Cover photo: Deborah Tarwasokono and Philip Mammen completed externships at the U.S. Department of Treasury - International Tax Counsel’s Office. Both are now Associates at Ernst & Young LLP (Deborah is in Washington, DC, and Phillip is in Houston)
The Study of Tax Law at Georgetown
The Study of Tax Law at Georgetown

The study of tax law at Georgetown offers a unique combination of full-time and adjunct faculty, the most extensive tax curriculum in the country, and the opportunity to study tax in Washington, D.C., where the nation’s laws are made, interpreted, and enforced.

The Law Center is located near the foot of Capitol Hill, two blocks from the U.S. Tax Court, and a short walk from the Supreme Court, the Internal Revenue Service, the Treasury Department and the Department of Justice. Georgetown draws upon these unique resources to enrich our students’ experience.

Students at Georgetown may pursue a J.D. degree, or a specialized LL.M. degree in tax law on a full-time or part-time basis. J.D. students also have the option of obtaining both the J.D. and LL.M. degrees in three and one half years of study.

A Rich Academic Life

Georgetown’s extensive tax curriculum offers students the opportunity to choose from more than 70 courses and seminars dealing with every aspect of tax law. These courses range from foundational subjects such as corporate, partnership and international tax, as well as dozens of advanced offerings across a variety of specialized areas.

The Law Center regularly hosts conferences addressing domestic and foreign tax issues, as well as panel discussions with national tax experts and government tax officials. During the fall and spring semesters, students may enroll in a variety of externships, which have become important assets in the legal job search process. Externships can be secured with government agencies and non-profit organizations, and for Tax LL.M. students, also with for-profit entities like law firms and accounting firms.

Students may also broaden their horizons by taking elective courses at the business school or the graduate school on the University’s Main Campus. There are many opportunities for writing papers, in seminars or as faculty-supervised Graduate Independent Research, which can lead to opportunities for publication.
4 CITY BLOCKS FROM THE U.S. CAPITOL
A Distinctive Faculty

The breadth of our full-time and adjunct faculty, numbering more than 100 professors total, enables Georgetown to offer an exceptionally large and specialized array of tax courses, taught by professors who bring to the classroom their various experiences in the government, the private sector, academia, and the non-profit community.

Our full-time faculty includes teachers and scholars who are regularly consulted by business, the United States government, and international organizations, including the International Monetary Fund, the OECD and the World Bank. The full-time faculty has expertise in not only technical issues of taxation, but also the intersection of tax law and public finance, international trade, fiscal policy, behavioral economics and civil rights. Our adjunct faculty include practitioners at major law and accounting firms, non-profit organizations and think-tanks, as well as top government officials at the Internal Revenue Service, the Department of Treasury, the Department of Justice, and judges at the U.S. Tax Court. At Georgetown, students have the opportunity to be taught not only by world-renowned scholars and top practitioners, but by those who are actually creating tax policy and enforcing and interpreting U.S. tax laws.

Full-Time Faculty

Professor John Brooks
A.B., Harvard College; J.D., Harvard Law School

Professor Brooks teaches and writes on tax law and policy. His current research focuses on issues of risk-sharing and insurance across a range of public finance and tax policy issues. He also studies and writes on the law and economics of higher education. Before coming to Georgetown in 2011, Professor Brooks was a Climenko Fellow and Lecturer on Law at Harvard Law School. Previously, he clerked for Judge Norman H. Stahl of the U.S. Court of Appeals for the First Circuit and practiced tax law at Ropes & Gray LLP in Boston. Professor Brooks is an honors graduate of Harvard College and Harvard Law School, where he was an Olin Fellow in Law & Economics.
Professor Stephen Cohen  
A.B., Amherst College; J.D., Yale Law School  
Professor Cohen teaches courses at the Law Center in two principal areas: tax and international human rights. Prior to joining the faculty in 1980, Professor Cohen served as corporate secretary of the Southern Africa Enterprise Development Fund, established by the U.S. government to encourage private sector development in Southern Africa. He was also Deputy Assistant Secretary for Human Rights from 1978-1980 and has served as a consultant to the Department of State. Professor Cohen’s writings include a casebook on federal income taxation and various articles on taxation, corporate law, national security and foreign policy. Professor Cohen has also taught at Harvard, Stanford, the University of Wisconsin, the University of Cape Town in South Africa and at Heidelberg University in Germany.

Professor Lilian Faulhaber  
A.B., Harvard College; M.Phil., Cambridge University; J.D., Harvard Law School  
Professor Faulhaber teaches in the areas of tax law and international law. Before joining the Georgetown faculty, she was an associate professor at Boston University School of Law. From 2013-2015, Professor Faulhaber served as an advisor at the Organization for Economic Cooperation and Development, where she worked on the Base Erosion and Profit Shifting (BEPS) project. Professor Faulhaber has published articles on international taxation, tax avoidance, charitable giving and European Union law. She clerked for Senior Judge Robert E. Keeton and Judge William G. Young, both on the U.S. District Court for the District of Massachusetts, and was an associate at Cleary Gottlieb Steen & Hamilton LLP in New York.

