

Northwestern

PRITZKER SCHOOL OF LAW

Northwestern Pritzker School of Law
375 East Chicago Avenue
Chicago, Illinois 60611-3069

law.northwestern.edu



Northwestern
University

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TAX PROGRAM

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

Top Faculty

We have eight residential faculty members, all of whom have extensive tax scholarship and teaching experience, as well as more than 30 adjunct instructors from top law and accounting firms.

Career Planning

Our Director of Career Strategy for Tax LLMs works exclusively with our students. She organizes numerous career workshops and events throughout the year and connects our students with our strong network of tax practitioners and alumni.

Location

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

“A strong foundation in tax law has been critical to my work as an estate planning attorney. The Northwestern Tax LLM prepared me in the core areas of tax law while still allowing me to focus on my own areas of interest. The professors are excellent, and the classes are interactive and interesting. I feel very fortunate to have studied with so many leaders in the field.”

— KATHERINE STOIBER (LLM TAX '17)
Winston & Strawn LLP Trusts & Estates Associate



CURRICULUM

The Tax Program curriculum at Northwestern Law gives students 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 among 30 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.

Current Law School Electives

- Estate and Gift Taxation
- Estate Planning
- International Estate Planning*
- Income Taxation of Trusts and Estates
- Taxation of Exempt Organizations
- Executive Compensation
- ERISA and Employee Benefits
- State and Local Taxation
- Taxation of Structured Real Estate Transactions
- Tax Procedure

- Investigation, Prosecution, and Defense of Tax Crimes
- Tax Audits, Appeals, and Litigation
- Tax Ethics, Opinions, and Penalties
- Tax Aspects of Private Equity Transactions⁺
- Corporate Reorganizations⁺
- S Corporations and Other Specially Taxed Entities⁺
- 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 and Planning*
- U.S. Transfer Pricing*
- Advanced Research and Writing on Tax Issues

Kellogg Courses Open To LLM Tax Students

- Accounting for Decision Making
- Business Analytics
- Business Strategy
- Finance 1

⁺ Satisfies the 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

To receive a certificate, students must complete ten credit hours in one of the following four substantive areas of taxation:

Corporate Tax

- Corporate Taxation (required course)
- Corporate Reorganizations
- S Corporations and Other Specially Taxed Entities
- Consolidated Returns
- Tax Aspects of Private Equity Transactions

International Tax

- International Taxation (required course)
- International Taxation of Partnerships
- Advanced International Corporate Tax Transactions and Planning

And two of the following three courses:

- Tax Treaties
- U.S. Transfer Pricing
- Controlled Foreign Corporations

Tax Controversy

- Tax Procedure
- Tax Audits, Appeals, and Litigation
- Investigation, Prosecution, and Defense of Tax Crimes

And two of the following four courses:

- State and Local Tax
- U.S. Transfer Pricing
- Advanced Research and Writing on Tax Issues

Wealth Transfer and Legacy Planning

- Estate and Gift Taxation
- Income Taxation of Trusts and Estates
- Estate Planning
- International Estate Planning
- Taxation of Exempt Organizations



Practice Ready Seminars

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

Tax Research

The Tax Research Seminar introduces students 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.

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. It offers an in-depth coverage of the accounting principles applicable to the presentation of tax information.

Excel Modeling

In order to evaluate various tax-driven transactions and structures, tax practitioners create software models to predict the most likely financial outcomes. Excel is frequently the software of choice, used to organize and manipulate large sets of financial and tax data. The seminar introduces students to the most important Excel functions employed in modeling and database activities. It provides case studies to demonstrate how tax professionals use Excel to evaluate alternative structures.





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 world tax planning problem. Northwestern Law tax students are consistently top contenders in the LLM Division. Over the past nine 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.

The Tax Lawyer

Students in the Tax Program have an opportunity to serve as members of the student editorial board or staff for The Tax Lawyer, the flagship journal of the ABA's Tax Section. The Tax Lawyer publishes tax articles written by the country's foremost tax experts in private practice, government, and academia, as well as commentary prepared by committees of the Tax Section providing advice and perspective on current tax issues to the Treasury Department and the Internal Revenue Service.

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, mock interviews, and the annual Tax Attorney Recruiting Event. Students are also connected with tax professionals and Tax Program alumni through networking events, career panels, and speaker presentations.

