GRADUATE TAX
THE UNIVERSITY OF FLORIDA GRADUATE TAX PROGRAM is recognized as one of the country’s premier tax programs, offering the LL.M. in Taxation, the LL.M. in International Taxation and the S.J.D. in Taxation. The renowned faculty, the academic ability and diversity of the student body, and the Richard B. Stephens Tax Research Center contribute to that reputation and are important factors for prospective tax candidates to consider.

Faculty members are committed to full-time teaching, are authors of some of the most widely used textbooks and treatises, and have extensive professional experience. Students come from all over the U.S. and a number of foreign countries. They have strong academic records, and many have had law practice or other work experience before entering the program. The quality of our faculty and students, and the interaction that takes place on a full-time basis, result in a truly unique experience.

In addition, for many students the cost of attending the Graduate Tax Program, including tuition and living expenses, is significantly lower than that of other programs. A number of students in the program also receive financial assistance.

We appreciate your interest and welcome your application.

— Michael K. Friel, Director, Graduate Tax Program
That assessment by one of our graduates is confirmed each year by lawyers across the United States who chose Florida for their advanced tax studies. The study of tax law is indeed a challenging undertaking. Tax issues not only are important and pervasive in today’s world, they are increasingly complex and constantly changing. Tax law careers are equally challenging, but generally very satisfying and rewarding. And skilled lawyers are in demand.

For more than 35 years, the University of Florida Graduate Tax Program has helped prepare students for careers in tax law. Today, the program is widely recognized by tax scholars and practitioners nationwide as one of the nation’s best. The LL.M. in Taxation degree and the LL.M. in International Taxation degree involve a one-year course of study and are designed for full-time degree candidates, with classes held during the day. The Doctor of Juridical Science (S.J.D.) in Taxation degree requires a three-to-five year program of classes and extensive research and writing.

Graduate Tax Program courses are taught almost exclusively by full-time members of the tax faculty, who bring to the classroom dedication to teaching and scholarly research, along with significant practice experience. They have published taxation textbooks and treatises used at law schools and in tax practice nationwide. A unique feature of Florida’s program is the close working relationship between faculty and students.

The program attracts outstanding students from around the country who have satisfied the program’s admissions standards. The student body and reputation of the Graduate Tax Program have attracted employers from throughout the United States and abroad. Graduates have been employed in every state in the nation by law firms, accounting firms, industry or government, and a number teach at U.S. law schools.

Florida Graduate Tax students study a broad range of topics, and also may concentrate on particular interests, debate major issues of tax policy, and study the fine details of recent tax legislation. They attend workshops and lectures by leading practitioners, government officials and academics, and take advantage of a strong alumni network.

Professor Lawrence Lokken
LL.M. IN TAXATION

The LL.M. in Taxation at the University of Florida has established itself since its inception in 1974 as one of the premier advanced tax degree programs in the world. The degree is intended to help prepare students for careers in tax practice and is awarded upon satisfactory completion of 26 semester credit hours with a cumulative grade point average of 3.0 or higher. The program is designed for full-time students, to be completed in two semesters and a summer term, but students may complete the program in two semesters if they wish. Ordinarily, all coursework for the degree will consist of Graduate Tax courses. An essential part of preparation for tax practice involves in-depth study of a wide range of laws and policies, and the LL.M. in Taxation provides that breadth of study, with the opportunity to concentrate a portion of one’s studies in particular areas of tax law for those who wish to do so.

LL.M. IN INTERNATIONAL TAXATION

The LL.M. in International Taxation, designed as a challenging and rewarding program for full-time students that will help prepare them for careers in international tax law, builds on the strength of the LL.M. in Taxation, and places the Graduate Tax Program in the forefront in the study of international taxation. The degree is awarded upon satisfactory completion of at least 26 semester credit hours, 13 or more of which must be in international tax courses, with a cumulative grade point average of 3.0 or higher. The degree is intended to be completed in two semesters and a summer term, and students’ course loads are subject to approval by the director of the Graduate Tax Program. The curriculum for the LL.M. in International Taxation includes all courses in the Graduate Tax curriculum, and international tax course designations include: U.S. International Tax I, U.S. International Tax II, International Tax Planning, International Tax Policy, Transfer Pricing, Comparative Taxation, Tax Treaties, European Taxation, International Tax Research, and Independent Study in International Tax.

