

# Capital University Law School

## LL.M. in Taxation Program

### Application Instructions

Applicants are accepted into the LL.M. in Taxation Program on a rolling basis. Applicants may apply for Fall, Spring, and Summer admission.

Please read all the information carefully before submitting your application. Files are not reviewed for admission until all required materials are received. Failure to answer all questions or submit all required documents will delay processing of your application.

#### APPLICATION REQUIREMENTS

##### *Applicants with U.S. Law Degrees*

1. The applicant must have earned a J.D. from an American Bar Association accredited law school
2. The applicant must demonstrate an aptitude for legal tax or business studies; factors that may be considered include:
  - Law school academic record (preference is given to those graduating in the top-half of their law school class);
  - Relevant published and unpublished written work; and
  - The nature and duration of legal or tax/business-related work experience.
3. Each applicant must demonstrate successful completion at the law school level of the following courses:
  - (1) federal personal income taxation course; and
  - (2) a basic business association course(s) (including agency, partnership and corporations).

Note: Applicants missing one or more of the pre-requisites may be permitted to enroll in the J.D.-level courses to fulfill these requirements.

##### *Applicants with Foreign Law Degrees*

1. The applicant must have earned a J.D. or LL.B. from an accredited foreign law school or university.
2. The applicant must demonstrate an aptitude for legal tax or business studies; factors that may be considered include:
  - Law school academic record (preference is given to those graduating in the top-half of their law school class);

- Relevant published and unpublished written work; and
  - The nature and duration of legal or tax/business-related work experience.
3. Each applicant must demonstrate successful completion of the law school level of the following courses:
    - (1) federal personal income taxation course; and
    - (2) basic business association course(s) (including agency, partnership and corporations).

Note: Applicants missing one or more of the pre-requisites may be permitted to enroll in J.D. level courses to fulfill these requirements.

4. The applicant must provide a TOEFL score. The minimum acceptable score on the manual exam is 600; the minimum acceptable score on the computerized exam is 250. In lieu of a TOEFL score, the applicant may provide a GRE, GMAT, or LSAT score.
5. The applicant must secure appropriate visas for entry into the United States.

#### LL.M. APPLICATION MATERIALS

##### *All Applicants*

A completed applicant file for students applying for the LL.M. in Taxation requires:

- Applicant form.
- Application fee of \$35. Check or money orders should be payable to Capital University Law School.
- Official law school transcript(s)
  - No transcript is necessary for Graduates of Capital University Law School. Please notify the registrar that you are applying to the program and request that a copy of your transcripts be released to us.
- Personal Statement: A personal statement is required. The statement provides applicant the opportunity to describe their reasons for pursuing an LL.M. and to elaborate on their abilities and experience.
- Two letters of recommendation.
- Resume: Optional, but strongly encouraged.