TAX PROGRAM

Northwestern
PRITZKER SCHOOL OF LAW
law.northwestern.edu/tax
Northwestern Law prepares students to practice tax law in today’s rapidly changing business environment. Companies, business owners, and their advisors turn to tax attorneys for advice when structuring transactions, negotiating settlements, and resolving tax and business disputes. The Tax Program provides students with a solid understanding of the complexities of tax law and the specialized skills needed to practice tax law successfully.
The Northwestern Law Difference

Established in 2002, the Tax Program at Northwestern Law has been recognized as a leader in the field, ranking fourth in *U.S. News and World Report* since 2005. Our comprehensive curriculum, outstanding faculty, and small, collaborative community creates a dynamic academic environment where students learn all aspects of federal, state, and international taxation.

**Comprehensive Curriculum**

Our required curriculum provides students with a foundational understanding of tax law which they can then apply in a wide array of specialty tax elective courses.

**Small Classes**

With only 40 full-time students, we have one of the lowest student-faculty ratios of any graduate tax program in the country.

**Top Faculty**

We have seven full-time faculty members, all of whom have extensive tax scholarship and teaching experience, as well as 30 adjunct instructors from top law and accounting firms.

**Career Planning**

The Law School's Career Strategy Center organizes numerous career workshops and events for our students throughout the year and connects them with our strong network of tax practitioners and alumni.

**Location**

Northwestern Law is located in the heart of downtown Chicago, home to many of the nation’s largest corporations and law firms.
Curriculum

The Tax Program curriculum at Northwestern Law gives students both a solid foundation in the four principal areas of tax law—corporate taxation, partnership taxation, international taxation, and the taxation of property transactions—and the opportunity to pursue particular areas of interest. To complete the LLM Tax degree, students must complete 24 credit hours of required and elective courses.

Course & Credit Summary

- Required Courses: 8 (16 credits)
- Elective Courses: 4 (8 credits)
- Total Minimum Courses: 12 (24 credits)

Required Courses

Students must take eight courses (16 credits) in the four principal areas of tax law.

FALL SEMESTER

- Corporate Taxation
- Partnership Taxation
- International Taxation
- Taxation of Property Transactions

SPRING SEMESTER

- Advanced Partnership Taxation
- Advanced Taxation of Property Transactions
- Corporate Tax Course Elective
- International Tax Course Elective
Elective Courses

Beyond the required courses, students must take four elective courses (8 credits). They are free to design their own program of study and can choose from over 28 different tax electives. Many students choose to enroll in courses covering a variety of subject areas; however, students have the option to choose specific elective courses that reflect their specialized interest in a particular area of taxation.

- Students may choose one or two Kellogg electives on a space-available basis, subject to prerequisites, including such advanced subjects as accounting and information systems, entrepreneurship and innovation, international business, operations management, and real estate.

- In addition, students may earn a certificate in Corporate Tax, International Tax, Tax Controversy, or Wealth Transfer and Legacy Planning by taking certain elective courses. For more information please see “Certificate Programs.”

Current Law School Electives

- Tax Audits, Appeals, and Litigation
- Tax Ethics, Penalties, and Opinions
- Taxation of Financial Derivatives*
- Tax Aspects of Private Equity Transactions+
- Corporate Reorganizations+
- Corporate Spin-offs and Other Divisive Reorganizations*
- Consolidated Returns+
- Bankruptcy Taxation+
- Controlled Foreign Corporations*
- International Taxation of Partnerships*
- Tax Treaties*
- Advanced International Corporate Tax Transactions*
- U.S. Transfer Pricing*
- Tax Policy
- Advanced Research and Writing on Tax Issues
- Entrepreneurship Law Center

Kellogg Courses Open to LLM Tax Students

- Accounting for Decision Making
- Business Strategy
- Advanced International Corporate Tax Course Elective
- Satisfies the International Tax Course Elective

Full course descriptions can be found at:
www.law.northwestern.edu/tax/curriculum.html
Certificate Programs

Tax Certificates

While enrolled in the Tax Program, students can earn a certificate in one of four substantive areas of taxation: Corporate Tax, International Tax, Tax Controversy, or Wealth Transfer and Legacy Planning. To receive a certificate, the student must complete 10 credit hours of the following courses:

**CORPORATE TAX**
- Corporate Taxation (required course)
- Corporate Reorganizations
- Spinoffs and Other Divisive Reorganizations
And two of the following five courses:
- S Corporations and Other Specially Taxed Entities
- Consolidated Returns
- Bankruptcy Taxation
- Tax Aspects of Private Equity Transactions
- Taxation of Financial Derivatives

**INTERNATIONAL TAX**
- International Taxation (required course)
- Controlled Foreign Corporations
- Advanced International Corporate Tax Problems
And two of the following three courses:
- Tax Treaties
- U.S. Transfer Pricing
- International Taxation of Partnerships

**TAX CONTROVERSY**
- Tax Procedure
- Tax Audits, Appeals, and Litigation
- Investigation, Prosecution, and Defense of Tax Crimes
- State and Local Tax
- Transfer Pricing

**WEALTH TRANSFER AND LEGACY PLANNING**
- Estate and Gift Taxation
- Income Taxation of Trusts and Estates
- Estate Planning
- International Estate Planning
- Tax Exempt Organizations
Degree Options

LLM in Tax (full-time, part-time)

Full-time students can earn the LLM Tax degree in two semesters, while part-time students can take up to five years to earn the degree. Applicants must hold a JD or equivalent from an ABA-approved law school or a first degree in law from a university outside of the United States.

Joint JD-LLM in Tax

We offer a joint JD-LLM Tax degree that is open to both current Northwestern Law students and students at other ABA-approved law schools. Through the joint degree program, students are able to count 14 credits towards both their JD and LLM degrees. Students can complete both degrees in as few as six or seven semesters. Interested students should apply during their second year of law school.
Application Deadlines

JUNE 1 FOR FALL SEMESTER START

Applications are reviewed on a rolling basis and decisions are typically made within eight weeks.

To download the LLM Tax application, visit www.law.northwestern.edu/admissions/applying or www.lsac.org.

For more information, contact

Northwestern Pritzker School of Law
Tax Program
1-312-503-3300
www.law.northwestern.edu/tax
taxlaw@law.northwestern.edu

Apply Now
www.law.northwestern.edu/admissions/applying
Living in Chicago

Northwestern Law sits on the eastern edge of Northwestern’s 20-acre Chicago campus in the center of downtown Chicago. As one of the most thriving cities in the country, Chicago offers something for everybody, including world-renowned museums, music, and architecture, along with professional sports, diverse restaurants, and miles of lakefront parks and beaches.

Chicago is also a regional hub of commerce and government, providing an ideal setting for the study of tax law. The city is home to many of the nation’s largest corporations and law and accounting firms as well as the Chicago Mercantile Exchange, Chicago Stock Exchange, and Chicago Board of Trade. Almost every federal and state agency and level of trial and appellate court have offices in the city. The United States Tax Court holds sessions in Chicago four times each year.
Faculty

Residential Faculty

Philip F. Postlewaite
DIRECTOR OF THE TAX PROGRAM AND PROFESSOR OF LAW; JD, UNIVERSITY OF CALIFORNIA, BERKELEY; LLM IN TAX, NEW YORK UNIVERSITY
Professor Postlewaite is the co-author of numerous articles and casebooks and treatises on partnership taxation, individual taxation, and international taxation, including a leading treatise on partnership taxation. He teaches Partnership Taxation and Advanced Partnership Taxation.

David L. Cameron
ASSOCIATE DIRECTOR OF THE TAX PROGRAM AND PROFESSOR OF PRACTICE; JD, NORTHWESTERN UNIVERSITY SCHOOL OF LAW
Professor Cameron is the co-author of a casebook on the taxation of property transactions, a casebook on the business and legal aspects of the commercial real estate development process, and several articles and a recognized treatise on the taxation of intellectual property. He teaches Taxation of Property Transactions, Advanced Taxation of Property Transactions, Tax Treaties, and U.S. Transfer Pricing.