Career Strategy Center Highlights

Fall Semester

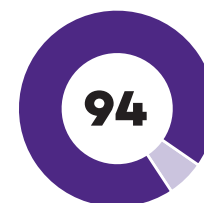
- Annual Tax Program Alumni Reception
- Behavioral Interviewing for LLM Tax Students
- Tax Law Networking Skills Presentation
- Big 4-Career Presentations
- Business Etiquette Dining for LLM Tax Students

Spring Semester

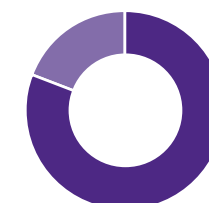
- TARE (Tax Attorney Recruiting Event), Washington, D.C.
- Alumni Coaching Program
- Estate Planning Career Panel for LLM Tax Students
- Law Firm Career Panel for LLM Tax Students
- LinkedIn for LLM Tax Students and Graduates

Employment Statistics for the Class of 2018

Percent Employed WITHIN 10 MONTHS OF GRADUATION

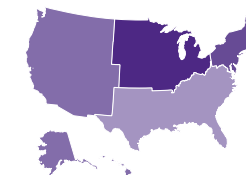


LLM Tax Employers BY TYPE



Accounting 81%
Law 19%

LLM Tax Employers BY GEOGRAPHY



Midwest 45%
Northeast 23%
West 22%
South 10%

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 HARRY R. HORROW PROFESSOR OF LAW; JD, UNIVERSITY OF CALIFORNIA, BERKELEY; LL.M. 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, and Tax Treaties.

Herbert N. Beller

PROFESSOR OF PRACTICE; JD, NORTHWESTERN UNIVERSITY SCHOOL OF LAW

Professor Beller is formerly a senior partner and currently Of Counsel in the tax practice group at Eversheds Sutherland 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 Subchapter S Corporations.

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 Office of Chief Counsel at the Internal Revenue Service in Washington, D.C. Professor Crane teaches Corporate Taxation and Corporate Reorganizations.

María Amparo Grau Ruiz

VISITING PROFESSOR OF TRANSNATIONAL TAXATION; PH.D., UNIVERSIDAD COMPLUTENSE DE MADRID; MBA, SAN PABLO-CEU UNIVERSITY

Professor Grau's current research focuses on tax law and its connections with corporate social responsibility, environmental law, and inclusive robotics. She is the author of books on international administrative cooperation in tax matters; legislative coordination in cases

of fiscal decentralization; and financial activity for global sustainability. She has authored and co-authored several articles on other tax related topics. Professor Amparo is teaching European Union Taxation.

Sarah B. Lawsky

BENJAMIN MAZUR SUMMER RESEARCH PROFESSOR OF LAW; JD, YALE UNIVERSITY; LL.M. 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.

Ajay Mehrotra

PROFESSOR OF LAW; JD, GEORGETOWN UNIVERSITY; PH.D., UNIVERSITY OF CHICAGO

Professor Mehrotra is currently the Executive Director and a Research Professor at the American Bar Foundation (ABF), an independent, non-profit research institute that focuses on the empirical and interdisciplinary study of law, legal institutions, and legal processes. His scholarship and teaching focus on legal history and tax law. More generally, his research explores law and political economy from historical and comparative perspective, with a particular focus on tax law and policy. He teaches Tax Policy.

Paul Pencak

VISITING PROFESSOR OF PRACTICE; JD, NORTHWESTERN PRITZKER SCHOOL OF LAW

Professor Pencak is a Managing Director in the International Tax and Transaction Services practice of EY's National Tax Department and is based in Chicago. He focuses primarily on cross border merger, acquisition, and repatriation planning. Professor Pencak teaches Advanced International Corporate Tax Transactions and Planning.

Jeffrey T. Sheffield

PROFESSOR OF PRACTICE; 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

EMERITUS 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 casebook and a course book on partnership taxation.

ADJUNCT FACULTY

ROBERT H. ALAND, formerly a partner of Baker & McKenzie LLP and KPMG LLP, teaches Tax Audits, Appeals, and Litigation.

JEFFREY M. BERGMAN, Trust Counsel, Charles Schwab, co-teaches Income Taxation of Trusts and Estates.

LUCY D. BICKFORD, a partner of Schiff Hardin LLP, co-teaches Estate Planning.

MICHAEL CAREW, a partner of Kirkland & Ellis LLP, co-teaches Tax Aspects of Private Equity Transactions.

