

# INTERNATIONAL TAXATION (LLM)

NYSED: 19325 HEGIS: 1499.00 CIP: 22.9999

## Program Description

In this LLM specialization (<https://www.law.nyu.edu/llmjsd/internationaltaxation/>), designed exclusively for foreign-trained lawyers, you'll gain a firm grounding in US international tax law and specialized training that reflects the globalization of tax law principles and practices.

For example, you'll receive sophisticated training in the US international tax system while choosing from the largest and most varied set of classes on tax treaties, international tax policy, and regional systems of tax available at any American law school. You'll also learn the nuts and bolts of US corporate taxation and international taxation in classes that cater to students who received their prior education abroad, and train in the most advanced tax research technologies.

## Admissions

- Eligibility and Admission Standards (<https://www.law.nyu.edu/graduateadmissions/eligibilityandstandards/>)
- How to Apply (<https://www.law.nyu.edu/graduateadmissions/>)
- Scholarships and Financing (<https://www.law.nyu.edu/graduateadmissions/scholarshipprograms/>)

## Program Requirements

The program requires the completion of at least 27 credits. Students must take three credits in introductory courses and 17 credits in the required tax courses listed below. The remaining seven credits may be satisfied by either tax or non-tax courses.

Course	Title	Credits
<b>Major Requirements</b>		
<i>Introductory Courses</i>		
LAW-LW 11449	Introduction to US Law	2
LAW-LW 12129	Introduction to U.S. Legal Practice	1
<i>Required Tax Courses</i>		
LAW-LW 11920	International Tax I	2
LAW-LW 10082	International Tax II	2
LAW-LW 10117	Corporate Tax for ITP Students	4
LAW-LW 10976	Tax Treaties	4
LAW-LW 11076	Taxation of International Business Transactions	3
A course in tax policy		2
<b>Electives</b>		
Other Elective Credits		7
<b>Total Credits</b>		<b>27</b>

## Online Courses

Some tax courses are available in an online format; however, full-time students are generally limited in which courses they can take by rules set by our law faculty, the New York bar examiners, and the USCIS (for those students studying on a visa). Specifically, the New York bar does not consider online courses to count toward eligibility for taking the bar examination (aside from exceptions made from Spring 2020 through Spring 2022). Foreign-educated students should consult with

the Office of Global Services (<https://www.nyu.edu/students/student-information-and-resources/student-visa-and-immigration/current-students/understand-your-legal-requirements.html>) to determine the effect of online classes on their visa status.

## Courses for New York Bar Exam Eligibility

It is possible to pursue the LLM in International Taxation while also completing 12 credits of coursework required for the New York bar examination. To do so, students must complete 29 credits in total: 17 credits in tax coursework and 12 credits in coursework required for the New York bar examination, including the three credits of required *Intro* coursework taken during the summer. These students enroll in an average of 13 credits in both the fall and spring semesters.

Beginning in 2018-2019, students are required to meet an additional skills competency and professional values requirement under **section 520.18 of the bar admission rules** (<http://www.nycourts.gov/ctapps/520rules10.htm#B18>). This requirement need not be fulfilled in order to sit for the bar exam, but must be fulfilled in order to gain admission to the bar. Many students in the ITP have worked for one year or more as an attorney prior to the LLM, and this work will often fulfill this requirement under "pathway 5." It is also possible to fulfill this section 520.18 requirement by working for six months following graduation in a "law office" under "pathway four." Questions about pathways four and five are addressed on pages 20-24 of an **FAQ** (<https://www.nycourts.gov/ctapps/news/skills.pdf>) document provided by the court. Additionally, the bar requires applicants to complete 50 hours of **pro bono work** (<http://www.law.nyu.edu/publicinterestlawcenter/forstudents/nys-bar-pro-bono-requirement/>) and also pass a character and fitness evaluation. We provide assistance to students seeking to find pro bono opportunities.

