 - Int'l Tax www.llmprogram.com
- Villanova www.law.villanova.edu/academics/graduatetax
- Washington University <http://law.wustl.edu/LLMTax>
- University of Washington www.law.washington.edu/Tax
- Wayne State www.law.wayne.edu/current/master_laws.html
- Western New England
 - Estate Planning www1.law.wnec.edu/llm

Appendix C

Information about Adjunct Faculty Provided by Tax LLM Programs

NYU

Richard Andersen (Patton Boggs LLP)
Paul Asofsky (Weil, Gotshal & Manges LLP)
Harry Ballan (Davis, Polk & Wardwell)
Kim Baptiste (Schulte Roth and Zabel LLP)
Andrew N. Berg (Debevoise & Plimpton LLP)
William Lesse Castleberry (Kronish Lieb Weiner & Hellman LLP)
Henry Christensen (McDermott Will & Emery)
Laura Cunningham (Cardozo School of Law)
John Davidian (St. John's School of Law)
Mitchell Engler (Cardozo School of Law)
M. Carr Ferguson (Davis, Polk & Wardwell)
Robert Fink (Kostelanetz & Fink, LLP)
Philip Gall (Kronish Lieb Weiner & Hellman LLP)
Mitchell Gans (Hofstra University School of Law)
Stephen Gardner (Kronish Lieb Weiner & Hellman LLP)
Fred T. Goldberg Jr. (Skadden, Arps, Slate, Meagher, and Flom LLP & Affiliates)
Stuart Goldring (Weil, Gotshal & Manges LLP)
T. Randolph Harris (McLaughlin & Stern LLP)
Kenneth Heitner (Weil, Gotshal & Manges LLP)
Amy Heller (Weil, Gotshal, & Manges LLP)
Thomas Humphreys (Morrison & Foerster)
Charles Kingson (Ernst & Young (retired))
Arthur H. Kohn (Cleary Gottlieb Steen & Hamilton LLP)
Carlyn McCaffrey (Weil, Gotshal & Manges LLP)
Richard Pomp (University of Connecticut)
Richard Reinhold (Willkie Farr & Gallagher)
Paul M. Ritter (Kramer Levin Naftalis & Frankel)
Pam Schneider (Gadsden Schneider & Woodward LLP)
Norman Sinrich (Feingold & Alpert)
Bryan Skarlatos (Kostelanetz & Fink LLP)
Barbara A. Sloan (McLaughlin & Stern, LLP)
Carlton Smith (Cardozo School of Law)
Lewis Steinberg (Linklaters)
Linda Sugin (Fordham University School of Law)
A. Richard Susko (Cleary, Gottlieb, Steen & Hamilton)

Willard Taylor (Sullivan & Cromwell)
Paul Van Horn (McLaughlin & Stern, LLP)
Prof. Dr. Servaas van Thiel (Tax Policy and Export Credits
Division of the EU Council of Ministers)
William Weigel (Davis Polk & Wardwell)
Steven Wrappe (Ernst & Young)

For additional information about NYU's adjunct professors, go to
<http://www.law.nyu.edu/lmjcd/tax/taxprogramfaculty/index.htm>.

Florida

For information about Florida's adjunct professors, go to
www.law.ufl.edu/tax.

Georgetown

For information about Georgetown's adjunct professors, go to
<http://www.law.georgetown.edu/faculty/facinfo/list.cfm?Type=LLMAdjunct&Letter=A>.

Northwestern

Bob Aland (Retired): Tax Audits, Appeals, and Litigation.
Vince Aquilino (Ungaretti & Harris): Taxation of Financial Derivatives.
Mark Banks-Golub (Ernst & Young): Consolidated Returns.
John Comeau (Office of Chief Counsel of the Internal Revenue Service): Tax Procedure.
William Golden (Retired): Tax Exempt Organizations.
Kenneth Harris (Neil, Gerber & Eisenberg): Tax Ethics, Opinions & Penalties.
Kim Kamin (Schiff Hardin LLP): Income Taxation of Trusts and Estates.
Andrea Kramer (McDermott, Will & Emery): Taxation of Financial Derivatives.
Fred Marcus (Horwood, Marcus & Berk): State and Local Taxation.
Michael Melbinger (Winston & Strawn LLP): Executive Compensation; Employee Benefits.
Tom Opferman (Sonnenschein, Nath & Rosenthal) : Estate

Planning.

