Graduate Tax Program
UNIVERSITY OF SAN DIEGO SCHOOL OF LAW
The University of San Diego School of Law is one of only 84 law schools in the country to have a chapter of the Order of the Coif, the most distinguished rank of American law schools. We are accredited by the American Bar Association and are a member of the Association of American Law Schools. As a long-standing leader in graduate legal education, USD School of Law offers our students personal attention from the time they apply until graduation.
For over 40 years, the Graduate Tax Program at the University of San Diego School of Law has produced skilled leaders in the field of tax law. Both the LLM in Taxation degree and the Diploma in Taxation provide candidates with the necessary theoretical and practical framework to successfully navigate the complexities of the tax code. Through intensive study and hands-on experience, students develop the broad tax lawyering skill set that employers require.

LLM candidates are provided with a strong fundamental basis in tax law, but also have the flexibility to select advanced tax electives from an extensive curriculum to create a course of study that focuses on their particular areas of interest. Students gain a deep understanding of the policies forming the basis of our tax laws and Internal Revenue Service pronouncements and analyze the various proposals for tax reform and their correlation with current domestic tax laws.
LLM IN TAXATION CURRICULUM

The LLM in Taxation degree requires completion of 24 credits of coursework including three required courses: Corporate Tax (3 credits), Partnership Tax (3 credits), and International Tax (3 credits). Required courses can be waived by the director of the tax program upon good cause shown by any student. The remaining required credit hours can be selected from our broad selection of tax course offerings and (with permission of the director of the tax program) other related courses.

A first course in the fundamentals of income taxation is expected to have been completed prior to beginning the LLM program except for those students electing to start the program on a part-time basis. No credit is given for the first course on fundamentals of income taxation (called Tax I at USD) toward the 24 hours of study required for the LLM degree. Because each student must complete a minimum of 24 credits, advanced elective courses must be substituted for any required courses that are waived.

Recent course offerings can be found at law.sandiego.edu/llmtcourses. Not every course is offered every academic year, and most courses are offered at most once per academic year. Course availability, descriptions, content and requirements are subject to change.

Michele Gryniewicz, 2012
Corporate Counsel, Trademark Construction (San Diego)

I had an amazing experience with the LLM in Taxation program at USD. I happened to have the good fortune of befriending many brilliant women while I was attending—we became a strong group of friends and confidantes in the legal community—relying on each other to this day for various legal questions and support. Additionally, I was lucky enough to have Judge Laro as my Tax Policy professor—he remains one of my favorite professors of all time. He had a captivating way of stirring thoughtful conversations about relevant historic and current events. He also helped make the connection for me to work in-house at a corporation in Paris, France for a summer. The work I did there paved the path to my current in-house position. I credit USD’s LLM in Taxation program with promoting a collegial atmosphere that fosters tremendous academic growth, life-long friendships, and meaningful career opportunities.
JD/LLM in Taxation

The University of San Diego (USD) School of Law offers its JD students the unique opportunity to earn an LLM in Taxation in just one semester after completion of the JD degree.

Up to 12 credits of USD School of Law advanced tax courses (excluding Tax I) taken as a JD within 30 months of enrolling in the LLM in Taxation program may be applied toward the LLM in Taxation degree. JD candidates at USD must still separately apply to the LLM in Taxation program, and admission is not guaranteed. This option is also available to JD students from other law schools who enroll as JD visitors at USD and are admitted to the LLM in Taxation program. Applying to visit as a JD student is a separate process handled through the JD Office of Admissions. Students considering this option should contact Graduate and International Programs and the JD Office of Admissions for planning and advice.

Diploma in Taxation

The Diploma in Taxation is a non-degree program designed for attorneys seeking a shorter program of study, or attorneys with no tax background seeking an opportunity to transition to the LLM in Taxation program. Candidates for the Diploma in Taxation must complete 10 credits of coursework selected from the same advanced tax curriculum available to LLM in Taxation candidates. Diploma candidates may apply to transfer to the LLM in Taxation program upon successful completion of the 10 credits. Financial aid and scholarships are not available to Diploma in Taxation candidates.

Spencer Higgins, 2014

Experienced Associate, M&A Tax, PricewaterhouseCoopers, San Francisco

I chose USD School of Law because of its nationally renowned reputation in tax law. USD’s LLM degree in Taxation program provided the education and practical experience I needed to become a successful tax professional. The professors were approachable, engaging, and brilliant. The required courses were practical, and the elective tax courses were diverse and intriguing. If you are interested in tax law, pursuing USD’s LLM degree in Taxation is the best decision you can make for your career. I know USD’s training and connections catapulted my career.
In addition to the wide variety of substantive tax law courses, LLM in Taxation candidates are afforded several options for developing their practical skills. These hands-on opportunities include the Federal Tax Clinic, State (Calif.) Income Tax Clinic, State (Calif.) Sales and Use Tax Clinic, and an IRS Agency Internship/Externship. Candidates may also earn academic credit by successfully completing an independent supervised research project. For more information, go to law.sandiego.edu/llmt.

