

Plan Your Own Path

TAXLAW

OVERVIEW

Tax lawyers represent clients in tax planning, tax compliance, and tax controversy matters. SMU has a rich curriculum of tax courses, due in part to the fact that SMU offers the LL.M. (Taxation) degree, and J.D. students generally may enroll in any of the tax offerings. If you are interested in taxation, you should take the Income Taxation course early in your law school curriculum, as the Income Taxation course is a prerequisite to many other tax courses.

This handout helps you plan your path to a tax law career, covering essential competencies for clients and legal employers. As you plan, ensure you incorporate all three sides of this triangle.¹

The left side emphasizes **Client-**

The right side centers on **Ownership of Professional Development Competencies**. Employers and clients require teamwork, a strong work ethic, an entrepreneurial mindset, determination, attention to detail, integrity, and effective project management skills.

¹ See Neil W. Hamilton, *The Gap Between the Foundational Competencies Clients and Legal Employers Need and the Learning Outcomes Law Schools Are Adopting*, 89 UMKC L. Rev. 559 (2021).

This guide is arranged by the three crucial sides of sides side

Related Courses In considering issues of taxation, it is also important to understand the legal nature of the entities involved. Students interested in taxation should therefore also consider courses related to some of those entities or types of property.

Business Entities

- Business Enterprise
- Corporate Finance & Acquisitions
- Mergers and Acquisitions
- Corporate & Transactional Legal Research
- Principles of Accounting and Finance for Lawyers
- Business Law Bootcamp
- M&A Contract Drafting

Commercial Law

- Sales
- Payment Systems
- Secured Transactions
- International Business Financial Transactions

Securities Law

- Securities Regulation
- Securities Litigation & Enforcement

Real Estate Planning

- Real Estate Transactions
- Commercial Real Estate Transactions Seminar

Intellectual Property

- Copyright
- Patent Law
- Trademark & Business Torts
- Franchising & Distribution Law
- Intellectual Property Licensing

Bankruptcy

- Creditors' Rights
- Advanced Bankruptcy

Upper-Level Writing Requirements In your third year, choose a tax law-related Edited Writing course or Directed Research paper topic (with Faculty approval) to improve and showcase your research, writing, and analytical competencies.

For those of you interested in pursuing a career in tax law, you may want to consider the Accelerated Tax LL.M Option offered by SMU. Students enrolled in the J.D. Program have the option to earn both a J.D. and LL.M (in Taxation) in only seven semesters of study (i.e., you can earn your LL.M with only one additional semester of study). This program allows you to count up to 12 credits of specialized tax courses, taken at SMU while a candidate for the J.D. degree, toward the LL.M (in Taxation) degree. If you choose to pursue this dual degree, be sure to enroll in Tax and Fiscal Policy, which is only offered in

the Spring semester and is a requirement for obtaining the dual degree.