Paul Pencak (Ernst & Young): Advanced International Corporate Tax Transactions.

Barry Quirke (McDermott Will & Emery): Advanced International Taxation.

Clary Redd (Sonnenschein, Nath & Rosenthal): Estate Planning.

Randal Selig (Selig & Associates): Taxation of Real Estate.

Suzanne Shier (Chapman & Cutler): Estate and Gift Taxation.

Steve Surdell (Ernst & Young) : Advanced International Corporate Tax Transactions.

Anna Voortman (Ernst & Young): Advanced International Corporate Tax Transactions.

For additional information about Northwestern's adjunct tax professors, go to <http://www.law.northwestern.edu/faculty/tax/>.

Miami

Tax LLM courses taught by adjunct faculty during the 2009-2010 academic year:

Christopher Boyett and **Nicole Fitzgerald** (of Holland & Knight):

Wealth Transfer Tax.

Patricia Brown (OECD consultant and former Deputy International Tax Counsel, Dept. of Treasury): International Tax: Tax Treaties.

George Delduca (IRS, Miami): Estate Planning.

Kevin Hennessey (of PricewaterhouseCoopers): Consolidated Returns.

Brent Klein (of Ruden McClosky): Income Tax of Trusts & Estates.

William Newton (law offices of William Newton): International Tax: Inbound

Jeffrey Rubinger (of Holland & Knight): Financial Products.

William Sherman (of Holland & Knight): International Tax: Outbound.

Andrew Tiktin (Managing Counsel, IRS Chief Counsel, Miami): Tax Procedure.

For additional information about Miami's adjunct tax professors, go to http://departments.law.miami.edu/tax/adjunct_faculty.htm.

BU

For information about BU's adjunct tax professors, go to <http://www.bu.edu/law/prospective/llm/taxation/faculty.shtml>.

San Diego

David C. Anderson (David C. Anderson, APC): Estate Planning Issues & Techniques

R. Anthony Bauman (R. Anthony Bauman, APLC): Tax Research & Communication

Brian P. Brinig (Brinig & Company, Inc.): Finance & Accounting for Lawyers

Richard Carpenter (Richard Carpenter, Attorney at Law): Federal Tax Clinic; Tax Litigation; Tax Fraud

Kenneth Coveney, (Dostart, Clapp, Gordon & Coveney LLP): Tax Exempt Organizations

Donna Crosby (IRS Office of Chief Counsel): Federal Tax Procedure

Paul Dostart (Dostart, Clapp, Gordon & Coveney LLP): Tax Exempt Organizations

Gordon L. Gidlund (IRS Office of Chief Counsel): Federal Tax Procedure

Ann C. Harris (Ann C. Harris, APLC): Income Tax of Trusts & Estates

Sanford Horowitz (IRS Criminal Investigation Division): Taxation of Anti-Money Laundering: Tax Aspects of Anti-Money Laundering and Asset Forfeiture

Phillip L. Jelsma (Luce, Forward, Hamilton & Scripps LLP): Taxation of Property Transactions

Michael J. Larkin (California State Board of Equalization): State Sales & Use Clinic

Louis Mezzullo (Luce, Forward, Hamilton & Scripps LLP): Business Succession Planning

Karl A. Rand (Luce, Forward, Hamilton & Scripps LLP): Pensions

Rufus Von Thülen Rhoades (Author, RHOADES AND LANGER, U.S. INTERNATIONAL TAXATION AND TAX TREATIES): U.S. Tax Treaties; International Tax Policy.

