



BU Law

Six-Semester J.D./LL.M. in Taxation Program

Overview

The School of Law offers qualified Boston University J.D. candidates the opportunity to earn an LL.M. in Taxation in six semesters of study. The Six-Semester Program is appropriate only for students who have decided during their second year of law school that they will be pursuing a career in tax law. In order to be eligible for the LL.M. degree, a Six-Semester Program student must earn a total of 24 credits in Qualified Tax Courses, with an overall GPA of 3.0 or above for those 24 credits.

Admission Requirements

In order to qualify for admission to the Six-Semester J.D. /LL.M. in Taxation Program, a BU Law J.D. student must:

- (1) Have and maintain a cumulative GPA of 3.0 or better through the 2L year; and
- (2) During his or her 2L year, complete with a grade of B or better, the basic four-credit J.D. class, Introduction to Federal Income Taxation.

Qualified Tax Courses

As a general rule, only residential tax courses which are taught by members of the Boston University School of Law J.D. faculty or members of the Graduate Tax Program faculty qualify for credit toward the LL.M. in Taxation degree. Questions about whether a particular course qualifies may be addressed to the Program Director.

LL.M. in Taxation Degree Requirements

To receive the LL.M. in Taxation degree, Six-Semester candidates must complete, during their 2L and 3L years, at least 24 credits of Qualified Tax Courses, with an overall GPA of 3.0 or above for those 24 credits. In addition to the four credit Introduction to Federal Income Tax in the J.D. curriculum, students must successfully complete courses in Corporate Taxation, Partnership Taxation, and Tax Practice and Procedure, as well as the Graduate Tax Program's (GTP) tax ethics requirement. This requirement can be fulfilled by completing LAWTX 914 Standards and Responsibilities in Tax Practice or by participating in the annual Graduate Tax Program Ethics Program. Please consult with the GTP office regarding any questions about how to meet this requirement.

Degree Completion

Students who complete all requirements of the LL.M. program will be awarded the LL.M. in Taxation degree in addition to the J.D. degree upon graduation. Those who do not to meet the LL.M. degree requirements, but otherwise meet the J.D. degree requirements, will receive the J.D. but not also the LL.M. A student who does not meet the J.D. degree requirements will not be awarded the LL.M. degree, even if he or she has met the requirements for the LL.M. degree.

Academic Regulations

Both the Academic Regulations for the J.D. Program and the Academic Regulations of the Graduate Tax Program apply to students in the Six-Semester Program. If it should appear, in connection with addressing an

issue, that there is an inconsistency in the Regulations, the Program Director and the Associate Dean for Academic Affairs shall jointly determine the most appropriate disposition of the issue.

Admission Procedure

Students may apply to the Six-Semester program any time after their first year of law school. Although it is not required that an application for admission to the Six-Semester Program be filed before the end of a student's second year in law school, it is incumbent on any student who is interested in the program to consult no later than the end of his or her third semester in law school with appropriate administrators in the J.D. program and the Graduate Tax Program to assure that the student is electing to take, in his or her second year, courses which will make it possible to complete all of the requirements for award of both the J.D. and LL.M. in Taxation degrees by the end of his or her third year. Decisions made prior to the receipt of spring semester 2L grades are made contingent on satisfying the above stated GPA/grade requirements.

Candidates must complete the GTP's regular application, available online at <http://www.bu.edu/law/prospective/apply/llm/taxation/application/index.html#TraditionalAppInstructions1>, with the following exceptions:

- (1) They may submit only one letter of recommendation which must be from a J.D. faculty member, preferably a BU Law tax professor;
- (2) They do not need to provide official transcripts of their pre-J.D. program academic work or J.D. grades; and
- (3) They also do not need to submit an application fee.

Denial of admission to the Six-Semester Program does not preclude admission to the Graduate Tax Program on a regular basis.

More Information

Candidates interested in learning more about this opportunity should contact the Graduate Tax Program (gradtax@bu.edu) and/or visit the program's office in room 1670.