

LLM in Taxation

The **Master of Laws (LLM) in Taxation** program at Washington University School of Law offers a rigorous course of study in the field of tax law. The program (for which an online application (<https://law.wustl.edu/apply/llm/auth/register.asp>) process is available) provides comprehensive and specialized training to lawyers and law school graduates who plan to specialize in tax. Our full-time faculty and leading practitioners (<http://law.wustl.edu/llmtax/pages.aspx?ID=825>) in the field offer specialized, practical training and individualized attention in small class sizes, typically fewer than 10 students, which offer our unique tax curriculum (<http://law.wustl.edu/llmtax/pages.aspx?ID=8468>).

St. Louis offers all the resources of a large city while retaining a strong sense of community and emphasis on neighborhoods. Besides an Internal Revenue Service District Office, the St. Louis metropolitan area is home to: the Eighth Circuit Court of Appeals and the Federal District Court for the Eastern District of Missouri; the Federal District Court for the Southern District of Illinois just across the river; Fortune 500 companies, such as Emerson Electric, Express Scripts, Monsanto and Ralston/Purina. The wealth of area law firms comes in all sizes, specializing in all fields of tax law.

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Degree Requirements

LLM in Taxation

- Students must satisfactorily complete **24 credits** in the tax curriculum.
- Students must obtain a **grade of 79 or better** to obtain credit in any course.
- Students are **required to complete:** Federal Income Tax, Corporate Tax, and Partnership Tax or Pass-Through Business Taxation.
- Candidates who have already completed these subjects may apply to waive required courses and to substitute another approved tax course.
- Students may complete the degree in one year.
- Students may also pursue the LLM degree part-time for up to four years.
- Students seeking to extend course work beyond four years must receive approval of the director.