Susan K. Shaler (Attorney at Law): Tax Research & Communication

Craig R. Shaltes (California State Board of Equalization): State Income Tax Clinic

Richard A. Shaw (Higgs, Fletcher & Mack LLP): Advanced Business Planning; Advanced Corporate Tax Problems

Walter Wang (Sunflowertax, LLC): Energy Tax Policy

David P. Wolds (Procopio, Cory, Hargreaves & Savitch LLP): ERISA & Employee Benefit Plans

For additional information about San Diego's adjunct professors, go to <http://www.sandiego.edu/law/academics/faculty/adjunct.php>

Loyola-L.A./LMU

Ronald L. Blanc (Arnold & Porter): Tax Strategies for the Digital Age.

Elizabeth Bluestein (Public Counsel): Nonprofit Tax and Transactions Clinic.

Edward M. Burgh (Burgh Balian & Bergstein): Estate Planning; Estate and Probate Planning, Practice and Procedure.

Terri Wagner Cammarano (Hoag Memorial Hospital Presbyterian): Tax-Exempt Organizations.

Christopher Campbell (O'Melveny & Myers): State and Local Taxation.

Jeffrey C. DeFrancisco (Calleton Merritt DeFrancisco & Real-Salas LLP): Estate and Gift Taxation II.

Benjamin R. Duncan (Office of Chief Counsel of the Internal Revenue Service): Tax Practice and Procedure; IRS Small Case Tax Clinic.

Richard Fung (Ernst & Young): Tax Aspects of Merger and Acquisition Transactions.

Robin Gilden (Venable LLP): Partnership Taxation II.

John Heber (Manatt, Phelps & Phillips): Executive Compensation.

Thomas W. Henning (Allen Matkins Leck Gamble & Mallory LLP): Partnership Taxation; Tax Law Practicum.

Sanford Holo (Musick Peeler & Garrett LLP): Income Tax Planning for Real Estate Transactions.

Wayne Johnson (Valensi Rose PLC): Estate and Gift Taxation I.

Moshe J. Kushman (Skadden Arps Slate Meagher & Flom): Income Tax Timing Issues.

Michael S. Lebovitz (DLA Piper): International Taxation II.

Alexander M. Lee (Paul, Hastings, Janofsky & Walker LLP):

Corporate Taxation II; International Taxation I.

Scott H. Racine (Akin Gump Strauss Hauer & Feld LLP): Corporate Taxation I.

Edward M. Robbins (Hochman Salkin Rettig Toscher & Perez PC): Criminal Tax Practice and Procedure; Tax Practice and Procedure.

Roland Simpson (Roland G. Simpson, A Law Corporation): Employee Pensions and Benefits.

Gregory J. Soukup (TVA Associates): Tax Aspects of Merger and Acquisition Transactions.

Marc Stern (Greenberg Glusker): Income Taxation of Trusts and Estates.

Jeffrey M. Tolin (Ernst & Young LLP): Tax Strategies for the Digital Age.

Michael Treiman (Samitaur Constructs): Corporate Taxation I; Income Taxation I.

Mark S. Wallace (Stutman Treister & Glatt): Bankruptcy Taxation.

For additional information about Loyola-L.A.'s adjunct professors, go to <http://www.lls.edu/programs/tax-llm/faculty.html>.

SMU

Val Albright (Gardere & Wynne): International Tax II

Carl Y. Baggett (Norcap Investment Management): Private Equity and Hedge Fund Law and Related Finance

Daniel Baucum (Shackelford Melton & McKinley): Counseling the Small Business Owner

Stephen A. Beck (Meadows Collier Reed Cousins & Blau): Corporate Tax

Santo Bisignano (Bisignano & Harrison): Estate Planning and Practice

Jeffrey Blair (Hunton & Williams): Partnership Tax

E. Philip Bush (Locke Lord Bissell & Liddell): Taxation of Deferred Compensation

Cynthia H. Camuel (Internal Revenue Service): Estate Gift and Income Tax

Russell Chapman (Littler Mendelson): Employee Benefits Law and ERISA Litigation

Anthony P. Daddino (Meadows Collier Reed Cousins & Blau):

