

Master of Laws (LL.M.)

<http://www.law.uci.edu/llm/>

The UC Irvine School of Law Master of Laws (LL.M.) degree program at the University of California, Irvine School of Law offers a first-rate legal education to lawyers, judges, government officials, and others wishing to become educated about the legal system and practice of law in the United States. We offer a general LL.M. program that can be tailored to each individual's interests, thus uniquely equipping students with the knowledge and skills to excel in today's global legal community, whatever their personal and professional goals may be.

The program is a course of study in advanced legal topics, designed for lawyers trained outside of the United States. Students are required to take one course: Introduction to American Law. For the remainder of their courses, students select from a broad range of courses across the upper-level curriculum. Dedicated staff are available to assist students in planning their course of study and, if desired, ensuring that students coursework meets the eligibility requirements of the California, New York, or other state bars.

Students enrolled in the program must complete at least two semesters of coursework. Additionally, students have the option to extend the program up to two additional semesters (for a total of four semesters) pending administrative approval.

The UC Irvine School of Law faculty seek highly-qualified candidates, who have excelled in legal training and practice in their home jurisdictions. Applications are accepted on a rolling basis for fall or spring matriculation (spring matriculation is only available for the LL.M. in American Law; the Graduate Tax LL.M. program only matriculates students in the fall). In order to begin the application process, candidates must submit the following:

- Online application and application fee
- Official copies of academic records from an ABA-accredited U.S. law school or a foreign law school with equivalent standards
- Statement of purpose
- Resume
- Two letters of recommendation
- Official proof of English competency

Language Requirements

Applicants whose first language is not English must take one of three tests for English competency:

Test of English as a Foreign Language (TOEFL) with a minimum score of 90 on the internet-based test.

Pearson Test of English (PTE) with a minimum score of 63.

International English Language Testing System (IELTS) with a minimum score of 6.0.

It is not necessary to take all three tests. Applications are only considered complete upon receipt of official examination results. This requirement is waived for applicants who have completed a higher degree program at an accredited U.S. institution. Photocopies of test reports will not be accepted.

Course Requirements

Internationally trained attorneys are required to take Introduction to American Law. For the remainder of their courses, students select from a broad range of courses across the upper-level curriculum. Dedicated staff are available to assist students in planning their course of study and, if desired, ensuring that students' coursework meets the eligibility requirements of the California, New York, or other state bars.

LL.M. students have the option to complete a specialization in tax (<https://www.law.uci.edu/gradtax/curriculum/>), allowing them the opportunity to complete courses from a broad range of advanced tax courses across the upper-level curriculum.

The School of Law's tax faculty believes strongly that every LL.M. student in the Tax Specialization should possess the same foundational knowledge of core tax topics. The program requires all students to take the following core courses as a single cohort:

12 credits of mandatory course work (most offered in the fall semester):

- a. Corporate Taxation – 4 credits (fall semester)
- b. International Taxation – 4 credits (fall semester)
- c. Partnership Taxation – 3 credits (spring semester)
- d. Tax Practice and Procedure – 1 credit (fall semester)

12 credits of elective course work, at least four of which must satisfy the Practical Tax Skills (PTS) requirement.

Students who have completed their law degree outside the United States must also complete an intensive short course Introduction to United States Taxation (offered during the orientation week, before regular classes start) and Introduction to American Law.

For the Graduate Tax Program, students will be allowed to earn up to 10 credits in dual-mode instruction courses. Starting in fall semester 2024, part-time enrollment will also be offered as an option.