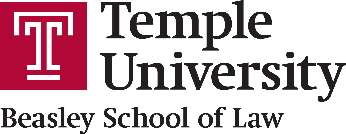
**Degree Requirement Checklist**

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