Combined J.D./LL.M in TAXATION PROGRAM

If you have an interest in taxation, you may wish to consider the combined J.D./LL.M in Taxation Program offered to University of Baltimore Law School students. Up to 15 credit hours of tax courses taken by law school students seeking the J.D. degree can count toward the LL.M. degree. After receiving the J.D. degree, the LL.M. degree may be earned by taking as few as 15 additional credits in the Graduate Tax Program rather than the usual 30 credits.

To participate in the Combined J.D./LL.M in Taxation Program, you would be required to take Federal Income Taxation while in the J.D. program, as this course is a prerequisite for all other tax courses. For combined program participants, we recommend that you also take Fundamentals of Federal Income Tax II while in the J.D. program. In addition, while in the J.D. program we recommend that you consider taking three of the following courses:

- Partnership Taxation
- Estate and Gift Tax
- Corporate Taxation
- Tax Policy Seminar

The credits from these courses, all of which are three credit courses, can count toward the J.D. and the LL.M. degrees. You must receive a B or better in a course for it to count toward the LL.M. degree. While we recommend that you consider taking the above-mentioned courses while in the J.D. program, other GTP courses listed in the Law School Catalog that are taken while you are a J.D. student, as well as the J.D. Estate Planning course, can also count toward the combined degrees. In addition, students can receive three credits towards the LL.M degree for Tax Clinic I.

Day students interested in the combined program should start taking tax courses in their second year of the J.D. program. Interested evening students should begin taking tax courses no later than their third year of the J.D. program.

If your cumulative J.D. G.P.A. is at least 2.5 at graduation you will be admitted to the Graduate Tax Program. Students with a J.D. G.P.A. below a 2.5 may be admitted to the Graduate Tax Program on a case-by-case basis.

There are no special forms that you need to fill out to participate in the Combined Program. You may apply to the LL.M. program in your last year of the J.D. program. To participate in the Combined J.D./LL.M in Taxation Program, a student must enroll in the Graduate Tax Program within three calendar years of receiving the J.D. degree (e.g., a student receiving the J.D. degree in May of 2006 must enroll in the GTP by the Fall, 2009 Semester).

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1 If you take Partnership Taxation while in the J.D. program, we recommend that you take the course after having taken either Fundamentals of Federal Income Tax II or Corporate Taxation.

2 Students participating in the combined program cannot and need not take Fundamentals of Federal Income Tax I, as this course is the LL.M. equivalent of Federal Income Taxation.