

MASTER OF LAWS IN TAXATION

This program is not currently accepting students.

Student Learning Outcomes

Students graduating from this program will:

- 1.KNOWLEDGE: Graduates be able to demonstrate in-depth knowledge of tax law; the policies underlying systems of taxation and procedures relating to the administration of tax laws and the resolution of disputes with taxing authorities; and the context of tax rules, so that analysis of uncertain areas of the law can be aided by an appreciation of underlying theory and policy
- 2.SKILLS: Graduates will be able to research and analyze tax issues. Students will be able to read carefully and comprehend intricate statutes and regulations, exercising the patience and diligence needed to work with detailed definitions, cross-references and exceptions to general rules. Students will have mastered issue-spotting and problem-solving skills through detailed analysis of tax problems. Students will have demonstrated an ability to communicate tax advice to in clear terms understandable to clients and non-tax professionals.
- ETHICS: Students will demonstrate sensitivity to ethical obligations associated with giving tax advice, and will demonstrate knowledge of the statutory, regulatory and common law anti-abuse rules.

Required Courses

Code	Title	Credits
LAW 8834 or LAW 8834R	Tax Controversies Tax Clinic	2
LAW 8838R or LAW 8746R	Tax Practicum I Independent Study	2
LAW 8886	Corporate Taxation I	2-3
LAW 8888R	Partnership Taxation I	3
LAW 8893R	Taxation Of Property Transactions	2-3
LAW 8889R	Subchapter S Taxation	1
Total Credits		12-14

Elective Courses

Code	Title	Credits
LAW 8614R	Estate Planning For Retirement Plan Benefits	1
LAW 8615R	Estate Planning For Charitable Giving	1
LAW 8617R	Elder Law For Estate Planners	1
LAW 8746R	Independent Study	1-3
LAW 8838L	Legal Accounting	1
LAW 8838L	Legal Accounting	1
LAW 8845	Deferred Compensation	2-3
LAW 8848R	State and Local Taxation	2-3
LAW 8874	Tax-Exempt Organizations	2
LAW 8888A	Partnership Taxation II	1-3
LAW 8892R	Estate and Gift Tax	2-3

In addition to those approved electives, the Director of the Graduate Tax Program may approve a post-J.D. LL.M. (Tax) student taking up to 6 credit hours of other elective courses offered at the UMKC School of Law or other UMKC graduate or professional schools, without the necessity of obtaining Graduate Studies Committee approval, if, in the Director's judgment, such courses are graduate level courses suitable to prepare the student for a tax-sensitive practice area (e.g., business planning, estate planning or real estate development). The following courses are currently pre-approved for purposes of that option (but students may petition the Director of the Graduate Tax Program for approval of other courses if the Director finds such courses appropriate under the standard set forth in the previous sentence).

Code	Title	Credits
LAW 8757	Business Planning	2-3
LAW 8601R	Doing Business In Ireland, Part I	1
LAW 8757R	Entrepreneurial Law & Practice Clinic	2
LAW 8638R	Entrepreneurial Lawyering: Solo and Small Firm Practice	2-3

LAW 8771	Public Finance	2-3
LAW 8754	International Business Transactions	2-3
LAW 8757N	Entrepreneurship and New Venture Creation	3
LAW 8875L	Legal Context of Real Estate Decision Making	1-3
LAW 8837	Negotiating Mergers And Acquisitions	2-3
LAW 8861	Real Estate Finance	2-4
LAW 8875	Real Estate Transactions	2-3
LAW 8757L	Special Topics in Entrepreneurial Lawyering	0-2
LAW 8832	Law of International Trade and Finance	3
LAW 8915	Social Venture Creation	1
LAW 8757V	Social Entrepreneurship Ventures	1
LAW 8874	Tax-Exempt Organizations	2
LAW 8614R	Estate Planning For Retirement Plan Benefits	1

Special Rules for Application of Courses Taken at Other Law Schools Toward LL.M. (Tax) Degree

The Director of the Graduate Tax Law Program may allow LL.M. (Tax) candidates to count towards degree requirements up to 6 credit hours of tax courses taken as J.D. or LL.M. students at other law schools so long as (i) they are, in the judgment of both the Director and the applicable instructor here, of comparable coverage and quality to the corresponding required or elective tax courses eligible or required for LL.M credit at UMKC and (ii) the student earned a grade of "B" or higher in such course(s). A student seeking to have one or more courses taken at another law school counted toward the UMKC LL.M. (Tax) degree requirements under this provision must petition the Director of the Graduate Tax Program for such treatment and provide the Director with the necessary information to determine if such treatment is in order (this would normally involve reviewing the student's transcript and the syllabus and assignments list for the subject course(s) taken elsewhere).

Combined J.D./LL.M. (Tax) Degree Program

Qualified UMKC J.D. students will be permitted to apply up to 10 credit hours (12 with the permission of the Graduate Studies Committee) of UMKC graduate courses approved for this purpose toward an LL.M. (Tax) degree as well as toward a J.D. degree. This will allow students to earn the LL.M. (Tax) on an accelerated basis.

This "combined" J.D./LL.M (Tax) program is available to qualified students who begin their legal studies at the UMKC School of Law, and to students who transfer to the UMKC School of Law or who attend it as visiting/certification students during their fifth or sixth semester of law study. With respect to students who take some courses at a different law school and some at UMKC School of Law (as a transfer or visiting/certification student) in no event will more than a total of 12 credit hours toward the LL.M (Tax) be awarded for courses approved under "Special Rules for Application of Courses Taken at Other Law Schools Toward LL.M (Tax) Degree" above and the Combined J.D./LL.M (Tax) program. For further information on admissions and combined degree requirements, contact the Director of the Graduate Tax Law Program.