Professor Brian Galle  
A.B., Harvard College; J.D., Columbia Law School; LL.M. (Taxation), Georgetown University Law Center  
Professor Galle’s research and teaching interests include taxation, non-profit organizations, behavioral organizations, behavioral law and economics, federalism, public finance and economics. Prior to joining the Law Center, he was a professor at Boston College Law School. Professor Galle has also been a visiting professor at Georgetown and The George Washington University Law School, as well as a visiting fellow at the Urban/Brookings Tax Policy Center. He practiced for three years as an attorney in the Criminal Appeals and Tax Enforcement Policy Section of the Tax Division at the U.S. Department of Justice. Professor Galle also clerked for Judge Robert A. Katzmann of the U.S. Court of Appeals for the Second Circuit, and Judge Stephen M. Orlofsky of the U.S. District Court for the District of New Jersey.

“The Georgetown LL.M. was a big part of how I was able to get a job teaching law. Washington D.C. is the hub of the tax policy universe and during my year, I had the opportunity to attend a dozen conferences, panels and other events where I could hear from and meet leaders in the field. I think Georgetown is the ideal place to prepare for a teaching career.” — Brian Galle, Associate Professor Georgetown Law
GROSS INCOME

AGI = BUSINESS INCED
Person Inced

Options

TAX RATES

Net
Professor Itai Grinberg
B.A., Amherst College; J.D., Yale Law School

Professor Grinberg teaches and writes in the areas of cross-border taxation, tax and development and U.S. tax policy. Professor Grinberg joined the faculty from the Office of International Tax Counsel at the Department of Treasury. At Treasury, he represented the United States on tax matters in multilateral settings, negotiated tax treaties with foreign sovereigns, and was involved with international tax legislative developments and cross-border tax regulations. He also practiced law at Skadden, Arps, Slate, Meagher & Flom LLP in New York, where his practice focused on a wide range of international tax controversy and planning matters. In 2005, Professor Grinberg served as counsel to the President’s Advisory Panel on Federal Tax Reform, where he advised a bipartisan presidential commission that made sweeping proposals to restructure the U.S. tax code. Prior to law school, he worked as a development consultant in Central America where he helped to establish a consulting firm focused on creating greater prosperity in developing countries through good business strategy. Professor Grinberg is a term member of the Council on Foreign Relations.

Professor Charles Gustafson
B.S., University of Buffalo; J.D., University of Chicago Law School; LLD (Honoris Causa), University of Fribourg (Switzerland)

Professor Gustafson teaches tax law and policy and international law. He has authored articles on taxation and international law issues, co-authored three casebooks on taxation, has served on various committees on tax and international law of the American Bar Association and the American Law Institute, and serves as an arbitrator in domestic and international law contract disputes. Professor Gustafson has lectured on matters of international importance, taught courses for the Internal Revenue Service, and served for five and a half years as the Associate Dean for International and Graduate Programs. Before joining the Law Center faculty in 1972, he was an attorney-advisor at the State Department, as well as a lecturer in law at the Ahmadu Bello University in Zaria, Nigeria, where he assisted with the organization of the first law degree program in that country. He also practiced as an associate with Shearman & Sterling in New York and Surrey and Morse in Washington, D.C.

“In the current world economy, tax professionals must think globally. Georgetown is an ideal place to learn these skills, with its unparalleled array of international tax courses and a student body that is truly multi-national.” — Charles H. Gustafson Professor of Law
**Professor Stafford Smiley**  
**B.A., Yale University; J.D., Harvard Law School**

Professor Smiley is a Professor and Faculty Director of the Graduate Tax Program, and Senior Counsel at the law firm of Caplin & Drysdale. He specializes in the taxation of corporate and noncorporate business entities, intergenerational wealth planning and international transactions. He is also a professor at the University of Lodz in Poland and at the Moscow State Institute of International Relations (MGIMO) in the Russian Federation, and has taught as a visiting professor in graduate tax programs in Austria, Australia and Brazil. Prior to entering law practice, he served as a law clerk to Judge Arnold Raum of the United States Tax Court.

**Professor Philip M. Tatarowicz**  
**B.A., Benedictine University; J.D., Northern Illinois University College of Law; LL.M. (Taxation), Georgetown University Law Center.**

Professor Tatarowicz is a Professor in the Graduate Tax Program at Georgetown, and the Faculty Advisor of the State and Local Tax (SALT) Certificate Program. He is also Of Counsel at the law firm of Morrison & Foerster LLP in Washington, D.C. Professor Tatarowicz has taught at the Law Center as an adjunct professor since 1984, and became a full-time professor in the Graduate Tax Program in 2011. Prior to joining the Law Center full-time, he served as the national leader of the State & Local Tax Practice at Ernst & Young LLP. He teaches and writes on issues that address multijurisdictional taxation, as well as federal limitations on the powers of local governments to tax. Professor Tatarowicz also serves as a faculty advisor to the *Tax Lawyer* and *The State and Local Tax Lawyer*, and since 1982, he has chaired the Law Center’s Advanced State and Local Tax Institute.

