New Opportunity for Students Interested in Tax Practice

Students can earn both a J.D. and LL.M. (in Taxation) in only seven semesters of full-time study. This dual degree program does not change the requirements for either degree, but it does allow students to count a limited number of classes toward satisfying both degrees.

The existing LL.M. (in Taxation) degree requires 24 credit hours, taken after completion of the J.D. degree. The dual degree program allows students enrolled in the J.D. program at the SMU Dedman School of Law, either as a candidate for an SMU degree or as a visiting student from other ABA-accredited American law schools, to count up to 12 credits of specialized tax courses, taken at SMU while a candidate for the J.D. degree, toward the LL.M. (in Taxation) degree. Students participating in the J.D./LL.M. (in Taxation) Program must complete at least 12 credits of study as matriculated LL.M. students after completion of their J.D. degrees.

What does that mean for you?

1. Choosing courses while you are a J.D. student

   a) Required courses. There are three required courses for the LL.M. (in Taxation): Tax Accounting; Taxation and Fiscal Policy; and Tax Practice and Professional Responsibility. During the 2015-2016 academic year, Tax Accounting will only be offered in the fall semester (Fall 2015), and Taxation and Fiscal Policy, and Tax Practice and Professional Responsibility will only be offered in the spring semester (Spring 2016). A current student who is considering the dual degree and wants to finish in December of 2016 therefore must take the two spring semester required courses in the spring 2016 semester.

   b) Elective courses. Students may count up to 12 hours of specialized tax courses, taken while a J.D. student, toward the LL.M. degree. A list of those courses is found on page 50 of the 2015-16 Law School Catalog. To see which ones are being offered this semester, see this list of upper level courses. Many of the specialized tax courses are offered only once a year, and seldom if ever offered during the summer session, so students who wish to pursue the dual degree should consider their interests and plan their J.D. schedule carefully.

   c) LL.M. courses. Regardless of how many specialized tax courses a student takes while pursuing his or her J.D. degree, after being awarded the J.D. degree, the student must take one additional semester of full-time study (or its equivalent, i.e., 12 credits) to earn the LL.M. (in Taxation) degree.

2. How to apply for the J.D./LL.M. (in Taxation)

   J.D. students at the Dedman School of Law may apply for admission during their final year, or after graduation but prior to the beginning of the next fall semester, for admission to the part-time or full-time LL.M. (in Taxation) program. Upon review of an applicant's complete materials, the Graduate Legal Studies Committee will determine both eligibility for and admissibility to the J.D./LL.M. (in Taxation) Program. For more information about how to apply, contact Bobbye Heine (bheine@smu.edu). Information about the LL.M. (in Taxation) program generally, including all graduation requirements, is here (scroll down for tax program).

   For more information about this program, contact Professor Hanna (channa@smu.edu) or Professor Mazur (osulami@smu.edu).