Is the LL.M. in Tax Right for You?

Information Guide
Why get an LL.M. in Tax?

The LL.M. in Tax is a specialized degree in taxation. The University of Alabama School of Law’s LL.M. in Tax Program is designed for legal professionals who want to continue working while they pursue their studies. In fact, the expectation is that students will remain employed in a position that permits them to apply what they are learning during the program. Many students bring their current and prior experience into the classroom to enrich the learning experience of their fellow students.

Alabama’s Graduate Tax Program is different from:

- **Other full-time tax programs** because students continue to work while they study and are generally more experienced.

- **Most distance learning programs** because our instruction is offered through cutting-edge technology that provides live lectures over the Internet, through video, audio, and chat. Live, real-time lectures permit students to ask questions as they arise and to interact with instructors and classmates exactly as they would in a classroom. The technology even permits the instructor to share desktop applications like Powerpoint or Excel with students during class. There’s also a white board that instructors and students can use to explain concepts. Other distance learning technologies like video-streams, podcasts, discussion boards, and email are used to enhance the educational experience.

- **Other part-time programs** because students generally enter as a two-year class and learn together through the course of the program. Students are part of virtual classrooms. Although they may come from across the country, they also get together twice during the program. Students can form study groups to discuss class subject matter and meet in virtual study rooms to work together throughout the program.

- **Other graduate tax programs** because we make it easy for students to participate. We use technology such as online book ordering, posted course materials, access to electronic research databases, and video/audio streaming to allow students with busy schedules to focus on learning.

**FACT:** The Alabama LL.M. in Tax degree was first offered in 1977.
"Is an LL.M. in Tax right for me?"

The University of Alabama’s LL.M. in Tax Program has enabled hundreds of people to earn an advanced degree in tax. Most prospective students know they are interested in earning an LL.M. in Tax, but do not have the ability to leave work and family to attend a full-time program. Lawyers who wish to continue working while they earn a degree face a bewildering range of choices. This guide will help prospective students understand the advantages of the Alabama program.

We are confident that, when you decide to pursue a graduate tax degree, you will choose The University of Alabama. We are always glad to answer your questions. If you have questions about tax programs in general or The University of Alabama, please feel free to contact us. You will find contact information at the end of this guide.

"How are the classes presented?"

The hallmark of the Alabama LL.M. in Tax Program is the use of internet technology to offer live classes. Classes are scheduled two evenings a week. Students and professors communicate with one another in real time, through microphones and video-cameras connected to their computers. The technology also makes it possible for students to chat online or in discussion groups and for a professor to share control of a desktop application (like Word, Excel, or PowerPoint). Students may participate from any location with a high speed Internet connection. The program is supported by a website, which provides supplemental course materials and video and audio podcasts of previously-recorded classes. This innovative use of technology allows students more time to meet professional commitments. It maintains consistency and keeps students in contact with their instructors and peers—essential components of the learning experience.

The curriculum will prepare students for a sophisticated tax law practice. The two-year program cycle offers an in-depth and broad-based curriculum in tax. Throughout the program students are encouraged to share their knowledge and experience with their peers through whiteboard and email discussions. Teaching methodologies include lectures, discussion, and problem-based analysis.

"The program is an excellent way to expand one's practice. You can work full time and earn the LL.M. The caliber of professors keeps the courses interesting."

Linda Dickert Wilson
LL.M. Class of 2007
LaVergne, Tennessee
“Why is Alabama’s LL.M. in Tax the best choice?”

The University of Alabama School of Law’s LL.M. in Tax Program offers:

NATIONAL RECOGNITION
The University of Alabama School of Law has educated leaders for 130 years and is ranked today in the top 11 public law schools nationwide.

ACCESS TO TOP FACULTY AND PRACTITIONERS
Thanks to this online technology, you can learn from distinguished professors and experienced tax attorneys from across the nation. Faculty members have both academic and practical experiences. They are all acknowledged experts in their areas of expertise and are skilled at facilitating classroom interaction among students.

AN OUTSTANDING PEER GROUP
Working with other students is an important part of any LL.M. program. You will learn as much from the experience and insights of your classmates as you will from the instructors, and you will be expected to contribute to the discussions. You will meet with other students at a first summer orientation session and at a second summer comprehensive exam session, both at the University or Alabama School of Law. Through these meetings the program’s student profiles, you will be able to network during and after your two-year program. The live classrooms, chat capability and study rooms all permit you to interact with your peers as you would in an on-campus setting.