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**Adjunct Faculty Profile: Eric Solomon**

Eric Solomon served as the Assistant Secretary for Tax Policy at the Treasury Department from late 2006 to early 2009, prior to which he held the positions of Deputy Assistant Secretary for Tax Policy and Deputy Assistant Secretary for Regulatory Affairs. Before joining the Treasury Department in 1999, Professor Solomon was a partner at Ernst & Young LLP and a member of the Mergers and Acquisitions Group of the National Tax Department in Washington, D.C. He also served as Assistant Chief Counsel (Corporate) for the Internal Revenue Service, heading the IRS legal division with responsibility for corporate tax issues. At the Law Center he teaches courses on corporate taxation.
Adjunct Faculty

Richard Ansbacher
Partner, Fried, Frank, Harris, Shriver & Jacobson LLP
B.A., University of Florida Levin College of Law; J.D., University of Florida Law School; LL.M. (Taxation), New York University School of Law

James C. Armitage
Of Counsel, Caplin & Drysdale Chartered
B.A., American University; J.D., The George Washington University Law School

John Bates
Partner, Baker & Hostetler LLP
B.A., University of Virginia; J.D.; University of Virginia School of Law; LL.M. (Taxation), Georgetown University Law Center

Rafic H. Barrage
Partner, Baker & McKenzie LLP
U.L.B., London Guildhall University; J.D., Mercer University School of Law; LL.M. (Taxation), Georgetown University Law Center

G. William Beard
Senior Technical Reviewer, Internal Revenue Service Office of Chief Counsel (Procedure & Administration)
B.S., Ohio State University; J.D., University of Toledo College of Law

Edward J. Beckwith
Partner, Baker & Hostetler LLP
B.S., Pennsylvania State University; J.D., LL.M. (Taxation), Georgetown University Law Center

Dennis P. Bedell
Senior Counsel, Miller & Chevalier Chartered
A.B., Harvard University; J.D., University of Michigan Law School

Ray Beeman
Managing Director, PKMG LLP
B.S., University of California, San Diego; J.D., University of California School of Law; LL.M. (Taxation), Georgetown University Law Center

William P. Bowers
Senior Counsel, Office of the Assistant Secretary of the Treasury for Tax Policy, U.S. Department of Treasury
B.B.A., Texas A&M University; J.D., Southern Methodist University School of Law; LL.M. (Taxation), Georgetown University Law Center

Patrick J. Browne, Jr.
Managing Director, PKMG LLP
B.S.M., Tulane University; J.D., Tulane University School of Law; LL.M. (Taxation), Georgetown University Law Center

The Honorable Ronald L. Buch, Jr.
Judge, United States Tax Court
B.B.A., Northwood University; J.D., Detroit College of Law; LL.M., Capital University Law School

Christopher W. Call
Attorney-Advisor, U.S. Department of Treasury – Office of Tax Policy
B.S., Brigham Young University; M.B.A., University of Utah; J.D., University of Utah School of Law; LL.M. (Taxation), Georgetown University Law Center

Richard A. Capino
Principal, Ernst & Young LLP
B.A., University of Maryland; J.D., University of Maryland Law School; M.B.A., Old Dominion University

Brandon Cash Carlton
Principal, Ernst & Young LLP
B.S., Brigham Young University; M.B.A., University of Utah; J.D., University of Texas School of Law; LL.M. (Taxation), Georgetown University Law Center

Robert T. Carney
Senior Counsel, Florida Power & Light Company
B.A., Northwestern University; J.D., Georgetown University Law Center

Douglas W. Charnas
Partner, McGuire Woods LLP
A.B., Ohio University; J.D., Case Western Reserve University School of Law; LL.M. (Taxation), Georgetown University Law Center

Nathan Clukey
Trial Attorney, U.S. Department of Justice - Tax Division
B.A., Virginia Tech University; J.D., Catholic University Columbus School of Law; LL.M. (Taxation), Georgetown University Law Center

Adam B. Cohen
Partner, Sutherland, Asbill & Brennan LLP
B.A., University of Virginia; J.D., Harvard Law School

Bryan P. Collins
Partner, Deloitte Tax LLP
B.B.A. (Accounting), University of Texas; J.D., University of Texas School of Law; LL.M. (Taxation), New York University School of Law

Stephen Comstock
Director of Tax & Accounting, American Policy Institute
B.A., University of Texas; J.D., The George Washington University Law School

Robert J. Crnkovich
Principal, Ernst & Young LLP
B.S., Marquette University; J.D., Marquette University Law School; LL.M. (Taxation), Georgetown University Law Center

David J. Curtis
Partner, Morgan, Lewis LLP
B.A., St. Louis University; J.D., St. Louis University School of Law

Glenn Dance
Special Counsel, Internal Revenue Service (Pass-Thrus and Special Industries)
B.B.A., Temple University; J.D., Temple University School of Law

Lloyd De Vos
Senior Partner, De Vos & Co. PLLC
B.A., B.B.A., Kent State University; J.D., Georgetown University Law Center; LL.M. (Taxation), New York University School of Law

Bruce Decker
Managing Director, PricewaterhouseCoopers LLP
B.A., Michigan State University; J.D., Michigan State University College of Law; LL.M. (Taxation), New York University School of Law

