

# 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://apps.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 in the field (<https://law.wustl.edu/faculty-and-research/faculty-staff-directory/>) offer specialized practical training and individualized attention in small classes (typically fewer than 10 students) that offer our unique tax curriculum (<https://law.wustl.edu/academics/taxation/>).

St. Louis offers all of the resources of a large city while retaining a strong sense of community and an emphasis on neighborhoods. In addition to housing 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; and several Fortune 500 companies, such as Emerson Electric, Express Scripts, Monsanto and Ralston/Purina. The many area law firms come in all sizes and specialize in all fields of tax law.

Phone: 314-935-8275; Fax: 314-935-7961  
Email: [sanarkiewicz@wustl.edu](mailto:sanarkiewicz@wustl.edu)  
Website: <https://law.wustl.edu/academics/llm-mls-jsd-programs-overview/programs-for-us-trained-lawyers-us-trained-llm-in-taxation/>

## Degree Requirements

### LLM in Taxation

- Students must satisfactorily complete **24 credits** in the tax curriculum.
- Students must obtain a **grade-point average of 3.04 or better** to receive 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 substitute another approved tax course.
- Students may complete the degree in one year.
- Students may also pursue the LLM degree on a part-time basis for up to four years. Students seeking to extend their course work beyond four years must receive approval of the director.