

Graduate Tax Studies at New York Law School



Application for Admission to the
LL.M. in Taxation Degree Program



WE ARE NEW YORK'S LAW SCHOOL

SINCE 1891

MASTER OF LAWS (LL.M.) IN TAXATION

LL.M. Application Requirements

Candidates for the LL.M. in Taxation program at New York Law School (NYLS) must have earned a J.D. or LL.B. degree from an ABA-accredited law school prior to enrollment in the Graduate Tax Program. Lawyers who have completed their legal education outside the United States may satisfy this requirement on the basis of an equivalent law degree earned in a foreign jurisdiction. See “Additional Information for International Students” on the next page for certification and evaluation requirements and other information.

The following must be submitted to complete an application:

1. Completed and signed LL.M. application form
2. All official law school transcripts
3. All other official degree transcripts
4. Personal statement
5. Résumé
6. Two letters of recommendation

While interviews are not a regular part of the admissions process, the Graduate Admissions Committee reserves the right to call any applicant for an interview during the evaluation process.

Law School and Other Degree Transcripts

Official final transcripts confirming the conferral of all law degrees as well as all undergraduate, graduate, and other professional degrees must be received directly from the issuing schools prior to matriculation. (For work completed at NYLS, it is not necessary to submit a transcript.)

Personal Statement

A two-page, typed, double-spaced personal statement is required. The statement provides applicants with an opportunity to describe their reasons for pursuing an LL.M. in Taxation and to elaborate on their abilities, experience, and career goals.

Résumé

Please include your updated résumé with your application.

Letters of Recommendation

All applicants must submit two letters of recommendation in support of their application. Such letters should discuss the applicant's analytic and writing skills and other factors relevant to the applicant's ability to complete rigorous graduate-level training in tax law. One letter should be an academic reference from a law school professor or academic dean, if possible. The second letter should be a professional reference, if possible. One additional letter of any type may be submitted; the Graduate Tax Admissions Committee will review a maximum of three letters of recommendation for each applicant. The most effective letters are those written by individuals who have known the applicant for a substantial period of time and can provide insightful comments on the character and abilities of the applicant. The letters should be sent directly by their authors to the Office of Admissions and Financial Aid.

Disclosures

The application form requires disclosure of all instances in which the applicant has been charged with any offense or violation or pleaded *nolo contendere* to, pleaded guilty to, or been found guilty of any crime, offense, or violation (with the sole exception of a minor traffic offense), and disclosure of any such actions pending or expected against the applicant. Conviction of DUI (or any other alcohol- or drug-related offense) is not a minor traffic offense. The application form also requires disclosure of all instances in which the applicant has been suspended from practice, reprimanded, censured, removed, or otherwise disciplined as a member of any profession or occupation or as a student, and all instances in which any complaints or charges, formal or informal, have been made or filed, or proceedings instituted against the applicant as a member of any profession or occupation or as a student. The obligation to promptly disclose these matters extends through the conferral of the LL.M. degree. Failure to disclose such information on the application or thereafter may result in dismissal from school or revocation of any degree awarded. Failure to disclose this information may also be reported to the New York bar or the bar in other jurisdictions.

Students With Disabilities

NYLS complies with the Americans With Disabilities Act of 1990 and with Section 504 of the Rehabilitation Act of 1973 as amended. The School's Office of Student Life and Office of Academic Affairs formulate general policy on disability issues and make decisions on individual accommodation requests.

Application Status

Please contact Ashley Oliver, Graduate Tax Program Coordinator, at ashley.oliver@nyls.edu or 212.431.2147 if you wish to monitor the status of your LL.M. application.

Mailing Address

Completed applications and supporting materials should be mailed to:
Office of Admissions and Financial Aid
New York Law School
185 West Broadway
New York, NY 10013-2921

Online Application

You also have the option of applying online through the LSAC Electronic Application Service by visiting www.lsac.org/llm.