Ellis Duncan
Director, Graduate Tax Program – Georgetown University Law Center
B.S.M., Tulane University; J.D., Tulane Law School; M.S. (Accounting), The George Washington University; LL.M. (Taxation), Georgetown University Law Center

Henry Charles Eickelberg
Faculty Advisor, Employee Benefits Certificate Program – Georgetown University Law Center
B.A., DePaul University; J.D., M.L., John Marshall Law School

Andrew M. Eisenberg
Partner, Jones Day
B.B.A., Mercer University; M.S. (Taxation), American University; J.D., California Western School of Law; LL.M. (Taxation), Georgetown University Law Center

Peter I. Elinsky
Former National Partner in Charge, Compensation & Benefits, KPMG LLP
B.S., University of Connecticut; J.D., Suffolk University Law School; LL.M. (Taxation), Boston University Law School

David M. Ernick
Principal, PricewaterhouseCoopers LLP
B.A., Boston University; M.B.A., Boston University; J.D., Boston College Law School

Marianne Evans
Principal, KPMG LLP
B.B.S., Oklahoma City University; J.D., Oklahoma City University College of Law; LL.M. (Taxation), Georgetown University Law Center

Richard D. Fultz
Executive Director, Ernst & Young LLP
B.A., University of Florida; J.D., University of Florida College of Law; LL.M. (Taxation), Georgetown University Law Center
Timothy Gillis  
Partner, KPMG LLP  
B.S., Pensacola Christian College; J.D., Georgetown University Law Center

John P. Gimigliano  
Principal, KPMG LLP  
B.A., Miami University of Ohio; J.D., University of Cincinnati College of Law; LL.M. (Taxation), Georgetown University Law Center

Israel Goldowitz  
Chief Counsel, Pension Benefit Guaranty Corporation  
B.A., Boston University; J.D., The George Washington University Law School

H. Carter Hood  
Partner, Ivins, Phillips & Barker, Chartered  
A.B., Harvard College; J.D., Harvard Law School

Jasper A. Howard  
Partner, Linklaters  
B.S., University of Kentucky; J.D., Duke University School of Law; LL.M. (Taxation), New York University School of Law

Gary R. Huffman  
Partner, Vinson & Elkins LLP  
B.S., University of Illinois; J.D., University of Texas Law School

J. Walker Johnson  
Partner, Steptoe & Johnson LLP  
B.A., Cornell University; J.D., University of Kansas School of Law; LL.M. (Taxation), Georgetown University Law Center

Alan Kaden  
Partner, Fried, Frank, Harris, Shriver & Jacobson LLP  
B.S., University of Pennsylvania; J.D., Columbia Law School

Yoram Keinan  
Shareholder, Greenberg Traurig LLP  
B.A., LL.B., Tel Aviv University; LL.M., Hebrew University; M.B.A., Bar Ilan University, Israel; M.P.A., Harvard University; LL.M., Harvard Law School; S.J.D., University of Michigan

Ryan J. Kelly  
Attorney-Advisor, Associate Chief Counsel (International) – Internal Revenue Service  
B.B.A., University of Georgia; J.D., Mercer University School of Law; LL.M. (Taxation), Georgetown University Law Center

Kevin M. Keyes  
Managing Director, KPMG LLP  
B.S., Bowling Green State University; J.D., Case Western Reserve University School of Law

David H. Kirk  
Executive Director, Ernst & Young LLP  
B.S., Syracuse University; J.D., University of Pittsburgh School of Law; LL.M. (Taxation), Georgetown University Law Center

Jeffrey S. Korenblatt  
Partner, Reed Smith LLP  
B.S.F.S., Georgetown University; J.D., University of Michigan Law School

Jeffrey W. Kroh  
Principal, Groom Law Group  
B.S., Bucknell University; J.D., Villanova University School of Law

Todd Lard  
Partner, Eversheds Sutherland LLP  
B.A., Dallas Baptist University; J.D., University of Oklahoma College of Law; LL.M. (Taxation), Georgetown University Law Center

The Honorable David Laro  
Judge, United States Tax Court  
B.A., University of Michigan; J.D., University of Illinois College of Law; LL.M. (Taxation), New York University School of Law

The Honorable Albert G. Lauber  
Judge, United States Tax Court  
B.A., Yale University; M.A., Cambridge University; J.D., Yale Law School

Norman Lencz  
Partner, Venable LLP  
B.A., University of Maryland at College Park; J.D., Columbia Law School

Alan C. Levine  
Chief Counsel, District of Columbia Office of Tax and Revenue  
A.B., Brown University; J.D., Vanderbilt University School of Law; LL.M. (Taxation), Georgetown University Law Center

Scott M. Levine  
Partner, Jones Day LLP  
B.A., University of Pennsylvania; J.D., American University Washington College of Law

The Honorable Diana L. Leyden  
Special Trial Judge, United States Tax Court  
B.A., Union College, J.D., University of Connecticut School of Law; LL.M. (Taxation), Georgetown University Law Center

Stephanie A. Lipinski-Galland  
Partner, Williams Mullen, P.C.  
B.A., Christopher Newport University; J.D., College of William and Mary School of Law

Robert Liqueurman  
Principal, KPMG LLP  
B.S., State University of New York - Binghamton; J.D., St. John’s University School of Law; LL.M. (Taxation), New York University School of Law

