



TAX LAW

The Study of Tax Law at Georgetown

GEORGETOWN LAW

\$100,000 AGI

\$10,000

\$50,000 in §170

The Study of Tax Law
at Georgetown

assets

private foundations



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, on campus or online. 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 65 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 such as 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

HART
SENATE OFFICE BUILDING



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.

100 TAX FACULTY





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.



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 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 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 for 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.



Director Ellis Duncan

B.S., Tulane University; J.D., Tulane University Law School; M.S. (Accounting), The George Washington University; LL.M. (Taxation), Georgetown University Law Center

Ellis Duncan is the Director of the Graduate Tax Program and an Adjunct Professor of Law. Mr. Duncan manages the Law Center's Tax LL.M. program, advises students on course selections and other academic matters, and teaches courses in federal income taxation and research and writing. He also oversees the graduate tax curriculum, consisting of more than 65 courses, reviews and recruits adjunct faculty members, and evaluates applicants for admission and scholarship awards. Mr. Duncan previously practiced tax law for several years at Dewey Ballantine in New York, NY, and Ropes & Gray in Washington, D.C., where his practice focused on the taxation of domestic and international mergers and acquisitions, dispositions, joint ventures, corporate and partnership restructurings, financial products and other derivatives.

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The Curriculum

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 65 courses offered annually. The following is a list of courses representative of those offered each year.

GENERAL TAX PRACTICE

Basic Principles of Finance
Ethics in Tax Law
Federal Income Taxation
Financial Statement Accounting for Tax Consequences
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
Tax Planning for Corporate Acquisitions Seminar
Taxation of Energy Markets
Taxation of Financial Institutions

INTERNATIONAL TAXATION

Advanced International Taxation
Comparative Tax Law
Current and Regulatory Developments in Business and International Taxation Seminar

EU Tax Law
Global Indirect Tax: The VAT
International Business Planning Workshop
International Tax
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

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

International Tax Controversy
Tax Court Advocacy 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
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

Special 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
Tax Law and Public Finance Workshop
Tax Policy Seminar

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 65 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*. 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, among others. Many courses are offered in the evening or late afternoon, thus accommodating the schedules of both full-time and part-time students.

A large, diverse crowd of students in a university setting, with the text "200 STUDENTS" overlaid in the center. The students are of various ethnicities and ages, some are looking towards the camera, while others are engaged in conversation or looking away. The background shows a modern building with large windows and a curved architectural element.

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, 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 State and Local Tax (SALT) practitioners has never been greater. Georgetown's SALT program, unique to Georgetown, 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



Daniel Strickland, Jessica Ledingham and Derek Berry
are alumni who have clerked at the U.S. Tax Court

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 these core subject matters. 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 eight graduate tax scholarships, six research fellowships, 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 Scholars

Each year the Law Center designates up to eight 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 tuition awards and participate in an enrichment program with leading tax scholars, practitioners, and government officials.

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.

Georgetown Tax Research Fellows

Georgetown selects up to six students to serve as Tax Research Fellows each year. Tax Research Fellows are awarded a partial tuition scholarship and are paired with a tax professor who serves as a mentor to the student during his or her studies at Georgetown. Tax Research Fellows are given the opportunity to work one-on-one with their faculty mentor to produce a substantial research paper on a tax topic.

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 full tuition 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.



20+ GRADUATE TAX SCHOLARSHIPS

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.

Albert G. Lauber Endowed Scholarship

Established by Professor Craig Hoffman in honor of the Honorable Albert G. Lauber and his service to Georgetown, this partial tuition scholarship is awarded annually to an incoming Tax LL.M. student on the basis of academic achievement and potential to excel in the practice of tax law.

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 Graduate Tax Program 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, as well as major law firms and the national offices of Big Four Accounting Firms. Successful externships allow students to gain valuable work experience, enhances their credentials, and 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. Georgetown also hosts other on-campus interview programs during both the fall and spring semesters.

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, although occasionally opportunities arise at other times during the academic year.



Hugo Latrabe completed an externship at the House Committee on Ways and Means when the Tax Cuts and Jobs Act of 2017 was enacted. He is now an Associate at Cleary Gottlieb in Paris.

A man in a dark suit and striped tie stands in front of a classical building with large columns. He is smiling slightly and has his arms crossed. The building behind him has several tall, fluted columns and a set of steps leading up to the entrance.

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 ellis.duncan@georgetown.edu.

For specific questions about the admissions process, you may contact the Graduate Admissions Office at 202-662-9020 or lawllmadmis@georgetown.edu.

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DESIGN **BRENT FUTRELL**; PHOTOGRAPHY **SAM HOLLENSHEAD**; ALSO BRENT FUTRELL



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)

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