Sarah B. Lawsky
ASSOCIATE DIRECTOR FOR TAX PROGRAM CURRICULAR AFFAIRS; PROFESSOR OF LAW; JD, YALE UNIVERSITY, LLM IN TAX, NEW YORK UNIVERSITY
Professor Lawsky's research focuses on tax law and on the application of formal logic and artificial intelligence to the law. She is the author of a number of articles on tax policy and the co-author of a casebook on federal income taxation. Prior to joining Northwestern Pritzker School of Law in 2016, she taught at UC Irvine School of Law and George Washington University Law School. She teaches Tax Policy and the Tax Colloquium.
Herbert N. Beller  
SENIOR LECTURER; JD, NORTHWESTERN UNIVERSITY SCHOOL OF LAW  
Professor Beller is formerly a senior partner and currently Of Counsel in the tax practice group at Sutherland Asbill & Brennan LLP in Washington, D.C. He has authored numerous articles on corporate tax subjects and has served as Chair of the Tax Section of the American Bar Association and as a member of the Internal Revenue Service Advisory Council. He teaches S Corporations and Other Specially Taxed Entities and Corporate Spin-offs and Other Divisive Reorganizations.

Charlotte Crane  
PROFESSOR OF LAW; JD, UNIVERSITY OF MICHIGAN  
Professor Crane specializes in corporate taxation, with her primary research focusing on the problems of defining broad-based taxes and the mechanisms through which these rules evolve. She is the co-author of a casebook on corporate taxation as well as the author of numerous articles on corporate and individual taxation. Prior to joining the tax faculty, she served as a law clerk for the Hon. Harry A. Blackmun of the United States Supreme Court. In 2010–2011, she served as Professor-in-Residence with the Chief Counsel’s office at the Internal Revenue Service in Washington, D.C. Professor Crane teaches Corporate Taxation and Corporate Reorganizations.

Jeffrey T. Sheffield  
SENIOR LECTURER; JD, HARVARD UNIVERSITY  
Professor Sheffield is formerly a senior partner in the tax group at Kirkland & Ellis LLP and concentrates in the areas of tax planning, mergers, acquisitions, and spin-offs, with a particular focus on complex tax planning for publicly traded companies and consolidated groups. He has authored and co-authored many articles on tax matters and is the co-author of a casebook on international taxation. Professor Sheffield teaches Consolidated Returns, Tax Aspects of Private Equity Transactions, and International Taxation.

Robert R. Wootton  
PROFESSOR OF PRACTICE; JD, YALE UNIVERSITY  
Professor Wootton is formerly a senior partner in the tax department at Sidley Austin LLP in Chicago. From 1989 to 1991, he was the Tax Legislative Counsel of the U.S. Department of the Treasury. Professor Wootton has authored a course book on partnership taxation and co-authored another. He teaches Partnership Taxation and Advanced Partnership Taxation.
Adjunct Faculty


VINCENT M. AQUILINO, formerly a partner of Ungaretti & Harris LLP, co-teaches Taxation of Financial Derivatives.

JEFFREY M. BERGMAN, an associate of Schiff Hardin LLP, co-teaches Income Taxation of Trusts and Estates.

JOHN COMEAU, a senior trial attorney of the Internal Revenue Service’s Office of Chief Counsel, teaches Tax Procedure.

DANIEL F. CULLEN, a partner of Baker & McKenzie LLP, teaches Taxation of Real Estate Investments.

MICHAEL G. FALK, a partner of Winston & Strawn, co-teaches Executive Compensation.

WILLIAM GOLDEN, formerly a partner of Sidley & Austin LLP, teaches Tax Exempt Organizations.

KENNETH L. HARRIS, a partner of Harris Winick Harris LLP, teaches Tax Ethics, Penalties, and Opinions.

BENETTA P. JENSON, a managing director of JP Morgan Private Bank, co-teaches International Estate Planning.

JENNY JOHNSON, a partner of Johnson/Moore, teaches Investigation, Prosecution, and Defense of Tax Crimes.

ANNETTE KILIAN, formerly Senior Director-Finance, McDonald’s Corporation, teaches Accounting for Income Taxes.

KIM KAMIN, a principal of Gresham Partners LLC, co-teaches Estate Planning.