Alexis MacVor  
Of Counsel, Steptoe & Johnson LLP  
B.A., Colgate University; J.D., University of Washington; LL.M. (Taxation), University of Florida College of Law

The Honorable L. Paige Marvel  
Chief Judge, United States Tax Court  
B.A., College of Notre Dame of Maryland; J.D., University of Maryland Law School

Brian C. McManus  
Partner, Latham & Watkins LLP  
B.A., University of Massachusetts – Amherst; J.D., Suffolk University Law School; LL.M. (Taxation), Georgetown University Law Center

John J. Merrick  
Special Counsel to the Deputy Associate Chief Counsel (International) – Internal Revenue Service  
B.B.A., Loyola University (Chicago); J.D., Loyola University School of Law (Chicago); LL.M., De Paul College of Law

Saul Mezei  
Partner, Morgan Lewis LLP  
B.A., University of Baltimore; J.D., Benjamin N. Cardozo School of Law; LL.M. (Taxation), Georgetown University Law Center

Glenn E. Mincey  
Principal, KPMG LLP  
B.A., Louisiana State University; J.D., Louisiana State University School of Law; LL.M. (Taxation), Georgetown University Law Center

Anne E. Moran  
Retired Partner, Steptoe & Johnson LLP  
B.A., Wellesley College; J.D., Harvard Law School

Rayth Myers  
Senior Manager, Ernst & Young LLP  
B.A., University of Michigan; J.D., University of Oregon School of Law; LL.M. (Taxation), Georgetown University Law Center

Walter Nagel  
Partner, Crowell & Moring LLP  
B.A., Rutgers University; M.B.A., Rutgers University; J.D., Rutgers University School of Law - Newark; LL.M. (Taxation), Georgetown University Law Center

Brian J. O’Connor  
Partner, Venable LLP  
J.D., Washington & Lee University School of Law; LL.M. (Taxation), Georgetown University Law Center

John R. Paliga  
Member, Gordon Feinblatt LLC  
B.S., Youngstown State University; J.D., Ohio State University College of Law; LL.M. (Taxation), George Mason University Law Center

The Honorable Peter J. Panthusos  
Chief Special Trial Judge, U.S. Tax Court  
B.S., Bryant College; J.D., Suffolk University Law School; LL.M. (Taxation), Boston University School of Law

Joseph M. Pari  
Partner, Linklaters LLP  
B.S., Providence College; J.D., Boston College Law School; LL.M. (Taxation), New York University School of Law

Barksdale Penick  
Principal, Ernst & Young LLP  
B.S., State University of New York at Albany; J.D., Hofstra University School of Law; LL.M. (Taxation), New York University School of Law

Scott H. Rabinowitz  
Director, PricewaterhouseCoopers LLP  
B.S., State University of New York at Albany; J.D., Hofstra University School of Law; LL.M. (Taxation), New York University School of Law

Brian A. Rimmke  
Senior Manager, Ernst & Young LLP  
B.A., Hope College; J.D., Michigan State University College of Law; LL.M. (Taxation), Georgetown University Law Center

Christopher S. Rizek  
Member, Caplin & Drysdale, Chartered  
A.B., Dartmouth College; J.D., LL.M. (Taxation), Georgetown University Law Center

John J. Rooney  
Director, KPMG LLP  
B.A., Seton Hall University; J.D., University of Virginia School of Law
Agnieszka E. Samoc  
Senior Director of Taxation, Danaher Corporation  
B.Com, Australia National University; LLB, Australia National University; LL.M. (Taxation), Georgetown University Law Center

Michael I. Sanders  
Partner, Blank Rome, LLP  
B.S., New York University; LL.B., New York University School of Law; LL.M. (Taxation), Georgetown University Law Center

Gary Scanlon  
Attorney-Advisor, U.S. Department of Treasury (International Tax Counsel)  
B.A., Ohio University; J.D., University of Chicago Law School; LL.M. (Taxation), Northwestern University School of Law

Paul M. Schmidt  
Partner, Baker & Hostetler LLP  
B.S., Miami University; J.D., LL.M. (Taxation), Georgetown University Law Center

Mark A. Schneider  
Principal, Deloitte Tax LLP  
B.A., University of California, Berkeley; J.D., LL.M., DePaul University Law School

Vanessa A. Scott  
Partner, Sutherland, Asbill & Brennan LLP  
A.B., Duke University; J.D., Vanderbilt University School of Law; LL.M. (Taxation), Georgetown University Law Center

A. Christopher Sega  
Partner, Venable LLP  
A.B., Dartmouth College; M.B.A., The George Washington University; J.D., Catholic University School of Law

Eric Serron  
Partner, Steptoe & Johnson LLP  
B.A., University of Wisconsin; M.A., University of Wisconsin; J.D., University of Wisconsin Law School

Chantel Sheaks  
Principal of Government Relations, Buck Consultants  
B.A., Randolph Macon College; J.D., Northeastern University School of Law

Douglas L. Siegler  
Partner, Sutherland, Asbill & Brennan LLP  
B.A., Princeton University; J.D., Duke University School of Law