S.J.D. IN TAXATION

The S.J.D. in Taxation degree is designed for students interested in tax law teaching and/or scholarship, and involves extensive study, research and writing under the supervision of a member of the tax faculty. The program admits a very limited number of students based on their potential to contribute to tax scholarship. A candidate for the S.J.D. in Taxation degree is expected to spend at least three semesters in residence at the Graduate Tax Program, and complete a program of study consisting of 30 credit hours of graduate tax coursework, including at least eight credits in writing seminars and supervised research and writing, with a cumulative grade point average of at least 3.5. In appropriate circumstances, courses other than graduate tax courses may be approved to meet degree requirements. The degree must be completed within five years and is awarded only on the successful completion of a thesis, which may consist of a single monograph or a series of at least three major articles, and must be defended before, and approved by, the candidate’s supervisory committee.
YARIV BRAUNER  
Alumni Research Scholar; UF Research Foundation Professor

KAREN BURKE  
Professor; Richard B. Stephens Eminent Scholar

DENNIS A. CALFEE  
Professor of Law; Alumni Research Scholar

PATRICIA E. DILLEY  
Professor of Law

MICHAEL K. FRIEL  
Associate Dean and Director; Professor of Law

MONICA GIANNI  
Visiting Assistant Professor of Law

DAVID M. HUDSON  
Professor of Law

LAWRENCE LOKKEN  
Culverhouse Eminent Scholar in Taxation Emeritus

CHARLENE LUKE  
Professor of Law

OMRI Y. MARIAN  
Assistant Professor of Law

MARTIN J. McMahan  
James J. Freeland Eminent Scholar; Professor of Law

STEVEN J. WILLIS  
Professor of Law

Professor Dennis Calfee
The Graduate Tax Program offers an outstanding curriculum to its students. Courses are taught almost exclusively by full-time members of the tax faculty and the courses typically are restricted to Graduate Tax students. The curriculum involves intensive study and preparation, and the full-time structure of the program enables students to work with each other and consult their professors outside the classroom.

TAXATION OF PROPERTY TRANSACTIONS
TIMING ISSUES IN TAXATION
CIVIL TAX PROCEDURE
CORPORATE TAXATION I
CORPORATE TAXATION II
U.S. INTERNATIONAL TAXATION I
U.S. INTERNATIONAL TAXATION II
FEDERAL TAXATION OF GRATUITOUS TRANSFERS
PARTNERSHIP TAXATION
INCOME TAXATION OF TRUSTS & ESTATES
DEFERRED COMPENSATION
TAX EXEMPT ORGANIZATIONS
ESTATE PLANNING
STATE & LOCAL TAXATION
PROCEDURES IN TAX FRAUD CASES
TAX POLICY
INTERNATIONAL TAX PLANNING
TAX TREATIES
TAXATION OF FINANCIAL INSTRUMENTS
TRANSFER PRICING
TAXATION OF INTANGIBLES
COMPARATIVE TAXATION
EUROPEAN TAXATION
SUPERVISED TAX RESEARCH
INDEPENDENT STUDY IN TAXATION

Note: Course offerings vary from year to year.
A NATIONAL PROGRAM
students and alumni throughout the United States

Jane G. Gravelle presents at the inaugural Ellen Bellet Gelberg Tax Policy Lecture.

Graduate Tax Lecture Series
Each year courses are supplemented with outstanding lecture series featuring prominent government officials, tax practitioners and scholars speaking on major tax topics.

Florida Tax Review
A leading tax review and one of the few faculty-edited law reviews, the Florida Tax Review publishes articles, essays and book reviews by leading legal academics, practitioners and economists.

Professor Martin McMahon; Editor, Florida Tax Review

Career Development
Professional career counselors in the Center for Career Development offer a wide variety of services and programs to students enrolled in the Graduate Tax Program to assist them in finding employment opportunities. Tax program graduates are employed with law firms throughout the nation and abroad, as well as with international accounting firms, government agencies, universities and corporations.
International Visiting Faculty & Research Scholars

The Graduate Tax Program annually brings international tax scholars to Florida to teach, research and interact with faculty and students.

Florida Tax Abroad

Tax faculty have delivered lectures, taught in tax courses and participated in tax conferences in over 30 countries in recent years.

Annual International Tax Symposium

The symposium hosts leading international tax scholars in discussions on major issues of the day.
Students accepted to the LL.M. in Taxation or LL.M. in International Taxation are considered for available financial assistance, which is typically awarded in the form of a graduate assistantship or other research assistantship appointment.

Each recipient of an assistantship works with a member of the tax faculty as a research assistant or with the Florida Tax Review as a student editor. Each recipient is awarded a stipend plus a scholarship or a stipend plus a partial tuition waiver. The award will cover most of the cost of tuition for the semester or semesters awarded. Assistantship appointments are made based on the student’s record and the research needs of the tax faculty, and no separate application is required. Appointments will generally be made on or after April 1 from among those accepted to the LL.M. in Taxation or LL.M. in International Taxation programs as of the time of the appointment.

