

USC | LAW
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USC
LAW

TAX LL.M. *in* TAX PROGRAM



ROBERT K. RASMUSSEN
DEAN AND CARL MASON FRANKLIN
CHAIR IN LAW

WELCOME

“One of the most prominent law schools in the country, USC Law offers a forward-looking, interdisciplinary legal education guided by nationally renowned professors and informed by the diversity of a friendly and collegial student body. Located in the nation’s second largest city, one of the most dynamic in the world, USC Law offers myriad opportunities to apply the law to real-world problems through partnerships with some of the world’s leading companies and law firms. Through interdisciplinary academic training and practical application of skills, students acquire the experience necessary to succeed as leaders in a global environment. I am proud of our outstanding tax program, which is led by the nation’s most prominent legal scholars.”

ROBERT K. RASMUSSEN
Dean and Carl Mason Franklin Chair in Law

USC GOULD SCHOOL OF LAW

USC Law is a small, selective national law school with a 100-plus-year history and a reputation for academic excellence. We are committed to creating a place where learning, community, public interest and multidisciplinary study combine to create the nation’s most exciting legal education program, including our new Master of Laws in Taxation degree.



USC LAW FACULTY

USC Law boasts 51 full-time faculty and more than 75 adjunct professors with legal expertise in a variety of areas, including tax, politics, intellectual property, business, international, entertainment, ethics and tort reform. USC Law's interdisciplinary focus is strengthened by these faculty members, many of whom hold doctorates in other fields.

Some of the nation's most esteemed tax scholars teach at USC Law, including Elizabeth Garrett, Thomas Griffith, Edward D. Kleinbard, and Edward McCaffery.

LL.M. IN TAX PROGRAM

The LL.M. in Taxation degree program at USC Law enrolls outstanding U.S. and foreign law graduates who are interested in the advanced knowledge of tax law. Students develop a broad set of tax lawyering skills through intensive study and gain a deep understanding of the policies that form the basis of tax laws. They obtain specialized knowledge in the area of tax law to become leaders in the legal profession and business fields. Students may enroll on a full-time or part-time basis.

CURRICULUM

The LL.M. in Taxation curriculum provides students with opportunities to gain a comprehensive education in tax law. Students complete 24 units of study in a range of tax law courses. Course offerings include corporation tax, partnership tax, tax practice & procedure, income tax timing issues, tax policy, income tax & real estate transactions, international taxation, estate planning, tax aspects of mergers & acquisitions, gifts, will & trusts, bankruptcy tax and tax-exempt organizations, among other tax-related courses.

FACULTY



ELIZABETH GARRETT is one of the nation's leading budget and tax policy experts. She served on President Bush's 2005 bipartisan Advisory Panel on Federal Tax Reform, and was tax counsel and legislative director for U.S. Senator David L. Boren.

"USC Law has a stellar tax program, enhanced now by its LL.M in Tax program," Garrett said. "We will attract the nation's best law graduates interested in tax law and policy at the federal and state levels."

Garrett is co-director of the USC-Caltech Center for the Study of Law and Politics and is on the board of the Initiative and Referendum Institute at USC. Garrett is co-editor of *Fiscal Challenges: An Interdisciplinary Approach to Budget Policy* (Cambridge University Press), recently out in paperback, which brings together top experts to explore the problems of budget, tax and fiscal policy at the state, national and international levels. She has also written several articles on topics related to tax and budget policy, and about the effect of the initiative process on policy at the state and local levels.

Garrett clerked on the U.S. Supreme Court for Justice Thurgood Marshall and on the Court of Appeals for the D.C. Circuit for Judge Stephen Williams. She joined USC Law in 2003, and is the Sydney M. Irmas Professor of Public Interest Law, Legal Ethics, Political Science, and Policy, Planning, and Development.



THOMAS GRIFFITH, a nationally respected tax law professor, teaches Contracts, Corporate Taxation and Federal Income Taxation.

Griffith has written extensively on tax matters, including *Progressive Taxation and Happiness* and *Federal Income Tax: Examples and Explanations*.