Corporate Tax

Ralph S. Janvey (Krage & Janvey): Corporate Planning

Larry Jones (Townsend & Jones): Federal Tax Procedure I

Christopher S. Kippes (Internal Revenue Service): Derivatives and Financial Products

Alex McGeoch (Hunton & Williams): Partnership Tax

Charolette F. Noel (Jones Day, State & Local Tax

Tomas G. Rhodus (Looper Reed & McGraw): Criminal Tax Fraud

Daniel L. Timmons (Internal Revenue Service): Derivatives and Financial Products

Linda A. Wilkins (Locke Lord Bissell & Liddell): Employee Benefits Law and ERISA Litigation

Denver

Steven R. Anderson (Anderson & Jahde, PC): Employment Tax.

David A. Conrad (Office of Chief Counsel, IRS): Qualified Pension & Profit Sharing Plans

Theodore Z. Gelt (Baker & Hostetler): Corporate Tax 2

Mark M. Hrenya (Cooley Godward LLP): International Taxation

Mark E. Merric (Merric Law Firm): International Taxation, Estate Planning

John R. Wilson (Holland & Hart LLP): International Taxation

UW

Jared Adams (Condie & Adams): Estate Planning; Income Taxation of Trusts & Estates; Drafting Estate Planning Documents

Lance Behnke (K & L Gates): Exempt Organizations; Advanced Partnership Tax

Paige Davis (Lane Powell): Canada-U.S. Tax Issues

Scott Edwards (Perkins Coie): State & Local Tax

Cori Flanders (Chicoine & Hallett): Tax Crimes

Monica Gianni (Davis Wright Tremaine): International Tax I; International Tax II

Pat Harrell (Microsoft): Taxation of Trans-Pacific Transactions

Tom Hayes (KPMG): Advanced Corporate Tax cap problems; Corporate Reorganizations

Lisa Johnson (Bill & Melinda Gates Foundation): Exempt Organizations

Robert Mahon (Perkins Coie): State & Local Tax

Keith Medleau (IRS Chief Counsel): S Corporations; Taxation of Financial Instruments
Reid Okimoto (KPMG): Advanced State & Local Tax
Lee Thompson (Birmingham Thorson & Barnett): Compensation & Benefits I; Compensation & Benefits II
Mike Young (Perkins Coie): State & Local Tax

Villanova

Christian J. Athanasoulas (KPMG): Tax-Free Reorganizations
Ryan M. Bornstein (Harvey Ballard & Bornstein, LLC): Taxation of Property Dispositions
Timothy C. Boyle (KPMG) : Taxation of S Corporations
David Breen (Attorney - Office of Chief Counsel, IRS): Tax Procedure
Mary Dirksen (Assistant Counsel – Pennsylvania Department of Revenue): Taxation of Corporations and Shareholders
James C. Fee Jr. (Deputy Area Counsel – Office of Chief Counsel, IRS): Introduction to Taxation and Tax Procedure
Neil Feinstein (Deloitte Touche, LLP): International Taxation I
Jill Fowler (Heckscher Teillon Terrill & Sager, P.C): Probate Process and Practice
Jared H. Gordon (Deloitte Touche, LLP): International Taxation II
Mark D. Grimm (Dechert, LLP): Taxation of Investment Entities and their Shareholders
Michael P. Haney (Haney & Hecht): Estate Planning II
Christopher M. Harvey (Harvey Ballard & Bornstein, LLC): Estate Administration; Federal Wealth Transfer; Estate Planning II; Taxation of Trusts and Estates
Timothy Holman (Heckscher Teillon Terrill & Sager, P.C.): Probate Process and Practice
Joel E. Horowitz (McCarter & English, LLP): Qualified Pension and Profit Sharing Plans; Employee Benefit Law; Employee Benefit Aspects of Business Transactions
Rich Hyman (Deloitte Touche, LLP): International Taxation II
Michael B. Kennedy (PriceWaterhouseCoopers): Charitable Gift Planning; Estate Planning II
H. Stephen Kesselman (Deputy Chief Counsel, IRS): Tax Procedure
Jason Kuratnick (Attorney - Office of Chief Counsel, IRS): Tax Research and Writing; Tax Procedure

