

# JD/Tax LLM Program

The Master of Laws (LLM) in Taxation program at Washington University offers a rigorous course of study in tax law. By combining top tax professors with extraordinary tax practitioners, the LLM program offers students an intellectually stimulating yet practical education in tax law. This teaching approach — along with the small class sizes in the advanced practical tax courses that make up this program — allows for both a thorough and personal educational experience.

Tax law is a challenging and fulfilling area of legal practice. In fact, per a law firm associate survey conducted by Vault, tax lawyers were the most satisfied with their jobs out of more than 20 practice areas surveyed. Many careers in tax require an LLM, and having the option to obtain one in six or seven semesters is an amazing opportunity.

Students can earn both a Juris Doctor (JD) and an LLM in tax during the six-semester program. Alternatively, students can choose the seven-semester option, which means that they will earn their JD after three years and their LLM with only one additional semester. 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. To achieve this, students need to complete 94 credit units in their JD program, rather than the usual 86 credit units. For the seven-semester option, up to 9 units of tax credits (not including Federal Income Tax) earned during the JD program 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 for more information about that program.

## Admission Process

### Candidates must do the following:

1. Complete the online application. 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.

### Application deadlines:

- Six-semester JD/LLM: This program has rolling admissions, but students must apply by the start of the second semester of the 3L year.
- Seven-semester JD/LLM: May 15 of 3L year

### For curriculum information, contact one of the following:

Professor Sarah Narkiewicz  
Tax LLM Director  
Phone: 314-935-8275  
sanarkiewicz@wustl.edu  
Admissions Office

Phone: 314-935-4525  
WashULaw 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 must take a total of 24 tax credits, including Federal Income Taxation, Corporate Taxation, and Partnership Taxation.
- Students must earn a grade-point average of 3.04 or better (i.e., a B- or better) in the courses with credits that will apply to the Tax LLM degree. If a student earns a GPA of 2.74 to 2.98 (i.e., a C or 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 of LLM tuition, discounted by 40%, payable during the semester that the student enters the program.

#### 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.
- Students must earn a GPA of 3.04 or better (i.e., a B- 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, discounted by 40%, payable during the student's full-time semester in the LLM program.