Jason T. Smyczek  
Senior Technical Reviewer, Internal Revenue Service Office of Chief Counsel (International)  
B.A., The Ohio State University; J.D., George Washington University Law School

Eric Solomon  
Director of National Tax, Ernst & Young LLP  
A.B., Princeton University; J.D., University of Virginia School of Law; LL.M. (Taxation), New York University Law School

Robin Solomon  
Partner, Ivins Phillips & Barker Ctd  
A.B., Stanford University; J.D., Harvard Law School

Raymond Stahl  
Special Counsel (International), Internal Revenue Service  
B.A., Williams College; J.D., Harvard Law School

Sanford W. Stark  
Partner, Morgan Lewis LLP  
B.A., Yale University; J.D., Duke University School of Law

Samuel P. Starr  
Tax Specialist, Bloomberg BNA  
B.S., Pennsylvania State University; J.D., University of Virginia School of Law; LL.M. (Taxation), Georgetown University Law Center

William M. Sullivan Jr.  
Partner, Pillsbury Winthrop Shaw Pittman LLP  
B.A., Tufts University; M.A., Tufts University, J.D., Cornell University Law School

Stephen B. Tackney  
Benefits Tax Counsel, U.S. Treasury Department  
B.A., Emory University; J.D., Harvard Law School

Jonathan Talisman  
Capitol Tax Partners  
B.S., University of Virginia; J.D., University of Virginia School of Law

Joseph L. Tobin  
Associate Chief Counsel (International), Internal Revenue Service  
B.A., Reed College; J.D., University of Virginia Law School; LL.M. (Taxation), New York University School of Law

Tracy Villecco  
Attorney-Advisor, Internal Revenue Service Office of Chief Counsel (International)  
B.A., University of Dallas; J.D., Notre Dame Law School; LL.M., University of Denver College of Law

Darin A. Zywan  
Partner, KPMG LLP  
B.A., Virginia Tech University; J.D., George Mason University School of Law; LL.M. (Taxation), New York University School of Law
The practitioners who make tax law and policy – officials in the Treasury Department, the Internal Revenue Service, the tax-writing committees of Congress, and major law and accounting firms – work within walking distance of the Law Center. Georgetown draws heavily on those assets to provide the most comprehensive tax curriculum available in the United States, with over 70 courses offered annually. The following is a list of courses representative of those offered each year.

**GENERAL TAX PRACTICE**
- Basic Principles of Finance
- Federal Income Taxation
- Income Tax Accounting
- Introduction to Federal Income Tax, Research and Writing
- Tax Research and Writing
- Taxation of Property Transactions

**CORPORATE TAXATION**
- Business Planning Seminar
- Consolidated Returns
- Corporate Income Tax Law I
- Corporate Income Tax Law II
- Corporate Taxation
- Federal Taxation of Bankruptcies and Workouts
- Federal Taxation of Financial Institutions
- Tax Planning for Corporate Acquisitions Seminar
- Taxation of Energy Markets

**INTERNATIONAL TAXATION**
- Advanced International Taxation
- Comparative Tax Law
- EU Tax Law
- Global Indirect Tax: The VAT
- International Business Planning Workshop
- International Tax Law
- Survey of Transfer Pricing
- Tax Treaties
- Taxation in the European Union Seminar
- Transfer Pricing: Selected Topics
- The Foreign Tax Credit
- U.S. Inbound International Taxation
- U.S. Outbound International Taxation
- U.S. Taxation of International Transactions

**PASSTHROUGH ENTITIES**
- Advanced Partnership Taxation
- Drafting Partnership and LLC Agreements
- Private Equity and Hedge Funds: Taxation and Transactions
- S-Corporations and LLCs: Tax and Business Issues
- Tax Planning for Real Estate Transactions Seminar
- Taxation of Partnerships
- Venture Capital, Private Equity, and Entrepreneurial Transactions

**TAX CONTROVERSIES AND TAX PROCEDURE**
- Litigation of Individual Income Tax Issues Workshop
- Tax Fraud and Tax Crimes
- Tax Practice and Procedure (Administrative Practice)
- Tax Practice and Procedure (Litigation)

**EMPLOYEE BENEFITS**
- Employee Benefits: Executive Compensation
- Employee Benefits: Health & Welfare Plans
- Employee Benefits: Retirement Plans
- Employee Benefits Practicum
- Retirement Income: Taxation and Regulation
- Survey of Employee Benefits Law
- U.S. Employment Taxes

**ESTATE AND SUCCESSION PLANNING**
- Advanced Individual Income Tax and Personal Financial Planning
- Advanced Private Wealth Planning Seminar
- Estate & Gift Tax
- Income Taxation of Trusts, Estates, and Beneficiaries
- Special Topics in Transfer Tax

**TAX-EXEMPT ORGANIZATIONS**
- Advanced Topics in Exempt Organizations
- Tax Treatment of Charities and Other Nonprofit Organizations

**FINANCIAL PRODUCTS**
- Financial Derivatives Taxation
- Taxation of Debt Instruments and Securitization Transactions
- Taxation of Financial Instruments and Transactions

