

**MEMORANDUM CONCERNING TAX COURSE SELECTION**

**To: Advice for Continued Study of Tax Law and for Tax LLM Students  
University of Houston Law Center**

**From: Tax Faculty**

Federal Income Taxation is a pre-requisite for all other courses. If you have not taken that course, then you need to take that course before (or, with permission, currently) with other tax courses.

After taking the Federal Income Tax course, you have several options for further study. The three classes in the left box provide grounding in the core business and family tax planning topics. They represent the logical “second step” in your study. We strongly recommend that Tax LLM students take each of those courses. The courses indicated in the middle box are specialty courses that are helpful if you plan to specialize in a particular area. In the far right box, we have identified the capstone and seminar tax courses that are generally applicable regardless of your area of particular concentration.

|                         |                                        |                                       |                       |
|-------------------------|----------------------------------------|---------------------------------------|-----------------------|
| 1. Corporate Tax        | 1. Bankruptcy Taxation                 | 9. Tax Ethics                         | 1. Business Planning  |
| 2. Partnership Taxation | 2. Income Taxation of Trusts & Estates | 10. Tax Fraud & Money Laundering      | 2. Tax Policy Seminar |
| 3. Estate Planning      | 3. International Taxation              | 11. Tax Litigation                    |                       |
|                         | 4. Oil and Gas Taxation                | 12. Tax Procedure                     |                       |
|                         | 5. Post-Morem Estate Planning          | 13. Tax Research                      |                       |
|                         | 6. Real Estate Taxation                | 14. Taxation of Compensation          |                       |
|                         | 7. State and Local Taxation            | 15. Taxation of Exempt Organizations  |                       |
|                         | 8. Tax Accounting                      | 16. Taxation of Financial Instruments |                       |

We have separately set forth a listing of all tax courses along with a course description for each course offered at UHLC (see <http://www.law.uh.edu/tax/courses.asp>), and we have also posted the expected course rotation for the next several semesters for when the courses are expected to be offered (see <http://www.law.uh.edu/tax/Future-Tax-Course-Schedules.asp>). The expected course offering is subject to change, however.

As a final comment, the tax faculty recommends that J.D. students take no more than 5 tax courses unless you are studying towards obtaining the joint JD/LLM degree. We believe that you should not short-change your ability to take core business law classes and important bar related courses in other areas of the law. If you want to specialize in tax law, then please consider the Tax LLM degree or the joint JD/Tax LLM program. The tax faculty would be happy to speak with you further about advanced study of taxation, so please do not to contact to contact any of us by email or come by during office hours.