PRACTICAL APPLICABILITY AND RETURN ON INVESTMENT
Applying what you learn to challenges and opportunities in your practice is essential to the LL.M. experience. At every point during the program, you will be able to apply what you learn immediately on your job. Unlike resident programs, with Alabama’s LL.M. in Tax, the workplace becomes a laboratory in which you test what you learn in the classroom. You and your firm will realize a quick return on your investment, as every week you become more qualified to deal with complex tax questions that arise in your employment.

Those pursuing an LL.M. in Tax at mid-career typically seek the education and credential as a springboard to a career transition. Other students, who are already dealing with tax issues in their work, find the degree better qualifies them to address those issues and helps them advance their careers. Because of the broad-based nature of the course work, a graduate of Alabama’s LL.M. in Tax Program is qualified to practice in most areas of tax, from partnership and corporate to estate planning.

Fact: Alabama’s LL.M. in Taxation Program is one of the most innovative in the country. Through the use of cutting edge technology, it bridges the gap between traditional distance education and live classroom instruction.
MINIMAL TIME AWAY FROM WORK
You do not have to interrupt your career to participate in the program. Students in the program are asked to spend about five hours a week in live classes over the Internet. Technology permits you to do the rest of your work at the time most convenient to you. While the program is rigorous, professional training, it is thoughtfully designed so that all of the components—curriculum, training, examinations, and networking—work together to create a well-orchestrated learning experience.

INCREASED COMPETENCE
If you already use tax in your practice, an LL.M. program can help you fill in the gaps, learn the details of corporate tax, and give you a firm grounding in the fundamentals of estate planning. The program will also help you develop practical skills to support your career growth and prepare you for tax practice.

VALUE
The LL.M. in Tax Program has rightfully earned a reputation for being one of the best educational values available. The University of Alabama School of Law has been ranked 2nd on the National Jurist Best Value list. Established in 1977, the LL.M. program has consistently delivered a world-class program at an affordable cost much less than comparable programs. Thanks to technology, students avoid most of the costs associated with residence programs, such as relocation and room and board. Most importantly, they do not take time away from their families and careers.

DEDICATED STAFF AND SUPPORT
The LL.M. in Tax staff understands the professional demands that working students face on a daily basis. By managing all aspects of student-related administration, the staff reduces the time students will need away from work.

“How can I fit this program into my busy schedule?”
The LL.M. in Tax Program is designed to make it possible for students to remain productive and perform at a high level on the job while attending classes. This is accomplished in several ways:

"Even before completion, Alabama’s LL.M. in Taxation program already has been a big boost to my business law practice. The Law School and its staff do a great job in allowing busy, practicing attorneys to participate in the program. I strongly have recommended the program to my friends and colleagues, and I will continue to do so.”

Michael D. Cross, Jr.
Class of 2007
Alpharetta, Georgia
Through online technology, Alabama’s LL.M. in Tax students are spared routine and administrative tasks that normally fall to students, including standing in line at registration and when purchasing textbooks and other class materials.

E-mail and online technologies also allow students to study and interact with students and instructors at times that are most convenient to them.

Video-streams and podcasts available on the program website supplement the live class sessions.

Classes are scheduled on weekdays at 5:30 C.S.T., leaving daytime hours free to work and weekend hours free for study and family.

We do expect a significant amount of time and effort from each student. Most students dedicate about twenty hours a week to their studies, in addition to time in the classroom. Many report that the experience forces them to become efficient in managing their time, and that this is indeed an important skill they develop during the program.

The subject matter and workload of the LL.M. in Tax Program are both challenging. If you enroll in the program, you will have to manage the impact on both your job and your personal life. You can manage the impact on your work by setting clear expectations about your schedule with your supervisor or colleagues and delegating some of your responsibilities. Managing the impact on your personal life often means setting aside blocks of time for individual study and virtual meetings with study groups. Most students find it is possible to maintain an active family life while enrolled in the program.

**Continuing Legal Education Credit**

Although you should check with your state’s Bar Association, participation in the LL.M. program may save you time and money by also satisfying all of your state’s annual CLE requirements.

**Financial Support**

Although the Law School does not offer scholarships, some financial aid is available. The program offers a tax research course, which permits students to be considered half-time and thus eligible for federal financial aid.
Other Frequently Asked Questions

Q: What are the application requirements?
A: Candidates for the LL.M. in Taxation degree must have a law degree and an academic record reflecting an ability to perform graduate level work. The Graduate Tax Admissions Committee of the Law School will review all applications for admission. The Committee will evaluate each candidate based on the likelihood of success in the program. As the primary indicator of success in the program, the Committee will consider prior performance in undergraduate and law school. However, the Committee will also take into account relevant practical experience. While the Law School does not require letters of recommendation and interviews for the Graduate Tax Program, the Committee may request them under some circumstances.