Jonathan Lander (PNC Advisors): Estate Planning I
Robert J. Lichtenstein (Morgan Lewis & Bockius): Employee Benefits
Edward A. Liva (KPMG): Taxation of Real Estate Transactions;d Tax Planning for Real Estate Development
Michael J. McGoldrick (Sunoco, Inc. – Tax Director): Consolidated Returns & Affiliated Corporations; Corporate Tax Planning
Drew Morris (Drinker Biddle & Reath, LLP): Negotiating and Drafting Tax Provisions in Corporate Acquisitions
Kenneth P. Mortensen (Boston Scientific Corporation): Digital Security for Tax Practitioners; E-Commerce
Philip Pillar (Greenburg Traurig, LLP): Tax Prosecutions and Penalties
Lowell F. Raeder (Fineman Krekstein & Harris, P.C.): Advanced Tax Issues – Bankruptcy
Thomas M. Rath (Senior Attorney - Office of Chief Counsel, IRS): Tax Procedure II – Federal Tax Collection; Tax Prosecutions and Penalties
Nancy Romano (Deputy Area Counsel – Office of Chief Counsel, IRS): Tax Procedure
Joseph E. Ronan, Jr. (Morgan Lewis & Bockius): Qualified Pension and Profit Sharing Plans; Compensation Planning
Michael E. Steinsaltz (Deloitte Touche, LLP): International Taxation I
Cheryl A. Upham (Wolf Block Schorr & Solis-Cohen, LLP): State and Local Taxation
John Washlick (Morgan Lewis & Bockius): Taxation of Tax-Exempt Healthcare Organizations
Christopher Woehrle (Princeton HealthCare System Foundation): Charitable Gift Planning
David Zelikoff (Morgan Lewis & Bockius): Compensation Planning

Chapman

For information about Chapman's adjunct professors, go to www.chapman.edu/law.

Appendix D

Supplemental Information Provided by Tax LLM Directors

NYU

“Admitted student resources: Once admitted, students can request to be matched with a current student with a similar background and can sit in on a class.

History and alumni network: NYU is the country’s oldest graduate tax law program, having produced close to 10,000 tax attorneys over the last 60 years.

NYU’s alumni practice in all levels of tax practice, including senior IRS and Treasury officials, judges, partners and associates at law and accounting firms, in-house attorneys, and many entrepreneurs.

Entrée into law teaching: For the last 45 years, NYU’s Acting Assistant Professor of Tax Law program (AAP, formerly “Instructor of Taxation”) has fostered new tax faculty. There are approximately 30 full-time tax professors currently teaching at U.S. and foreign law schools who are former NYU AAPs.

Executive LLM in Taxation: While NYU’s Graduate Tax Program has a long history, it is also ready to adopt new methods to meet the demands of an evolving practice. This new online program is designed for working tax attorneys rather than new entrants to the tax market. NYU video-records on-campus tax courses and offers them in an interactive online format. The ability to pause or rewind and rethink a difficult concept has proven this format to be a valuable tool for students confronting the tax code. The students meet the same admissions standard, take the same exams, are graded on the same curve with on-campus students, and, based on our experience, achieve the same academic performance as students in the on-campus program. NYU also offers options for practicing attorneys who are interested in taking individual online courses rather than enrolling in the Executive LLM program on a degree basis.

Online courses: Part-time LLM students may also take a limited number of credits of online coursework. This is done in order for working students to gain access to classes that only meet during the daytime. Full-time LLM students typically may not register for online courses, and JD students cannot register for these courses, although those students may have access to course recordings in some instances.

Teaching pedagogy: Courses are taught using the problem method;

students read the primary sources (Internal Revenue Code, treasury regulations, revenue rulings, tax court cases, etc.) and then solve hypothetical client problems prior to class and discuss the problems in the class. Many classes do not assign casebooks and rely entirely on the primary sources.

