

JD/Tax LLM Program

The **Master of Laws (LLM) in Taxation** program at Washington University offers a rigorous course of study in tax law. Combining top tax professors with extraordinary tax practitioners, the LLM program offers students an intellectually stimulating yet also practical and hands-on education in tax law. This teaching approach, along with the small class sizes in the advanced practical-skills tax courses, allows for both a thorough and personal educational experience.

Students earn both a Juris Doctoris (JD) and an LLM in Tax in either the six-semester program or the seven-semester option. The innovative and unique six-semester program allows students to earn both degrees without sacrificing summer employment opportunities, thereby giving students a competitive advantage in the employment market at graduation. Under the seven-semester option, up to 9 hours of tax credits (not including Federal Income Tax) are earned during the JD program, which can be applied toward the LLM degree. An advantage of the seven-semester option is that it does not require the student to earn any additional credits for the JD degree.

Students can still consider the traditional one-year program. Visit our LLM in Taxation Program webpage (<https://law.wustl.edu/academics/llm-mls-jsd-programs-overview/programs-for-us-trained-lawyers-us-trained-llm-in-taxation/>) for more information about that program.

Admission Process

Candidates must do the following:

1. Complete the online application (<https://apps.law.wustl.edu/apply/llm/auth/register.asp>). No application fee is required.
2. Complete the Permission to Release Academic Record/Information form that grants permission for the Tax LLM Committee to access the student's JD records and transcript.
3. Submit one letter of recommendation.

Application deadlines:

- Six-semester JD/LLM: May 15 of 2L year
- Seven-semester JD/LLM: May 15 of 3L year

Additional Information

Visit our Joint JD/Tax LLM Degree webpage (<https://law.wustl.edu/academics/jd-degree-program-overview/jd-master-of-laws-llm-in-taxation/>) for more information.

For curriculum information, contact one of the following:

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Tax LLM Advisor
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Admissions Office

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Admissions (<https://law.wustl.edu/admissions/>)

Degree Requirements

JD/Tax LLM

Six-Semester Program

- Students earn 8 credits beyond those required for the JD or a total of 94 credits.
- Students take Federal Income Tax and 24 additional qualifying tax credits, which must include Corporate Tax and Federal Partnership Tax or Pass-Through Business Taxation.
- Students must earn a grade of 79 or better (or C or better) in the courses with credits that will apply to the Tax LLM degree. If a student earns a grade of 74 through 78 (or a D), the credits will apply toward the JD degree, but they will not count toward the LLM degree. Students will receive number grades for tax courses that are part of the JD curriculum, and they will receive letter grades for advanced tax courses that are not part of the JD program (since these courses are not graded under the mandatory mean requirement).
- Cost: One semester LLM tuition, payable during the student's final semester (typically the spring semester of the student's third year).

Seven-Semester Program

- Students take Federal Income Tax and 9 additional qualifying tax credits while in the JD program.
- Upon obtaining the JD degree, students take 15 additional tax credits in one full-time semester in the LLM program. Required courses (which may be part of the 9 credits earned while a JD student or 15 credits earned in the LLM program) are Corporate Taxation and Federal Partnership Taxation or Pass-Through Business Taxation.
- Students must earn a grade of 79 or better (or C or better) in the tax courses, whether taken during the JD program or in the LLM program, for the credits to count toward the LLM degree. While still in the JD program, students will receive number grades for tax courses that are part of the JD curriculum, and they will receive letter grades for advanced tax courses that are not part of the JD program (since these courses are not graded under the mandatory mean requirement).
- Cost: One semester of LLM tuition, payable during the full-time semester in the LLM program.