**STATE AND LOCAL TAX**
- Federal Limitations on State & Local Taxation
- Special Topics in State & Local Taxation
- State and Local Taxation: Income and Franchise Taxes
- State and Local Taxation: Sales & Use Taxes
- State and Local Taxation: Other Business Taxes
- Survey of State and Local Taxation

**TAX POLICY**
- Current Issues in Tax Policy
- Social Justice and Taxation
- Tax Law and Public Finance Workshop
- Tax Policy Seminar
70 COURSES
AND SEMINARS ON TAX LAW
Tax LL.M. Program

Widely recognized as one of the preeminent programs of its kind, Georgetown’s Master of Laws (LL.M.) in Taxation program has the highest enrollment (more than 200 students) among the graduate programs at the Law Center. Georgetown’s location in Washington, D.C. allows us to offer the most comprehensive tax curriculum of any graduate tax program in the country, comprising more than 70 different courses.

Master of Laws (LL.M.) in Taxation

Students may pursue the Tax LL.M. degree on a full-time or part-time basis. Full-time students normally must complete their degree requirements within one year. Part-time students generally complete their degree requirements within three years, with possible extensions made on a case-by-case basis. Georgetown also offers an Executive LL.M. in Taxation degree that may be completed entirely online. The Executive LL.M. offers students the same high-quality instruction and learning experience as the on-campus program but allows them the flexibility to attend class and complete assignments at times that are convenient to them.

Although the formal degree requirements are minimal, students enrolled in the Tax LL.M. program are required to take three courses: (1) Corporate Income Tax Law I, (2) Income Tax Accounting and (3) Basic Principles of Finance (a course covering basic accounting and finance concepts). Students who have taken substantially similar courses at the J.D. level may petition the Director of the Graduate Tax Program for a waiver of one or all of these required courses.

After acquiring the basic building blocks of tax practice, students are free to design their academic program to suit their individual career goals. Students desiring to concentrate in particular areas of tax will encounter a wide range of course selections. For example, the Law Center offers a number of advanced courses in specialties such as international taxation, business taxation, employee benefits law, state and local tax and tax procedure, just to name a few. Most courses are offered in the evening or late afternoon, thus accommodating the schedules of both full-time and part-time students.
200 STUDENTS
Certificate Programs

Students desiring to concentrate in a specific area of tax practice may choose among four certificate programs. The Certificates described below may be completed in conjunction with the LL.M. degree or on a stand-alone basis.

Certificate in International Taxation

Cross-border taxation constitutes the bread and butter of multinational taxpayers and the professional service firms that represent them, many headquartered in Washington, D.C. Georgetown’s Certificate program is comprised of a dozen international tax courses, all taught by top experts from law practices and Big Four Accounting firms. The core curriculum concentrates on inbound and outbound U.S. international tax, transfer pricing and tax treaties. Students may then choose among electives addressing cross-border tax controversies, European Union tax law, value-added taxation, the foreign tax credit, and a variety of courses addressing cross-border corporate tax planning. Several courses are taught in a “workshop” format, entailing weekly practice-based writing assignments.

Certificate in State & Local Taxation

For many large companies, the tax and administrative burdens imposed by state and local taxes significantly exceed those imposed by the Internal Revenue Code. As multinational companies and metro-area businesses expand their operations into additional states and nations via the internet and otherwise, the need for skilled SALT practitioners has never been greater. Georgetown’s SALT program, unique in the country, is taught by a distinguished faculty comprised of leading practitioners from professional service firms, Fortune 500 companies, and organizations representing the interest of state governments and corporate taxpayers. During the fall semester, students learn the basics of state income taxation (including formulary apportionment), sales and use taxes, property taxes, and specialized business taxes. During the spring, the focus shifts to federal constitutional limitations on state taxation, SALT controversy practice, and the complex intersection between federal and state corporate tax regimes. Students enrolled in the Tax LL.M. degree may supplement this curriculum with elective courses addressing value added tax, municipal bonds and public finance.

Certificate in Employee Benefits Law

This growing practice area spans everything from pensions and health plans to stock options and deferred compensation. Retirement assets constitute a high percentage of total domestic wealth, and the intersection between tax law and health plans has gained even greater prominence with the passage of the Affordable Care Act. Georgetown’s Certificate in Employee Benefits Law consists of three fall courses covering the key areas of Executive Compensation, Retirement Plans and Health
& Welfare plans, as well as a spring Practicum course designed to give students hands-on, practical experience in those subjects covered during the fall semester. Adjunct faculty from the private sector, the Internal Revenue Service, the Treasury Department and the Department of Labor bring to their teaching extensive practical experience in this area.

**Certificate in Estate Planning**

Top-notch estate planners must acquire not only technical expertise, but also the client-relations skills essential to this individualized area of practice. Adjunct faculty, all leading practitioners in their fields, draw on their wealth of expertise to equip our students with the requisite knowledge of tax law, trusts and estates, and charitable giving. During the spring semester, working in teams under a faculty mentor, students develop a comprehensive estate plan to address a complex, real-life, family situation. Students enrolled in the Tax LL.M. program may complement their Certificate studies with courses focusing on partnership taxation, S Corporations and LLCs, employee benefits, tax-exempt organizations, and other fields germane to an estate planning practice.
Scholarships and Fellowships

Georgetown offers at least a dozen graduate tax scholarships and fellowships to incoming Tax LL.M. students each year. These scholarships include up to ten graduate tax scholarships, as well as scholarships funded by KPMG LLP, Akin Gump, and the Council on State Taxation (COST). Other scholarship amounts may be awarded annually to individual students based on merit, and financial aid is available to most students.

