

Plan Your Own Path

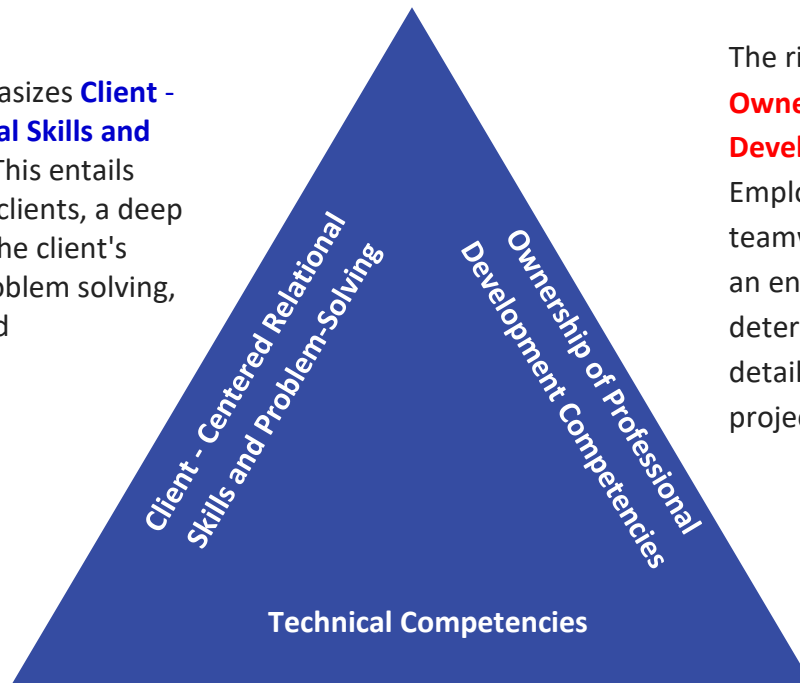
TAX LAW

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 - Centered Relational Skills and Problem-Solving**. This entails responsiveness to clients, a deep understanding of the client's needs, creative problem solving, and client-centered communication.



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.

The base comprises fundamental **Technical Competencies**, including knowledge of the law, legal analysis, legal research, communication in the legal context, and legal judgment.

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 the triangle.

TRADITIONAL TECHNICAL COMPETENCIES

Enroll in foundational courses during your first and second year, such as:

- Income Taxation
- Corporate Taxation
- Trusts and Estates

Advanced Taxation Courses:

- Tax Accounting
- Real Estate Taxation
- Tax Practice & Professional Responsibility
- State and Local Taxation
- Federal Tax Procedure
- Criminal Tax Fraud
- Oil & Gas Taxation

Advanced Business Entity Taxation Courses:

- Advanced Corporate Taxation
- Partnership Taxation
- Corporate Planning
- Taxation of Professional and Closely Held Corporations
- Private Equity & Hedge Fund Law

Advanced International Tax Courses:

- International Tax I
- International Tax II

Employee Benefits Courses:

- Employee Benefits Law & ERISA Litigation
- Taxation of Deferred Compensation

Advanced Estate Planning Courses

- Estate, Gift & Income Tax
- Estate Planning & Practice
- Texas Matrimonial Property

Policy Courses:

- Taxation and Fiscal Policy
- Economic Analysis of Law

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 pre-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 full-time 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. Students interested in this program should meet with the Dean of Graduate and International Programs early in their academic career to be sure they are meeting the requirements of the dual degree. More information about the program can be found in the [SMU catalog](#).

CLIENT-CENTERED RELATIONAL SKILLS AND PROBLEM SOLVING

Thoughtfully evaluate experiential opportunities. These are excellent ways for you to cultivate superior client focus, innovative problem-solving, and effective communication skills.

- **Externships:** The following externships are offered through the Government and Public Interest Externship Program (includes classroom component)
 - Department of Justice, Tax Division
 - Internal Revenue Service Regional Chief Counsel

- **Clinics:**
 - Federal Taxpayers Clinic
 - Small Business Clinic

Be sure to work closely with your Office of Career Services advisors to obtain additional experiences (internships, judicial clerkships, public service opportunities) to grow your knowledge and skills in this area.

OWNERSHIP OF PROFESSIONAL DEVELOPMENT COMPETENCIES

Experiences beyond the formal curriculum are vital to your professional growth. Aim to acquire experiences that closely replicate as much as possible the work lawyers engage in within the tax law space.

- **Student Organizations:** Commit yourself to relevant, on-campus organizations and actively pursue leadership, project management, and teamwork opportunities within the organization.
 - Tax Law Society

- **Public Service Opportunities:** These pre-approved placements may provide you additional perspectives that are valuable to your career development
 - VITA

- **Board of Advocates:**

- **Law Journals:**
 - Author a note or comment on a tax law topic and seek to have it published in one of our journals or elsewhere

- **Dallas Bar Association Sections:** Explore your interests and immerse yourself in the legal profession by becoming part of these Dallas Bar Association sections.
 - Employee Benefits/Executive Compensation Section
 - Probate, Trusts & Estates Section
 - Tax Section

Faculty: Start building a connection with a professor who is familiar with your work and can write you a letter of recommendation or serve as a reference. Here are some of the full-time faculty members who teach in this field.

Christopher Hanna

Orly Mazur

Cultivate Your Personal Network: Reach out to corporate attorneys to arrange informational interviews through the Mustang Exchange or connections you establish during your law school journey. You should also ask your Career Services advisor to help you identify graduates and law firms in this space in the location(s) where you want to work.

Full-time and adjunct professor who teach tax law courses may have strong networks. Ask them for assistance making these connections.

Attend programs featuring tax law attorneys sponsored by the Office of Career Services or student organizations. These kinds of programs are great opportunities to learn more about entry-level careers and to connect with speakers who are often alumni and more willing to assist you.