"I truly enjoy teaching tax," Griffith said. "I believe that sound tax policy is critical to the future economic health of the United States."

Griffith was recognized with the 2009 William A. Rutter Distinguished Teaching Award for his exceptional abilities in the classroom. He was nominated by alumni, students and faculty members.

Griffith joined USC Law in 1984 and is the John B. Milliken Professor of Taxation.

FACULTY



EDWARD D. KLEINBARD, one of the nation's top tax attorneys, was recruited to USC Law in 2009 while he served as chief of staff of the Joint Committee on Taxation in Washington, D.C.

"I came to USC Law because of its superb academic community and traditions in all the legal disciplines, including, in particular, tax law," Kleinbard said.

At the Joint Committee on Taxation, Kleinbard assisted Congress in every aspect of the tax legislative process. Kleinbard was also a partner in the office of Cleary Gottlieb Steen & Hamilton LLP in New York. His focus covered federal income tax matters, including taxation of new financial products, financial institutions and international mergers and acquisitions.

Kleinbard has published extensively on tax matters in academic and professional journals, and received a 2006 Burton Award for Legal Writing for his article on the Business Enterprise Income Tax. Kleinbard was listed in *The International Who's Who of Corporate Tax*. He teaches Corporate Taxation.



EDWARD MCCAFFERY has been widely cited by economists, government officials, journalists and policy analysts. Among his publications are his recent books, *Behavioral Public Finance*; *Fair Not Flat: How to Make the Tax System Better and Simpler* and *Taxing Women*. McCaffery has several books in progress, including *A Short Introduction to Tax*; *The Case Against Waste: A New Understanding of Property*, along with *Fiscal Confusion: How Citizens Misunderstand Tax and Spending Programs and Why it Matters*.

McCaffery studies tax policy, tax structures, public finance theory, property law, intellectual property, and law and economics. He teaches Federal Income Taxation, Property, Intellectual Property, and Tax Law and Policy.

McCaffery joined USC Law in 1989 and is the Robert C. Packard Trustee Chair in Law and Professor of Law, Economics and Political Science. He is also a Visiting Professor of Law and Economics at the California Institute of Technology.



ALUMNI

Alumni of USC Law constitute a network of some 9,000 legal experts who are nationally and internationally recognized leaders in law, business, government and other fields. Whether newly graduated or recently retired, all USC Law alumni share a connection that is both lifelong and worldwide.

CAREERS

As tax issues intersect so many areas of law and business, graduates of the LL.M. in Taxation program will pursue, or continue, careers at private law firms, in accounting and consulting firms, government agencies, companies and in positions in academia.

LOS ANGELES

USC is at the center of one of the most exciting urban environments of the 21st century. Los Angeles is ethnically diverse, culturally vibrant, and has a fantastic and varied climate that permits unparalleled year-round recreational activities. It is one of the few places in the world where one can ski on snow-capped mountains in the morning and hit the beach with a surfboard by the afternoon. From outdoor adventures to late-night hot spots, cultural venues to career options, it is all here. Los Angeles is a global center for business, technology, media, and world trade – the perfect backdrop for a legal education.

ADMISSIONS

LL.M. in Taxation Applicant Eligibility

- Applicants must hold a J.D. or the equivalent from a law school approved by the American Bar Association. The program is also open to applicants with a law degree from universities outside the U.S. that are recognized by USC as degree-granting institutions.
- Admissions are highly selective and those admitted will have excellent academic records and strong letters of recommendation.
- Although not required, relevant legal work experience prior to enrollment in the LL.M. in Taxation program is preferred.
- Students must complete a basic tax course prior to enrollment in the LL.M. in Taxation program.

APPLICATIONS

The LL.M. in Taxation application should be completed online at: <http://law.usc.edu/taxllm>

Supporting application document requirements and instructions can be found on our website. Documents must be postmarked according to the stated deadlines. Those documents that require mailing should be sent to USC Law's Graduate & International Programs office.

Students enrolled on a full-time basis begin the LL.M. in Taxation program in the fall semester and complete the program in one academic year. Students enrolled on a part-time basis begin in the fall semester and complete the program within two to three academic years.

CONTACT

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