ANDRE A. S. KRAMER, a partner of McDermott Will & Emery LLP, co-teaches Taxation of Financial Derivatives.

FRED O. MARCUS, a partner of Horwood, Marcus & Berk, teaches State and Local Taxation.

JEFF MAYDEW, a partner of Baker & McKenzie LLP, co-teaches Controlled Foreign Corporations.

TODD F. MAYNES, a partner of Kirkland & Ellis LLP, teaches Bankruptcy Taxation.

MICHAEL S. MELBINGER, a partner of Winston & Strawn, co-teaches Executive Compensation.

JANET MONTGOMERY, a partner of Daluga, Boland & Montgomery LLC, co-teaches Income Taxation of Trusts and Estates.

MICHAEL MORDEN, a partner of Honigman Miller Schwarz and Cohn LLP, co-teaches Estate Planning.

PAUL PENCAK, an executive director of EY, co-teaches Advanced International Corporate Tax Problems.

CHARLES A. REDD, a partner of Stinson Morrison Hecker LLP, co-teaches Estate Planning.

MATTHEW RENAUD, a partner of Jenner & Block LLP, teaches ERISA and Employee Benefits.

RANA H. SALTI, Chief Operating Officer and General Counsel of Kinship Trust Company LLC, co-teaches Estate and Gift Taxation.
JOEL A. SCHOENMEYER, Senior Legal Counsel of Northern Trust, co-teaches International Estate Planning.

SUZANNE L. SHIER, Senior Vice President—Director of Wealth Planning and Tax Strategy/Tax Counsel Advisory Services of Northern Trust, co-teaches Estate and Gift Taxation and International Estate Planning.

JULIA SKUBIS WEBER, a partner of Baker & McKenzie LLP, co-teaches Controlled Foreign Corporations.

J. ANDREW P. STONE, a partner of Kozusko Harris Duncan LLP, co-teaches International Estate Planning.

STEVEN SURDELL, a principal of EY, co-teaches Advanced International Corporate Tax Problems.

MITCHELL WEISS, a director of Deloitte Tax LLP, teaches International Taxation of Partnerships.

ANNA VOORTMAN, a partner of EY, co-teaches Advanced International Corporate Tax Problems.

“The Northwestern LLM Tax program provides the foundation for a successful career in tax law. As a graduate of the program, I recognize that my degree has been critical to the development of my career. I have been thrilled to join its world class faculty to prepare students for rewarding careers in tax. The Northwestern LLM Tax program is a special community, and I’m honored to be a part of it.”

Rana Salti (LLM Tax ’07) Kinship Trust Company LLC, Adjunct Tax Professor at Northwestern Law
Tax Colloquium Series
The Tax Program hosts a colloquium during the academic year in which nationally recognized tax academics present papers involving their current research.

PREVIOUS PARTICIPANTS INCLUDE
Ellen P. Aprill, John E. Anderson in Tax Law, Loyola Law School
Karen Burke, Richard B. Stephens Eminent Scholar, University of Florida—Levin College of Law
Michael Knoll, Theodore K. Warner Professor of Law; Co-Director, Center for Tax Law and Policy University of Pennsylvania Law School
Robert J. Peroni, The Fondren Foundation Centennial Chair for Faculty Excellence, University of Texas—Austin
Kirk J. Stark, Barrall Family Professor of Tax Law and Policy, University of California—Los Angeles School of Law
David M. Schizer, Harvey R. Miller Professor Law and Economics, Columbia University Law School
Daniel N. Shaviro, Wayne Perry Professor of Taxation, New York University School of Law
Kristin E. Hickman, Harlan Albert Rogers Professor in Law; Associate Director, Corporate Institute, University of Minnesota Law School

Distinguished Guest Speakers
Throughout the year, tax practitioners, academics, and members of the judiciary from around the globe visit Northwestern Law to discuss current tax issues with students and faculty.