LL.M. Degree Candidates for Transfer Admission

Students who are candidates in good academic standing for an LL.M. in Taxation degree at other ABA-accredited law schools may apply for transfer admission to the LL.M. in Taxation program at NYLS. No specific GPA or class rank is required for or guarantees admission. Advanced standing credits may be granted. Advanced standing is determined by the Director of the Graduate Tax Program subsequent to admission. Applicants for transfer admission are required to submit:

1. All items listed on the previous page under LL.M. Application Requirements
2. A letter confirming good standing from the dean's office of the law school where currently enrolled
3. An official, current law school transcript sent directly to the Office of Admissions and Financial Aid by the registrar of the issuing law school; the transcript must list courses and grades for the entire period in which the applicant was a candidate for the LL.M.

Visiting LL.M. Students

A student currently enrolled and in good academic standing as a candidate in an LL.M. in Taxation Program at an ABA- accredited law school may apply to attend the Graduate Tax Program at NYLS as a visiting student. For visiting student application requirements, please contact the Office of Admissions and Financial Aid directly at graduateadmissions@nyls.edu. Applicants for visitor status must provide a letter of permission from their law school.

Visiting J.D. Students

Qualified students who are enrolled in a J.D. program at another law school may, with the permission of their home institution, spend a summer or one or two semesters visiting NYLS. Visiting J.D. students may participate in the NYLS Advanced Studies Program and earn advanced standing credit toward an LL.M. in Taxation degree at the School.

Additional Information for International Students

Candidates for the LL.M. in Taxation at NYLS must have earned a J.D. or LL.B. degree from an ABA-accredited law school, or must have earned an equivalent degree in a foreign jurisdiction, prior to enrollment in the Graduate Tax Program.

Applicants who have completed their undergraduate and/or legal education outside the United States must apply through the LSAC LL.M. Credential Assembly Service (CAS) and have their transcripts evaluated through the International Transcript Authentication and Evaluation Service. Applicants must arrange for official academic documents to be sent to LSAC for evaluation, authentication, and transmission to NYLS. You may create an LSAC LL.M. CAS account by visiting www.lsac.org/llm.

Completion of the degree requirements for the LL.M. in Taxation at NYLS will not qualify a foreign-trained lawyer to take the New York bar examination.

Under the current rules of the Board of Law Examiners (BOLE) of New York, foreign-trained lawyers generally are required to complete a specified course of study of 12 credits in general American law and professional responsibility as part of an LL.M. degree program in order to qualify to sit for the bar exam. The courses required by the New York BOLE are not part of the curriculum for the LL.M. in Taxation degree. Contact the Office of the Graduate Tax Program for more information. Please note that each foreign-trained lawyer must write individually to the New York BOLE for evaluation of non-U.S.

qualifications and permission to sit for the exam. We recommend doing this prior to starting an LL.M. program. See <http://www.nybarexam.org/foreign/foreignlegaleducation.htm>.

English Requirement

Applicants seeking an LL.M. degree whose native language is English, applicants whose first degree in law is from a college or university in a country where both the language of instruction and a principal language are English, and applicants who received an LL.M. degree or other advanced degree from an accredited U.S. higher education institution are not required to take a language proficiency examination. All other applicants must submit an official score result from either the Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS). To demonstrate sufficient fluency on the TOEFL, applicants are expected to attain a score of 100 on the Internet-based TOEFL (iBT). To demonstrate sufficient fluency on the IELTS, applicants are expected to attain a minimum overall band score of at least a 7. Where a TOEFL or IELTS is required, the requirement may not be waived.

HUMAN RIGHTS POLICY

It is the policy of NYLS not to discriminate in its educational programs, admission policies, financial aid programs, employment practices, and other school-sponsored activities because of race, color, ethnicity, ancestry, citizenship, religion, sex, pregnancy, sexual orientation, gender identity, gender expression, national origin, age, disability, AIDS, predisposing genetic characteristics, marital or parental status, military status, domestic violence victim status, or any other classification protected by local, state, or federal law ("Protected Classification"). The placement facilities of the School are available only to employers whose practices are consistent with this policy.