Q: What are the program requirements?
A: The degree is awarded upon passage of the Comprehensive Exam at the end of the first year, and the satisfactory completion of 24 semester hours of graduate course work. The course schedule allows completion of the degree in six semesters, covering two calendar years. The normal course load is two courses per semester, including summer terms. Some semesters may include three courses but in that case, two are one-credit-hour mini-courses that meet for one-half the semester each. Click here for the full course schedule.

Q: What are the technical requirements?
A: Students enrolled in the LL.M. in Taxation Program are required to meet specified hardware and software requirements:

- Windows 2000+, Mac OSX 10.2+ or Linux*
- 128 MB RAM (256 MB recommended)
- IE 5.0+, Netscape 7.0+, Mozilla 1.0+, Safari 1.1+ (Browser must be Java and JavaScript enabled)
- Internet access at 56k or above.

Q: When are classes offered and how long are they?
A: Weekdays from 5:30 to 7:30 p.m. (CST).

Q: Who are the faculty?
A: Thanks to our innovative technology, we have assembled a “dream team” tax faculty. Click here to read biographical information. You can learn from distinguished professors and experienced tax attorneys from across the nation. Faculty members have both academic and practical experiences. They are all acknowledged experts in their areas of expertise and are skilled at facilitating classroom interaction among students.
Q: When do I apply? When does the program begin?
A: The deadline for applications for the 2010-2012 cycle is May 1, 2008. Classes will begin in August with a required Orientation session at The University of Alabama in Tuscaloosa. The Orientation sessions are offered Friday, July 9 - Saturday, July 10, 2010, OR Friday, July 16 - Saturday, July 17, 2010.

Q: Do I have to come to campus at the University of Alabama School of Law?
A: Yes. There are two required visits to campus:

First, each two-year program begins with an Orientation session at the Law School in Tuscaloosa, Alabama. You may attend Orientation on Friday, July 11 - Saturday, July 12, 2008, OR Friday, July 25 - Saturday, July 26, 2008. During this session, students learn how to use relevant technology and have an opportunity to meet professors, staff, and each other. This an opportunity for you to meet your professors and classmates, begin to build the professional relationships that are such an important part of any LL.M. program, and to learn the technology you will be using for the next two years. You will also begin a seminar in Tax Research.

Then, at the end of the second summer, you will come to the Law School to take a comprehensive exam covering the basic required courses, and to finish the Tax Research seminar.

Q: Why is there a comprehensive exam?
A: The comprehensive exam is intended to increase the value of your Alabama Tax LL.M. to you and to future employers. This is a rigorous professional curriculum, and we expect students to dedicate themselves to their class work. The comprehensive exam assures that each student has mastered the relevant substantive law and professional skills necessary to undertake a sophisticated tax practice.

Q: What is the cost of the program and is there financial aid available?
A: The rate for the 2008-2010 cohort has not yet been determined but will likely be between $4,200 and $4,415 per semester (4 credit hours) or between $25,200 and $26,490 for the two-year (24 credit hour) program. Tuition for in-state and out-of-state students will be the same rate.

Although the Law School does not offer other scholarships, the program offers a tax research course which also permits students to be 1/2 time and thus eligible for federal financial aid. For information about this and other ways to fund your graduate education, click Federal Financial Aid.

Q: How do I apply?
A: There are three ways to apply. You may use the Law School’s online service or you may apply online through LSDAS. You may also download and complete a paper application to be mailed back to us. For access to all three methods of applying, please visit www.alabamallm.com and click the prospective student link.
Q: Where else can I get more information about the LL.M. in Tax?
A: For more information about the University of Alabama School of Law’s LL.M. in Tax Program visit: www.law.ua.edu/llmtax.

Contact Information

Daniel Powell
Director, LL.M. in Taxation Program
The University of Alabama School of Law
101 Paul Bryant Drive E.
Box 870382 -- zip 35487-0382
Tuscaloosa, AL 35401
205.348.2648
e-mail: dpowell@law.ua.edu

Patty Lovelady Nelson
Associate Director
The University of Alabama School of Law
101 Paul Bryant Drive E.
Box 870382 -- zip 35487-0382
Tuscaloosa, AL 35401
205.348.5932
e-mail: pnelson@law.ua.edu

"The University of Alabama School of Law’s LL.M. in taxation program has really enhanced and changed the direction of my tax practice. It has been two years since I received the degree and it really was money well spent. I consider myself fortunate that I could complete the program and continue to practice law at the same time."

Steven W. Grant
Class of 2005
Chattanooga, Tennessee