

# LAW, LLM

The Law, LLM degree is offered with two concentrations: Taxation and Business Transactions.

The concentration in Taxation provides lawyers with educational opportunity to obtain an advanced degree in tax law that is both broad-based but also in-depth. Students can also choose electives allowing for concentrations in either Estate Planning or Business Tax.

The concentration in Business Transactions is designed to train students to serve the needs of business and tax clients throughout the life cycle of a business venture. The skills-based program begins with formation and choice of business entity, then addresses, possible reorganizations and mergers as the business matures. The concentration also offers elective courses in various business tax courses.

## Admissions

The Graduate Admissions Committee of the Law School will review all applications for admission. The Committee will evaluate each candidate based on the likelihood of success in the program.

As the primary indicator of success in the program, the Committee will consider prior academic performance and other undergraduate and graduate school undertakings. However, the Committee will also take into account relevant practical experience. While the Law School does not usually require letters of recommendation and interviews for the graduate programs, the Committee may request them under appropriate circumstances.

Candidates for the degree of Law, LLM with either a concentration in Taxation and Business Transactions must have a law degree and an academic record reflecting an ability to perform graduate work.

## Law, LL.M. with a Concentration in Taxation

The University of Alabama School of Law offers its Graduate Tax Program leading to the Law LL.M. with a concentration in Taxation upon the completion of 24 semester hours of graduate course work. The curriculum for degree candidates allows for completion of the degree in six semesters, covering two calendar years. But it is possible to take four courses a semester by taking classes four nights a week and finish in one year. Classes are offered Monday-Thursday from 5:30 to 7:30 or 8:30 p.m.

Code and Title	Hours
<b>Required Courses</b>	
LAW 801 Personal Income Taxatn	2
LAW 803 Capital Gains Transact	3
LAW 808 Tax Procedure	2
LAW 805 Corporate Taxation	3
LAW 807 Taxation Partners & Partnrship	3
LAW 611 Advanced Legal Research	2
<b>Elective Courses: (may include Law, online Business, and tax courses)</b>	<b>9</b>
<b>Total Hours</b>	<b>24</b>

Students are required to attend an online summer orientation session in the summer before classes begin. The summer orientation trains students on the interactive online technologies, describes administrative policies and procedures and introduces students to the Tax Research and Personal Income Tax courses.

Degree candidates are also required to take comprehensive exams administered at the Law School in Tuscaloosa in the summer after completing the first three semesters. Non-degree candidates are not required to take comprehensive exams.

## Law, LL.M. with a Concentration in Business Transactions

The Law, LL.M. requires the completion of 24 semester hours of graduate course work. The curriculum for degree candidates allows for completion of the degree in six semesters, covering two calendar years. But it is possible to take four courses a semester by taking classes four nights a week and finish in one year.

Code and Title	Hours
<b>Required Courses</b>	
LAW 645 Business Organizations	2
LAW 839 Survey of Intellectual Prop	3
LAW 709 Securities Regulation	2
LAW 703 Corp Mergers Acquisitns	3
LAW 760 Accounting For Lawyers	3
LAW 816 Transactional Draftg Corp Law	2
LAW 685 Business Planning	2
<b>Elective Courses: (may include Law and Business tax courses)</b>	<b>7</b>
<b>Total Hours</b>	<b>24</b>

Degree candidates not currently enrolled in the UA Law School JD program are also required to take comprehensive exams administered at the Law School in Tuscaloosa in the summer after completing the first three semesters. Non-degree candidates are not required to take comprehensive exams.