

LL.M./M.T. ANNUAL COURSE PLAN

Required Courses (16 Credits)

Course Title	Credit Hrs.	Fall	Spring	Summer
Fundamentals of Taxation	4	X	X	
Corporate Taxation	3	X		
Basic Tax Procedure	2	X		
Partnership Taxation	3		X	
Tax Research and Writing	2		X	
Tax Accounting	2			X

Elective Courses (8 or 14 Credits)

Course Title	Credit Hrs.	Fall	Spring	Summer
International Taxation – Inbound	2	X		
International Taxation – Outbound	2		X	
Estate & Gift Taxation	2	X		
Estate Planning	2		X	
Fiduciary Income Taxation	2			X
Taxation of Corporate Reorgs & Divisions	2		X	
S Corporations	2			X
Exempt Organizations	2	X		
State & Local Taxation	2		X	

Course Title	Credit Hrs.	Fall	Spring	Summer
Advanced Tax Procedure	2		X	
Retirement Plans & Deferred Compensation	2	X		
Tax Ethics	3	X		
Consolidated Returns	2		X	
Low Income Taxpayer Clinic	1-4	X	X	

LL.M./M.T. COURSE PLAN INFORMATION



- New students typically start with Fundamentals of Taxation as their first course. If a student is seeking additional courses, they should consider Corporate Taxation and Basic Tax Procedure (if starting in the Fall). If starting in the Spring, students may pay Fundamentals of Taxation with Tax Research and Writing.
- It is best to plan to limit Summer enrollment to 4 or fewer credit hours.
- The following courses require the noted pre-requisites:
 - Estate Planning (Estate and Gift)
 - Taxation of Corporate Reorgs and Divisions (Corporate)
 - S Corps (Corporate)
 - Advanced Tax Procedure (Basic Tax Procedure)