Faculty advisors: Each full-time tax student receives a faculty advisor and is free to consult with other faculty in their area of interest. There are numerous full-time professors who teach at all levels of the program.

Integration with JD program: There is little divide between JD and LLM in the curriculum, the exception being that LLMs are expected to have taken the basic income taxation course prior to the program. Other than that, LLM students have equal access to law school courses; NYU does not give registration preference to JDs except in a limit number of seminars that meet a JD writing requirement. Many of our tax classes are quite small in size, and students find it easy to get into most classes that they want, excepting the more popular seminars, which can be more competitive due to their small size of 15-25 students.

Benefits for IRS employees: NYU has provided tax training to the IRS Office of Chief Counsel for close to 30 years and some of the recent one-credit courses may count for academic credit towards an LLM at NYU or Georgetown. Thus IRS and Chief Counsel employees may be able to obtain four credits of coursework at no charge, subject to restrictions. Other tax programs might also choose to grant credit for these courses according to their own rules.

Summer online option to take Income Taxation prerequisite: For prospective students who did not take Income Taxation in their JD degree, it is difficult to find an evening section of that course open to non-degree students. As one solution to this problem, NYU offers a zero academic credit summer online version of the basic tax course available for an additional fee. This enables students to get up to speed prior to starting the program.

Business school courses: NYU's Stern School of Business is only a few blocks from the law school and has courses which are open to law students, subject to some restrictions.

Location: We consider ourselves lucky to be located in Greenwich Village. While we are close to the New York firms and Wall Street, we are located in the center of New York's most sought-after residential neighborhood, home to many actors, fashion insiders, artists, media figures, lawyers, judges, film students, and,

of course, law students. Washington Square Park is located immediately in front of our academic buildings. Our students come from all over the country and the world and find our campus to be an exhilarating place to live and study tax.”¹⁹¹

Florida

“Tax LLM courses are taught almost exclusively by full-time faculty, which creates a close working relationship between faculty and students;
All courses meet during the day;
A number of graduates have become full-time law professors;
Richard B. Stephens Tax Research Center centralizes law library holdings in tax and has 70 study carrels for Tax LLM students;
and
VAP program facilitates transition to law teaching.”¹⁹²

Georgetown

“Georgetown has a robust tax curriculum, consisting of more than 80 tax courses ranging from foundational to advanced.
Approximately 75% of the courses are offered during the evening and approximately 25% during the day.
Students desiring to specialize can choose concentrations in such practice areas as international tax (15 courses), business tax/M&A (13 courses), employee benefits (19 courses), financial products (5 courses), pass through entities (7 courses), estate planning (4 courses), and tax-exempt organizations (4 courses).¹⁹³
Also, Georgetown offers the Graduate Tax Scholars program for students who are interested in full-time law teaching. Graduate Tax Scholars write a research paper, meet with tax faculty to discuss their research, and participate in faculty workshops with a tax focus.”¹⁹⁴

Northwestern

Northwestern has various awards for outstanding teaching:
Tax LLM students select a tax professor (full-time or adjunct) for an annual tax teaching award:
<http://www.law.northwestern.edu/faculty/awards/llmtax.html>
Second-year, third-year, and graduate students also select an adjunct professor for the adjunct professor of the year award:
<http://www.law.northwestern.edu/faculty/awards/adjunct.html>
Dean’s Teaching Awards are given to faculty with the highest student ratings:

<http://www.law.northwestern.edu/faculty/awards/deansawards.html>

Miami *[no supplemental information available at this time]*

BU¹⁹⁵

Tax LLM courses are offered only in late afternoon and evening, to accommodate the schedules of working lawyers.¹⁹⁶

San Diego

“The USD Graduate Tax Program is nearly 40 years old with an alumni network practicing throughout California, the United States, and around the world.