The School of Law also offers a multitude of career advancement and professional development opportunities for candidates in the Graduate Tax Program. Students are invited to attend or participate in tax-related events throughout the year, including the annual Tax Law Speaker Series, which features prominent tax scholars from around the nation, and monthly meetings of the Young Tax Lawyers Committee of the State Bar of California Taxation Section. Each year the School of Law co-sponsors the University of San Diego School of Law-Procopio International Tax Institute and the Annual Meeting of the California Tax Bar/Tax Policy Conference. Alumni and Career Services events also take place each semester, offering candidates the chance to network, attend practical workshops, obtain personalized career counseling, and more.
ADMISSION

Admission to the LLM in Taxation degree or the Diploma in Taxation program is competitive and based primarily upon previous excellence in law studies and/or significant professional experience. Admission criteria include the following:

- JD from an ABA-accredited law school or an accredited international institution
- Graduation in the upper half of law school class or qualifications indicating ability to complete graduate law work successfully
- Excellent academic credentials and/or significant professional experience
- International applicants: Competency in English through successful completion of the Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS)

Applicants currently enrolled in ABA-accredited U.S. law schools may apply for admission after completing two years of law school. Candidates for the LLM in Taxation may complete the degree requirements in as little as one year as a full-time student, or may enroll on a part-time basis over a longer period, not exceeding four years. Diploma in Taxation candidates also have a maximum of four years to complete the program requirements. For a helpful application checklist, go to law.sandiego.edu/llmtchecklist.

Amanda Maureen Keton, 2008
Legal and Political Program Director, Tides

The global recession made me keenly aware that employers value a demonstrated commitment to tax law in any economy. The USD LLM in Taxation is one key way to illustrate that commitment while engaging with some of the best tax thinkers in the country who bask equally in San Diego sunshine and a campus committed to its tax program. The lasting benefit for me, however, is the amazing network of former classmates as well as fantastic professors who engage as colleagues from the outset. Some of my former classmates and professors remain my favorite personal and professional acquaintances to this day.
The University of San Diego School of Law is committed to providing financial assistance to eligible citizens and eligible non-citizens whose personal resources are insufficient to meet the cost of law school. Admission decisions and financial aid decisions are made independently.

Merit scholarships may be awarded to full-time LLM applicants who have demonstrated a high degree of excellence in their previous legal education or in the practice of law. These partial-tuition, non-renewable, merit-based scholarships are available to both domestic and international candidates.

Select specialty awards are also available to entering LLM in Taxation candidates: the Carr Ferguson Graduate Tax Research Fellowship; the Procopio, Cory, Hargreaves & Savitch Tax Scholarship; the Richard A. Shaw Scholarship; and the Ronson J. Shamoun RJS Law Scholarship.

For more information about financial aid, go to law.sandiego.edu/financial_aid.
USD’s full-time tax faculty members have taught at some of the finest law schools in the country including NYU, Michigan, Illinois, UCLA, Cornell, Berkeley, Harvard and Yale. One is a regular columnist for the New York Times. Our adjunct faculty members include partners from some of the largest national firms as well as local firms specializing in taxation issues particularly relevant to a tax practice in southern California. Because of our outstanding climate and well-regarded program, we regularly attract as faculty retired partners from New York law firms and national accounting firms, and we often have sitting members of the United States Tax Court among our adjunct and visiting faculty.

Our broad range of courses include such specialty areas as the taxation of nonprofit organizations, taxation of cross-border investments in intellectual property, corporate reorganizations, taxation of regulated investment companies and real estate investment companies, and estate and gift taxation. For those students interested in a tax practice focusing on high net worth individuals in the US and elsewhere, the law school also offers courses on immigration law and estate planning. There is little that a tax lawyer might want to do that cannot be learned at USD. For information about USD’s faculty experience and scholarly publications, go to law.sandiego.edu/faculty.

The law school at USD cares strongly about the quality of its teaching, and the tax faculty is no exception. Our full-time tax faculty members have been recognized as some of the finest teachers in a law school dedicated to excellence in teaching, and they have received multiple teacher of the year awards at both the law school and university-wide levels.
Located on 180 acres overlooking the city of San Diego, Mission Bay, and the Pacific Ocean, the University of San Diego campus features Spanish Renaissance-inspired buildings and beautiful landscapes. In addition to the School of Law, the University of San Diego has highly regarded schools of business, leadership and education sciences, nursing and health sciences, and peace studies.

**Academic Excellence** — The university pursues academic excellence in its teaching, learning and research to serve the local, national and international communities.

**Knowledge** — The university advances intellectual development; promotes democratic and global citizenship; cultivates an appreciation for beauty, goodness and truth; and provides opportunities for the physical, spiritual, emotional, social and cultural development of students.

**Community** — The university is committed to creating a welcoming, inclusive and collaborative community accentuated by a spirit of freedom and charity, and marked by protection of the rights and dignity of the individual.

**Ethical Conduct** — The university provides a values based education that informs the development of ethical judgment and behavior.

**Compassionate Service** — The university embraces the Catholic moral and social tradition by its commitment to serve with compassion, to foster peace and to work for justice.