KEVIN J. COENEN, a partner of Kirkland & Ellis LLP, co-teaches Consolidated Returns.

JOHN COMEAU, formerly 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, co-teaches Taxation of Structured Real Estate Transactions.

PHILLIP W. DESALVO, a principal of KPMG LLP, co-teaches Excel Modelling.

MICHAEL G. FALK, a partner of Kirkland & Ellis LLP, co-teaches Executive Compensation.

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

KIRK A. HOOPINGARNER, a partner of Quarles & Brady LLP, co-teaches Taxation of Exempt Organizations.

DAVID A. HUGHES, a partner of Horwood, Marcus, & Berk, co-teaches State & Local Taxation.

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

NORAH L. JONES, a partner of Quarles & Brady LLP, co-teaches Taxation of Exempt Organizations.

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

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

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

PETER MATEJCAK, an associate of Baker & McKenzie LLP, co-teaches Taxation of Structured Real Estate Transactions.

LISA MEEKINS, a Managing Director of KPMG LLP, co-teaches Excel Modeling.

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.

JODI P. PATT, a partner of Quarles & Brady LLP, co-teaches Taxation of Exempt Organizations.

ANDREW O'BRIEN-PENNEY, a senior economist of Baker & McKenzie Consulting LLP, co-teaches U.S. Transfer Pricing.

REETU PEPOFF, Senior Legal Counsel and Senior Vice President at Northern Trust, co-teaches International Estate Planning.

SAM POLLACK, an associate of Baker & McKenzie LLP, co-teaches Controlled Foreign Corporations.

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

RANA H. SALT, Chief Operating Officer and General Counsel of Kinship Trust Company LLC, teaches Estate and Gift Taxation.

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

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

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

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

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

JONATHAN WELBEL, a partner of Baker & McKenzie LLP, co-teaches U.S. Transfer Pricing.



“Approaching tax law from a critical and analytic perspective, the professors in the Tax Program are dedicated to making extremely complicated concepts accessible to students. Their forward thinking focus on where tax law is moving trains students to be strategic thinkers and prepares them for careers that can evolve into many practice areas not limited to tax law. The immersive curriculum gives students a solid foundation and has allowed me to contribute from the first day of my career.”

— KEITH STIGGERS (LLM TAX '19)
EY, People Advisory Services



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.

Last Year's Participants Included

Jordan Barry, *Professor of Law, University of San Diego*

Mark Gergen, *Robert and Joann Burch D.P. Professor of Tax Law and Policy, University of California, Berkley*

Daniel Hemel, *Assistant Professor of Law, University of Chicago*

Rebecca Kysar, *Professor of Law, Fordham University*

Diana Ring, *Professor and Dr. Thomas F. Carney Distinguished Scholar, Boston College*

Manoj Viswanathan, *Associate Professor of Law, University of California, Hastings*

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, *Robert C. Packard Trustee Chair in 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 Zarlenga, *Tax Legislative Counsel, United States Treasury Department*



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.



TAX SCHOLARSHIPS

The Northwestern Pritzker School of Law Tax Program offers a number of merit based scholarships to full-time students. Scholarships are awarded on a rolling basis and no additional application is necessary to be considered.

Dean's Scholarship

The Dean's Scholarship is the highest award that is given to students in the Tax Program. Recipients receive a full-tuition scholarship and a position on the editorial board of The Tax Lawyer. These scholarships are awarded to applicants who have outstanding academic records at their JD institutions, a strong commitment to the study and practice of tax law, and previous journal experience.

Tax Program Faculty Scholarship

The Tax Program Faculty Scholarship Award provides highly qualified students with a \$40,000 scholarship to be applied towards the cost of tuition. These merit-based scholarships are awarded to applicants with outstanding academic records at their JD institutions, who have tax or tax-related experience in the real world, and who demonstrate exceptional promise for work in the Tax Program

Tax Program Alumni Scholarship

Funding for the Tax Program Alumni Scholarship is provided by alumni donations. Each year, one or more incoming students will be awarded a \$30,000 scholarship to be applied towards the cost of tuition.

Merit Scholarship

The Northwestern Law Tax Program administers merit-based scholarships to incoming students. These awards are of varying amounts and are based on academic performance, especially in tax law courses, and a demonstrated interest in the area of tax.

APPLICATION DEADLINE

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 law.northwestern.edu/admissions/applying or www.lsac.org.

Contact us

1-312-503-3300
taxlaw@law.northwestern.edu