PREVIOUS SPEAKERS INCLUDE
Carolyn P. Chiechi, Judge, United States Tax Court
Wei Cui, Professor of Law and Co-Director of the Tax LLM Program, University of British Columbia
Steven Fortier, Managing Principal, Global Transfer Pricing Service Practice, KPMG LLP
Edward D. Kleinbard, Professor of Law at the University of Southern California and former Chief of Staff of the Joint Committee on Taxation
Eduardo Lagos Lorent, Professor of Law, Catholic University of Chile
Julie M. Marion, Partner, Latham & Watkins LLP
Nina Olson, National Taxpayer Advocate, Internal Revenue Service
Robert H. Wellen, Associate Chief Counsel—Corporate Tax Division, Internal Revenue Service
William J. Wilkins, Chief Counsel, Internal Revenue Service
Lisa Zarlinga, Tax Legislative Counsel, United States Treasury Department
Extracurricular Opportunities

American Bar Association (ABA) Annual Law Student Tax Challenge

Each year, the ABA hosts a competition for both JD and LLM students to provide them with an opportunity to research, write about, and present their analyses of a real-life tax planning problem. Northwestern Law tax students are consistently top contenders in the LLM Division. Over the past eight years, Northwestern Tax LLM students have won first place in the LLM Division five times and won Best Written Submission three times.

International and European Tax Moot Court Competition

Northwestern Tax LLM students participate in the International and European Tax Moot Court Competition at Katholieke Universiteit Leuven in Leuven, Belgium, each spring. The competition focuses on tax issues involving international tax treaties and European Union Law.
Practice Ready Seminars

To better prepare students with the practice skills needed in both law and accounting firms, we offer three noncredit seminars in the fall and spring semesters.

Tax Research

The Tax Research Seminar involves six, two-hour in-class sessions in which students are introduced to the numerous types of substantive authorities—legislative, administrative, judicial, and international—upon which tax practitioners rely in providing tax advice and counsel to clients. In conjunction with one of the required courses, the seminar includes a writing component through which students undertake a research project and obtain feedback on their writing skills.

Accounting for Income Taxes

A thorough understanding of tax law requires that practitioners appreciate how the transactions and structures that they design will be reflected in the financial statements of their clients. Accounting for Income Taxes introduces students to the fundamental concepts of accounting and associated financial statements through a 20-hour, on-line course and five, two-hour in-class sessions that provide in-depth coverage of the accounting principles applicable to the presentation of tax information. The seminar covers materiality and disclosure issues of particular relevance to tax professionals.

Excel Modeling

In order to evaluate various tax-driven transactions and structures, tax practitioners create software models to predict the most likely financial outcomes. Because of its power, flexibility, and ease of use, Excel is frequently the software of choice. Excel is also often used to organize and manipulate large sets of financial and tax data. The on-line course component of the Excel Modeling seminar introduces students to the most important Excel functions employed in modeling and data base activities, and the three, two-hour in-class sessions provide students with case studies demonstrating how tax professionals use Excel to evaluate alternative structures.
Career Planning

The Tax Program has a career advisor in the Career Strategy Center who works exclusively with LLM Tax students to develop a successful employment search strategy. LLM Tax students have access to an extensive array of career services, including on-campus interviews, resume collections, individual career counseling, resume reviews, and mock interviews. Students are also connected with tax professionals and Tax Program alumni through networking events, career panels, and speakers presentations.

Career Strategy Center Highlights

**FALL SEMESTER**
- Annual Tax Program Alumni Reception
- Behavioral Interviewing for LLM Tax Students
- Tax Law Networking Skills Presentation
- Roundtable on Big 4-Careers Presentation
- Business Etiquette Lunch for LLM Tax Students

**SPRING SEMESTER**
- TARE (Tax Attorney Recruiting Event), Washington, D.C.
- Alumni Coaching Program
- Big Four Career Panel for LLM Tax Students
- Law Firm Career Panel for LLM Tax Students
- LinkedIn for LLM Tax Students and Graduates

**Employment Statistics for the Class of 2015**

- **94%** Employed
- Within 10 Months of Graduation

**LLM TAX EMPLOYERS BY TYPE**
- Accounting: 72%
- Law: 28%

**LLM TAX EMPLOYERS BY GEOGRAPHY**
- Midwest: 41%
- Northeast: 38%
- West: 9%
- South: 3%
- International: 9%