Inquiries regarding compliance with Title IX of the 1972 Educational Amendments, relative to nondiscrimination on the basis of sex, or any other aspect of the School's equal opportunity policy, may be directed to Title IX Co-Coordinator and Counsel Nina Jody '83 at nina.jody@nyls.edu or Title IX Co-Coordinator Brian Kaszuba '04 at brian.kaszuba@nyls.edu, or to the Director of the Office for Civil Rights, Department of Education, Washington, D.C.

CHANGE OF PROGRAM

Every effort has been made to ensure accuracy of this application package. NYLS reserves the right to make changes in these materials or programs as necessary.

QUESTIONS ABOUT THE GRADUATE PROGRAMS AT NYLS

Submit applications to and track application status by contacting:

Office of Admissions and Financial Aid
New York Law School
185 West Broadway
New York, NY 10013-2921
T 212.431.2888
F 212.966.1522
E graduateadmissions@nyls.edu

Enrollment Plans:

☐ Full time ☐ Part time

Entering Term:

☐ Summer ☐ Fall ☐ Spring

Entering Year:

Biographical Information

1. ☐ Mr. ☐ Ms. ☐ Dr. ☐ Other (specify) _____

2. _____
 Last/Family Name First Name Middle Name

3.	Other Name(s) on Academic Records	Nickname, if Preferred
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4. Social Security #: _____ — _____ — _____

NOTE: This information is used for financial aid and identification purposes only. NYLS considers this information confidential and will not disclose it to any third party.

5. Date of Birth: _____

6. Place of Birth: _____

7. Current Mailing Address

Last Date for Use: _____

Number/Street/P.O. Box/Apartment

City/State/ZIP Code _____ Country if not United States _____

Day Phone	Evening Phone
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Email Address	Email valid until this date
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8. Permanent Mailing Address

(where you can always be contacted, if different from your current mailing address)

Number/Street/P.O. Box/Apartment

City/State/ZIP Code _____ Country if not United States _____

Day Phone	Evening Phone
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Email Address	Email valid until this date
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9. Are you a United States citizen? ☐ Yes ☐ No If no, indicate country of citizenship _____

If not a U.S. citizen, are you a Permanent Resident of the U.S.? ☐ Yes ☐ No

Permanent Resident #: _____

If you are not a U.S. citizen or Permanent Resident, and you are in the United States, what is your current visa and status?

10. Ethnicity

a. Are you Hispanic or Latino?

☐ Yes ☐ Cuban ☐ Mexican ☐ Puerto Rican ☐ South or Central American ☐ Other Hispanic/Latino

☐ No

b. What is your race? Select one or more races to indicate what you consider yourself to be.

☐ Aboriginal/Torres Strait Isl. Australian

☐ American Indian/Alaskan Native

☐ Asian

☐ Black/African American

☐ Canadian Aboriginal/Indigenous

☐ Caucasian/White

☐ Native Hawaiian/Other Pacific Islander

☐ Decline to respond

11. Do you identify as LGBTQ?

☐ Yes

☐ No

☐ Decline to respond

Educational Background

12. Please list all schools you have attended, and whether or not you were matriculated or completed the degree. (Start with most recent institution attended.) If more space is needed, you may attach a supplementary statement labeled Question 12.

A) Law School Attended

Name of Institution _____ City and State _____

Dates of Attendance [mm/yy] _____ Major and Degree [if any] _____

Date Degree Awarded or Expected _____ Approximate Rank in and Size of Class _____

B) Law School Attended

Name of Institution _____ City and State _____

Dates of Attendance [mm/yy] _____ Major and Degree [if any] _____

Date Degree Awarded or Expected _____ Approximate Rank in and Size of Class _____

C) College, University, Professional School, or Technical School Attended

Name of Institution	City and State
Dates of Attendance [mm/yy]	Major and Degree [if any]
Date Degree Awarded or Expected	Approximate Rank in and Size of Class

D) College, University, Professional School, or Technical School Attended

Name of Institution	City and State
Dates of Attendance [mm/yy]	Major and Degree [if any]
Date Degree Awarded or Expected	Approximate Rank in and Size of Class

13. Please list scholastic honors, including law review experience. If more space is needed, you may attach a supplementary statement labeled Question 13.

14. If you are currently enrolled in law school, please include with your application a list of the courses for which you are registered this year but have not yet completed; you may submit for this purpose an unofficial transcript showing courses for which you are registered.

