TAXATION (LLM)

Note: The last term for admission into this program is Autumn 2023.

For more than a quarter century, the LLM in Taxation has offered a comprehensive curriculum that provides instruction in both the substantive and procedural aspects of tax law. Courses range from the basics of personal and business income taxation to advanced problems in corporate and partnership taxation, estate and gift taxation, and state and local taxation. The full-time faculty is complimented by prominent and skilled adjunct faculty, balancing scholarly and practical approaches to the program.

Program Requirements

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<tr>
<th>Core Requirements</th>
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<tbody>
<tr>
<td>Elective Requirements</td>
<td>15</td>
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<tr>
<td>Total hours required</td>
<td>24</td>
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Learning Outcomes

- Domestic students will be able to demonstrate advanced knowledge of the legal rules and policies in the student’s area of specialization.
- Domestic students will be able to conduct advanced legal research and analysis in the student’s area of specialization.
- International students will be able to identify structures of the U.S. legal system and government institutions.
- International students will be able to demonstrate understanding of how a common law system operates in a constitutional democracy.
- International students will be able to demonstrate advanced knowledge of the legal rules and policies in the student’s area of specialization.
- International students will be able to identify and apply relevant legal authority.
- International students will be able to communicate clearly in speech and writing.

Degree Requirements

The Master of Laws program begins with an orientation that introduces graduate students to DePaul’s faculty, staff, library, computer and research facilities. Students who received legal training outside the United States also will participate in a special course introducing them to the Socratic teaching method, the differences between civil and common law systems, and the foundations of the U.S. legal system.

To earn the LLM in Taxation, a student must complete 24 semester hours of credit with a minimum cumulative grade point average (GPA) of 2.0. A summer term is counted as a semester for this purpose. Students who complete 24 credit hours with a GPA below the 2.0 GPA required to earn the degree will not be permitted to continue taking classes to improve their GPA. A student is automatically dismissed if he or she has a cumulative GPA below 2.0 for any three consecutive semesters.

The LLM program may be completed on either a full- or part-time basis but it must be completed within five years. With the exception of students admitted to and enrolled in the joint JD/LLM program, credits earned as part of the JD program do not count toward the LLM degree.

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<th>Course Requirements</th>
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<td><strong>Required Courses</strong></td>
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<td>LAW 600</td>
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<td>LAW 620</td>
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<td><strong>Additional Required Courses for International Lawyers</strong></td>
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<td>LAW 322</td>
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<td><strong>Elective Courses</strong></td>
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