**Degree Requirement Checklist**

LL.M. and certificate applicants must have satisfactorily completed a basic tax income course in law school or demonstrated comparable work experience. An applicant who cannot meet this requirement must take the basic tax course in taxation (Taxation 600) offered in Temple’s JD program in the student’s first term of enrollment. Credits earned in meeting this prerequisite will not be applied toward the LL.M. degree or certificate.

**TAX LL.M.**

* coursework completed within 4 years of initial enrollment
* 24 credits
* GPA of 2.5 or higher
* satisfaction of writing requirement, which can be met by completing any of the classes marked “(W)”

**CORE CURRICULUM**

[ ] Corporate Taxation

[ ] Taxation of Partnerships (for 2 or 3 credits)

[ ] Taxation II (for 2 or 3 credits)

**ELECTIVES**

[ ] Criminal Tax Litigation and Procedure (White Collar Crime)

[ ] Drafting and Analyzing Fundamental Estate Planning Documents (W)

[ ] Estate and Gift Taxation *(no longer a core requirement for the LL.M., but now counts as an elective toward the LL.M.)*

[ ] ERISA Fiduciary Provisions (W)

[ ] Estate Planning I (W)

[ ] Estate Planning II

[ ] Guided Research in Taxation (W)

[ ] Income Taxation of Estates and Trusts

[ ] International Taxation

[ ] Introduction to Employee Benefits Law

[ ] IRS Collections

[ ] Low Income Taxpayer Policy and Practice

[ ] Negotiating and Drafting Tax Provisions in Corporate Acquisition Agreements (W)

[ ] Non-Tax Issues in Estate Planning

[ ] Orphans’ Court Pleading and Trial Practice

[ ] Planning for the Family that Owns and Operates a Business

[ ] Professional Conduct in Tax Practice (W)

[ ] Qualified Employee Benefit Plans

[ ] Real Estate Taxation

[ ] State and Local Taxation

[ ] Tax Policy: Employee Benefit Focus

[ ] Tax Policy and Administration Colloquium (W)

[ ] Tax Procedure

[ ] Tax Practicum

[ ] Taxation of Executive Compensation

[ ] Taxation of Exempt Organizations

[ ] Taxation of S Corporations

[ ] Welfare Benefit Plans

**Estate Planning Certificate**

* coursework completed within 2 years
* 9 credits
* GPA of 2.5 or higher

[ ] Estate Planning I

Choose 3 of the following:

[ ] Drafting and Analyzing Fundamental Estate Planning Documents

[ ] Estate Planning II

[ ] Estate and Gift Taxation *(no longer a core requirement for the LL.M., but now counts as an elective toward the EP Certificate)*

[ ] Income Taxation of Estates and Trusts

[ ] Non-Tax Issues in Estate Planning

[ ] Orphans’ Court Pleading and Trial Practice

[ ] Planning for the Family that Owns and Operates a Business

**Employee Benefits Certificate**

* coursework completed within 2 years
* 8 credits
* GPA of 2.5 or higher

[ ] Introduction to Employee Benefits Law

Choose three of the following:

[ ] ERISA Fiduciary Provisions

[ ] Qualified Employee Benefit Plans

[ ] Tax Policy: Employee Benefit Focus

[ ] Taxation of Executive Compensation

[ ] Welfare Benefit Plans