JD/Tax LLM Program

Degree Requirements

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 Tax, Corporate Tax, and Federal Partnership Tax.
- 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.