

GEORGETOWN LAW

In partnership with



EXECUTIVE/ONLINE DEGREES AND CERTIFICATES FOR LAWYERS AND NON-LAWYER TAX PROFESSIONALS

2020-2021 Guide for State and Local Government Employees





THE NATION'S LEADING STATE AND LOCAL TAX PROGRAM

Georgetown University Law Center offers an unparalleled opportunity for state and local government lawyers and qualified tax professionals to broaden and deepen their understanding of tax law through online degree and certificate programs.

Georgetown Law offers the most comprehensive tax curriculum of any graduate tax program in the country, nationally-recognized faculty, and career-propelling post-graduate opportunities.

Government Tax Professional Discount for a Variety of Online Degree Options

Through Georgetown's partnership with the Multistate Tax Commission (MTC), state and local government attorneys and qualified non-attorney tax professionals can qualify for a 20% tuition discount for Georgetown's Tax online distance education programs.

Attorneys can specialize in Tax Law and earn an Executive (online) LL.M.; experienced non-lawyer tax professionals can pursue an online Master of Studies of Law (M.S.L.) in Taxation. Both lawyers and non-lawyers alike can also choose to pursue an online Certificate in State and Local Taxation (SALT) or an online Certificate in International Tax—either in conjunction with their LL.M., or M.S.L. degree or on a standalone basis.

The Executive LL.M. and M.S.L. degrees cover core subjects like corporate taxation, partnership taxation, income tax accounting, and taxation of property transactions. Our Certificate programs in SALT and International Tax offer specialized courses in those areas.

A Flexible Degree Tailored To Your Schedule

Georgetown Law's online tax degrees offer students the same high quality instruction and learning experience as the on-campus programs while providing students the flexibility to complete the entire program remotely. Classes are available on a synchronous and asynchronous basis, and most classes allow distance students who are not available during scheduled class hours to watch lecture videos at their convenience.

DEGREE AND CERTIFICATE PROGRAMS Executive LL.M. in Taxation (Online)

Our hands-on, practical approach to education prepares our students for sophisticated tax practice and makes the Georgetown experience unparalleled.

The Executive LL.M. in Tax requires 24 credits.

The required courses are:

- Income Tax Accounting
- Corporate Income Tax Law I
- Basic Principles of Finance

In addition, students can choose from a wide variety of courses in our expansive Tax curriculum.

M.S.L. in Taxation (Online)

Experienced non-lawyer tax professionals can now take advanced tax courses at Georgetown Law. The M.S.L. in Tax requires 24 credits.

The required courses are:

- Corporate Income Tax Law I
- Income Tax Accounting
- Introduction to Federal Income Tax, Research & Writing

In addition, students choose from a wide variety of courses in our expansive Tax curriculum.



SALT Certificate (Online)

Available to both lawyers and non-lawyer tax professionals, Georgetown's nationally-recognized SALT Certificate program is an excellent way to develop an understanding of this dynamic area of tax law.

The SALT Certificate requires five courses, comprising 10 academic credits.

The required courses are:

- Income & Franchise Taxes
- Sales & Use Taxes
- Other Business Taxes
- Federal Limitations on State & Local Taxation
- Special Topics in State & Local Taxation

International Tax Certificate (Online)

Available to both lawyers and non-lawyer tax professionals, Georgetown's Certificate in International Taxation provides an in-depth exploration of the increasingly important field of international tax. The International Tax Certificate requires five courses, comprising 10 academic credits.

The required courses are:

- U.S. Inbound International Taxation
- U.S. Outbound International Taxation
- Tax Treaties
- Survey of Transfer Pricing
- Advanced International Taxation or International Tax Controversy

Note: Students must also take a course in corporate taxation prior to matriculation or in their first semester.

Program Duration

Most courses carry two academic credits. Students generally complete two courses per semester and earn a degree in three academic years or a certificate in three or four semesters.

There is also flexibility for students who wish to proceed more quickly or more slowly.

Admissions Information

Georgetown's tax programs attract a diverse and highly qualified group of tax professionals.

The Executive LL.M., M.S.L, SALT Certificate, and International Tax Certificate are open to both domestic and foreign-trained students. Like all of Georgetown Law's graduate programs, admission is highly competitive.

Eligibility

Students must complete a basic course in federal individual income tax prior to commencing work on any of the Georgetown Law tax degrees or certificates. Applicants may satisfy this requirement by taking Georgetown Law's online course, Foundations of Federal Income Taxation. In rare cases, this prerequisite may be waived if a student has substantial relevant work experience.

Tuition and Fees

The 2020-2021 rate for the online programs is \$2,877.00 per credit hour. **Georgetown Law offers a 20% discount to qualifying state and local tax government employees who apply as part of the agreement reached between Georgetown Law and the Multistate Tax Commission ("MTC").** Note, state membership in the MTC is not a precondition of enrollment in the programs.

Students are responsible for making tuition payments directly to Georgetown Law but may arrange for tuition reimbursement or support from their employer, if available.

Federal loans are generally available to students enrolled in a degree program, but the stand-alone SALT and International Tax Certificates would not qualify.



**WHAT GRADUATES OF THESE PROGRAMS
HAVE TO SAY:**

“The Executive LL.M. and SALT Certificate gave me the critical tools I need to do my job well.” – Jamie E. Szal, 2015

“The Georgetown Executive LL.M. in Tax Program offers an affordable and convenient way for practicing government attorneys to earn a graduate tax degree.” – Michael J. Duffy, 2016

More Information

Please visit our website or contact:
<https://www.law.georgetown.edu/>

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Graduate Admissions Office

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