Georgetown Graduate Tax Scholarships

Each year the Law Center designates up to ten incoming Tax LL.M. students as Graduate Tax Scholars based on their demonstrated interest in tax policy and their potential to excel in tax scholarship. All scholars receive full or partial tuition awards and participate in an enrichment program with leading tax scholars, practitioners, and government officials. The number and size of scholarships awarded each year depends on applicants' prior academic achievements.

Graduate Tax Scholars must complete a substantial research paper on a tax topic, either in a seminar course or as a Graduate Independent Research. These scholarships are available to both U.S. and foreign-trained Tax LL.M. students, and are limited to applicants who will be matriculating as full-time students. Scholars generally may not accept paid employment outside of the Law Center during the academic year, although they are free to apply for academic externships.

Leonard B. Terr Memorial Scholarship

In honor of the late Leonard B. Terr, a former Tax Partner at Baker & McKenzie and an Adjunct Professor of Law, this $50,000 annual scholarship provides tuition assistance for a tax LL.M. student who has demonstrated financial need, displays a commitment to pursuing a career in tax law and who embodies Georgetown's ideals of service to others.

Graduate Fellowships in State and Local Taxation

In conjunction with the Council on State and Local Taxation (COST), the Law Center invites applications for two annual fellowships in State and Local Taxation, one of the fastest-growing disciplines. COST is a membership organization comprised of approximately 50 corporations engaged in multistate business. Fellows receive a $7,500 stipend and an internship at COST, which exposes students to cutting-edge state and local tax issues through participation in the preparation of amicus briefs and analysis of state legislation.
KPMG Tax Scholarship
This scholarship of up to $15,000 is awarded annually on the basis of academic achievement and financial need. Students need not intend to specialize in any particular area of tax law in order to apply. This scholarship is made possible by the generosity of the tax professionals at KPMG and by matching gifts from the KPMG Foundation.

Akin Gump Robert Rothman Scholarship
The Akin Gump Robert Rothman Scholarship is made possible by the generosity of the law firm Akin Gump Strauss Hauer & Feld LLP in honor of the life of Robert Rothman, a Senior Counsel at the firm who was a major contributor to the firm’s tax practice. A partial award will be given to one full-time U.S.-Trained Tax LL.M. student per year that shows both scholastic aptitude and need. Selection will be based upon a candidate’s application materials.
**Careers**

The Office of Graduate Programs has a full-time professional development staff devoted exclusively to helping students with academic and career planning. They provide individual counseling sessions, weekly newsletters, resume review, mock interviews and panels featuring speakers (including many Georgetown alumni) from specialized areas of tax practice.

**Externships**

Because of Georgetown’s location in the Nation’s capital, students have numerous (more than 50, to be precise) opportunities for externships at government agencies, international organizations, and professional service firms. These externship opportunities are available during both the fall and spring semesters. Students completing externships do not receive compensation but earn academic credit. Tax LL.M. students in recent years have been awarded externships at the Internal Revenue Service, the Department of Treasury, the U.S. Tax Court, the Senate Finance Committee, the House Ways and Means Committee, the Joint Committee on Taxation, the Securities and Exchange Commission, as well as major law firms and the national offices of Big Four Accounting Firms. Successful externships can pave the way for permanent job offers following graduation.

**Interview Programs**

Early in the spring semester, Georgetown hosts the Taxation Interview Program (TIP), a job fair co-hosted with New York University. TIP provides Tax LL.M. students with the opportunity to interview with employers from national and regional law firms, major accounting firms, corporations and government agencies. The Internal Revenue Service also appears frequently on campus, participating in TIP during the spring and at the Government Interview Program during the fall semester. Major law firms and accounting firms host on-campus receptions and post job openings on the Law Center’s computerized job listing.

Justin Kasprisin participated in the Taxation Interview Program, where he received an offer to join the New York office of Davis, Polk & Wardwell LLP.
Clerkships

A Tax Court clerkship is one of the most useful credentials that a young tax lawyer can acquire. Over the years, numerous students have secured clerkships at the Tax Court, which is located across the street from the Law Center. Many of its judges hold Tax LL.M. degrees from Georgetown, and several teach or have taught here as adjunct professors. Students interested in applying should do so early in the summer before they matriculate at the Law Center. Interviews are generally conducted in September, when Georgetown and the U.S. Tax Court co-host Georgetown Day at the Tax Court, although occasionally opportunities arise at other times during the academic year.
For more information, to request an admissions brochure and application materials, or to apply online, please visit the Law Center’s website at www.law.georgetown.edu/admissions.

For questions about the Tax LL.M. degree, please contact Ellis Duncan, the Director of the Graduate Tax Program, at 202-662-4056 or ged5@law.georgetown.edu. For specific questions about the admissions process, you may contact the Graduate Admissions Office at 202-662-9020 or lawllmadnis@georgetown.edu.