Faculty

The faculty includes nationally-recognized experts who teach core courses in the Graduate Tax Program, including partnership and corporate tax, estate and gift tax, pension and profit-sharing, international tax, and tax policy. The Faculty is known in both academic and practicing circles as the authors of leading casebooks, treatises, and scholarly articles.

The adjunct tax faculty are practitioners who are recognized in their field, teaching a broad range of advanced tax courses such as corporate tax, estate planning, tax controversy, employee benefits, and tax exempt organizations.

USD's regular and adjunct tax faculty receive some of the highest scores among all of the law faculty on student teaching evaluations.

Students in our Graduate Tax Program are especially attracted by the federal tax clinic and the state tax clinic, which provide opportunities for hands-on practical experience and exposure to real-world client issues. Recent graduates of the program have pursued a wide range of opportunities, including judicial clerkships with the U.S. Tax Court and internships with state and federal government offices, as well as positions with leading law and accounting firms. Graduates of the program who have attained high-level government and private-practice positions regularly return to teach in the program; current students who wish to pursue a career in teaching taxation receive mentoring and support from our regular and adjunct faculty.

With an outstanding faculty, a rich array of course offerings, a pool of bright and enthusiastic students, and a spectacular setting in Southern California, we aim to provide a first-rate professional

education for the next generation of aspiring tax lawyers, based on a shared commitment to high ethical standards and service to the profession and the broader community.

Legal Research

The Pardee Research Legal Center houses an extensive tax collection, provides access to on-line databases, and includes a reference librarian who specializes in tax law.

Program Structure

Students are charged tuition by the unit, allowing them to design a flexible full or part time schedule that best suits their needs and complete the program on their own timeline.”¹⁹⁷

Loyola-L.A./LMU

“Entrée to law teaching: Visiting Assistant Professor program to foster new tax faculty.

Integration with JD program: All tax courses are open to both JDs and Tax LLMs, except that LLMs are generally expected to have taken the basic income taxation course prior to the program.

Full- and Part-time programs: Required courses are generally offered both during the day and at night to meet the needs of full- and part-time students. Advanced electives are generally offered in the evening.

3-year joint JD/Tax LLM program: Loyola-L.A. offers a fully-sequenced three-year program leading to both the JD and Tax LLM degrees. 12 required units in the three-year program are normally taken during the summer after the first year of JD work.

Low Student-Teacher Ratio: The program’s student/teacher ratio, computed per ABA rules, remains under four full-time equivalent (FTE) students per FTE faculty member. Average enrollment in required classes is 16; in electives, 10.

Tax Reference Librarian: Program students and faculty have access to the services of a lawyer/librarian who specializes in tax research services.

Student access to multiple online tax research databases.”¹⁹⁸

SMU

“The SMU Tax LLM program began in 1950, making SMU’s program the second oldest Tax LLM program in the U.S.

SMU co-sponsors, with the Taiwanese Ministry of Finance, the Academy of International Taxation, a four week summer program held in Taipei, Taiwan. Some SMU Tax LLM graduates have taught in the program along with SMU’s full-time and adjunct tax

faculty.”¹⁹⁹

Denver

“The focus of the Graduate Tax Program is highly practical. Besides the involvement of adjunct faculty who actively practice in the areas they teach, the Program is in daily contact with practicing tax professionals through its continuing professional education seminar offerings, students represent clients in controversies with the IRS through the Low Income Taxpayer Clinic, and the Director personally conducts an extensive pro bono tax practice.”²⁰⁰

UW *[no supplemental information available at this time]*

Villanova

New state of the art building;
Unique and innovative joint-disciplinary program (MT students and LLM students take graduate tax courses together);
Coursework focused on practical learning and simulation;
Offers students a 13th course of their choice for free within one year of graduation (“Baker’s Dozen”).

Chapman

“Three duo-degreed lawyer-librarians including a tax law lawyer-librarian and casebook author.
National Jurist: Top 5 Technologically Advanced Library
Social Science Research Network downloads: a “Top 20” tax law professor based on scholarship downloads.”²⁰¹