## Sample Plan of Study

Course	Title	Credits
<b>1st Semester/Term</b>		
LAW-LW 11449	Introduction to US Law	2
LAW-LW 12129	Introduction to U.S. Legal Practice	1
<b>Credits</b>		<b>3</b>
<b>2nd Semester/Term</b>		
LAW-LW 10117	Corporate Tax for ITP Students	4
LAW-LW 11920	International Tax I	2
LAW-LW 10082	International Tax II	2
<b>Elective Courses</b>		<b>4</b>
<b>Credits</b>		<b>12</b>
<b>3rd Semester/Term</b>		
LAW-LW 10976	Tax Treaties	4
LAW-LW 11076	Taxation of International Business Transactions	3
LAW-LW 11459	International Tax Policy Seminar	2
<b>Elective Courses</b>		<b>3</b>
<b>Credits</b>		<b>12</b>
<b>Total Credits</b>		<b>27</b>

## Learning Outcomes

In accordance with Revised ABA Standard 302; N.Y. Court of Appeals Rule 520.18(a)(1) please find an inventory of student learning outcomes that covers the areas of "substantive knowledge and procedural law"; lawyering skills; and "proper professional and ethical responsibilities to clients and the legal system."

## Tax Law

Tax law is relevant to a wide variety of legal matters, from corporate transactions to divorce negotiations to criminal prosecutions. At the

federal level, the tax law is the primary means by which the government attempts to influence behavior to achieve public policy objectives, whether by encouraging individuals to donate money to charity, purchase health insurance, or even ride public transportation to work. The basic *Income Taxation* course features a deep exploration of statutory law and examines why legislators drafted particular provisions of the tax law the way they did and whether they achieved their intended policy objectives. In order to take advantage of the vast tax curriculum at the Law School, the tax faculty strongly recommends that students enroll in *Income Taxation* during their 1L or 2L year, if possible. Students who desire to study tax further should next enroll in *Corporate Tax*, which examines the federal income tax treatment of corporations and their shareholders arising from various transactions, including transfers to controlled corporations, distributions, redemptions, liquidations, and acquisitive and divisive reorganizations.

In selecting from over 50 advanced tax courses offered at the Law School each year, students should consider taking courses within the following areas of tax specialization:

- *Business Taxation*. In addition to *Corporate Tax*, students planning to work on transactional matters at a corporate law firm or a major accounting firm should enroll in *Partnership Taxation*, *International Tax I & II*, and *Advanced International Tax: Outbound*.
- *Government/Policy*. All students who plan to pursue a career in tax law may benefit from taking one of several tax policy offerings, including the *Tax Policy and Public Finance Colloquium*. Students interested in serving in government, working at a think tank, or pursuing a career in legal academia are strongly encouraged to enroll in one or more of these seminars.
- *Individuals/Non-Profits*. Students who desire to advise individual clients, rather than businesses, should consider enrolling in Estate and Gift Taxation, Tax-exempt Organizations, and/or Tax Aspects of Charitable Giving.
- *Tax Controversy*. Tax controversy involves the representation of taxpayers, both individuals and businesses, in disputes with the taxing authority (such as the IRS) at the administrative and judicial levels. Students who are drawn more to litigation than transactional work should consider this practice area. Students who are interested in tax controversy should enroll in *Survey of Tax Procedure*, *Tax Procedure*, and/or *Tax Penalties & Prosecutions*.

Find out more about Tax (<https://www.law.nyu.edu/areasofstudy/tax/>) at NYU Law.

## Policies

### Program Policies

Full-time LLM in International Taxation students must take all courses in the on-campus format, with the possible exception of courses not offered in the on-campus format during their period of on campus study (typically the fall and spring semesters). (Additional limits are listed below.) The full-time program incorporates student/faculty interactions as we work through the problem method of instruction.

Students studying on an F-1 visa are limited in the number of online course credits they can take, students on a J visa may not take any online courses towards their degree requirements, and students whose first

degree in law was from another country who are using the LLM to qualify for the New York Bar Exam should not take any online courses, as the bar exam does not count these credits towards their requirements.

Students may approach the Moses Center for Student Accessibility to explore accommodations. The Graduate Tax Program will consider policy exceptions in exigent circumstances including but not limited to: lengthy illness or injury, the scheduling of required courses only in the evening (conflicting with parenting obligations), etc.

### NYU Policies

University-wide policies can be found on the New York University Policy pages (<https://bulletins.nyu.edu/nyu/policies/>).

### School of Law Policies

Additional academic policies can be found on the School of Law academic policies page (<https://bulletins.nyu.edu/graduate/law/academic-policies/>).