The following scholarships and awards, as referenced above, are typically made in conjunction with a student’s appointment to serve as a research assistant for a member of the tax faculty or as a student editor for the Florida Tax Review:

- Dean Mead Egerton Bloodworth Capouano & Bozarth Graduate Tax Scholarship
- Dorini Family Graduate Tax Scholarship
- The Florida Bar Tax Section Award
- James J. Freeland Graduate Tax Scholarship
- Paul R. McDaniel International Tax Award
- Janice Dawson Quinn Graduate Assistantship
- Mark A. Rentenbach Memorial Award
- Richard B. Stephens Graduate Tax Scholarship
- John W. Thatcher Graduate Tax Scholarship

International students: Contact the Graduate Tax Office for information about “Linkage Institute” programs with several countries and regions and/or scholarships for students from Latin America or the Caribbean.

Loans: A variety of loans, including Guaranteed Student Loans, are available. Early application is encouraged to allow adequate processing time before start of a term. For information and applications, write: University of Florida, Student Financial Affairs, Room S103, Criser Hall, P.O. Box 114025, Gainesville, FL 32611-4025.
GRADUATE TAX ADMISSIONS

APPLYING TO THE LL.M. IN TAXATION AND LL.M. IN INTERNATIONAL TAXATION PROGRAMS

Enrollment is limited to applicants who have attained a Juris Doctor or equivalent degree from a law school accredited by the Association of American Law Schools and applicants who hold law degrees from recognized foreign universities.

Admission is determined by the applicant’s potential for distinguished performance in and contribution to the program. The candidate’s academic record, especially in law school, is of particular importance. Additional factors may include the stature of the institutions awarding the baccalaureate and law degrees, the applicant’s professional experience and geographical factors. Generally, successful candidates have graduated within the top quarter of their law school class, and have attained an honors average in their baccalaureate work.

The objective of the admissions policy is to fill each class with the best students from the applicant pool, consistent with maintenance of the program’s high admission standards.

The Graduate Tax Program is primarily for full-time students. Full-time students in the LL.M. in Taxation program will be admitted in the fall term; a limited number of part-time students may be allowed to begin the program in the fall or spring, subject to approval of their course load. The LL.M. in International Taxation is limited to full-time students and to admission in the fall term.

Applicants to the LL.M. in Taxation and LL.M. in International Taxation programs must apply between Oct. 1 and June 1 for admission the following August. For complete application, contact the Graduate Tax Office.

APPLYING TO THE S.J.D. IN TAXATION PROGRAM

The S.J.D. in Taxation degree is open to a very limited number of outstanding graduates of U.S. law schools and holders of law degrees from foreign universities. Principal criteria for admission include, in addition to academic record and experience, an applicant’s potential for success in a career in teaching or scholarship and the program’s ability to meet the applicant’s research needs, including a member of the tax faculty to serve as the applicant’s advisor. Admission will be limited to full-time, fall semester enrollment.

Applications should be submitted between Oct. 1 and Feb. 1 for admission the following August. For application information, contact the Graduate Tax Office.

TUITION

Tuition differs for Florida residents and for nonresidents and tuition may change from year to year. For information on current tuition, contact the Graduate Tax Office.

HOUSING

For information regarding on- and off-campus housing, contact the University of Florida Division of Housing at 352-392-2161 or houinfo@housing.ufl.edu.

COMPUTER REQUIREMENT

For information on the College of Law requirement that all entering students own a portable computer, see www.law.ufl.edu/about/services/technology-services/mandatory-laptop-requirement or contact Computing Services at computingservices@law.ufl.edu.
THE COLLEGE OF LAW

The Graduate Tax Program is a distinctive part of a law school that is one of the nation’s most comprehensive. Founded in 1909, the Levin College of Law is accredited by the American Bar Association and is a member of the Association of American Law Schools. Student and faculty research is supported by one of the nation’s leading law libraries, the newly expanded and renovated Lawton Chiles Legal Information Center.

THE UNIVERSITY OF FLORIDA

The University of Florida was founded in 1853, and is one of only 30 public universities in the prestigious Association of American Universities, which recognizes outstanding North American graduate research universities. Professional degrees are offered in law, dentistry, medicine, pharmacy and veterinary medicine. The university offers a wide variety of social and extracurricular activities, including top-ranked sporting events, art and natural history exhibits and performing arts.

GAINESVILLE

With a population of approximately 110,000, Gainesville is located between the Atlantic Ocean and Gulf of Mexico, approximately two hours by car from either coast and from Orlando, Tampa and Jacksonville. Publications consistently rate it as one of America’s most livable cities. The area is dotted with lakes, rivers and springs, and offers numerous opportunities for outdoor recreation. Local historical sites and festivals enhance Gainesville’s rich cultural and entertainment offerings.
GRADUATE TAX PROGRAM
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