15. Has your college, university, graduate school, or professional school course of study been interrupted for one or more terms for any reason?

☐ Yes ☐ No If yes, please explain in a supplementary statement labeled Question 15.

16. Have you ever been placed on academic probation, warned, suspended, dropped, expelled, or been asked or advised or permitted to withdraw **for academic reasons** from any post-secondary school, college, university, graduate school, professional school, or law school?

☐ Yes ☐ No If yes, attach a supplementary statement that states the facts, including the institution and dates involved, and including insight into the difficulties that led to performance problems.

17. Have you ever been disciplined, reprimanded, placed on probation, expelled, or been asked or advised or permitted to withdraw **for nonacademic reasons** from any post-secondary school, college, university, graduate school, professional school, or law school?

☐ Yes ☐ No If yes, attach a supplementary statement that states the facts, including the institution and dates involved, and including the outcome.

18. Applicants seeking an LL.M. degree whose native language is English, applicants whose first degree in law is from a college or university in a country where both the language of instruction and a principal language are English, and applicants who received an LL.M. degree or other advanced degree from an accredited U.S. higher education institution are not required to take a language proficiency examination. All other applicants must submit an official score result from either the Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS):

TOEFL Date _____ Score _____ IELTS Date _____ Score _____

19. Have you taken the Law School Admissions Test (LSAT)? (Not required for applicants who have earned their law degree outside the United States or Canada.)

☐ Yes ☐ No If yes, please provide the date(s) and score(s).

Date _____ Score _____

Date _____ Score _____

Experience

20. Résumé

A résumé or curriculum vitae (CV) is required and must list your complete employment history. Please submit with this application.

21. Please describe your community service, volunteer, and/or pro bono activities, including any leadership positions held, if this information is not included in your résumé or CV.

22. Bar Admission

A) Dates and jurisdictions of bar admission:

B) Have you ever been subject to professional disciplinary action? ☐ Yes ☐ No

C) If the answer is yes, please give dates and complete details:

23. Are you planning to take the New York Bar Exam? ☐ Yes ☐ No

Personal Statement and Recommendations

24. Personal Statement

Please submit a personal statement of your own composition, of approximately two pages, describing your professional goals and reasons for pursuing an LL.M. degree and elaborating on your abilities and experience relevant to your decision to apply. Please write your name at the top of your personal statement. We request that you not submit videos, CDs, DVDs, publications, or writing samples.

25. Other Factors (Optional)

If there are economic, cultural, social, or personal factors that have been significant in your development and identity, or that have presented obstacles to you, and you wish the Graduate Admissions Committee to consider those factors in evaluating your application, please explain them in a supplementary statement labeled Optional Question 25.

26. Letters of Recommendation, Two Required

Please list the names of the individuals from whom you will be seeking a letter of recommendation. At least one academic reference and at least one professional reference are preferred, if possible. Please do not submit more than three such letters.

A) _____

B) _____

C) _____

General Information

27. Have you applied previously to NYLS?

☐ Yes ☐ No

If yes, please indicate the degree program, year, and decision:

Degree Program ☐ LL.M. ☐ J.D. _____
Year Decision

28. Has anyone in your family attended or graduated from NYLS?

☐ Yes ☐ No If yes, please provide the name, relationship to you, and year of graduation.

Name Relationship/Year of Graduation

Name Relationship/Year of Graduation

29. Please list other graduate programs, including other LL.M. programs, to which you are applying:

30. How did you first learn about the graduate programs at NYLS?

☐ Alumnus/a (name) _____ ☐ Internet (where) _____

☐ Current Student (name) _____ ☐ Law Forum (where/name) _____

☐ Friend/Family Member (name) _____ ☐ Mailing _____

☐ Guidebook _____ ☐ Professor _____

☐ Advertisement (where) _____ ☐ Other _____

Character and Fitness

31. Have you ever, either as an adult or a juvenile, been cited, arrested, taken into custody, charged with, indicted, convicted, tried for, or pleaded guilty to the commission of any felony or misdemeanor or the violation of any law, except for minor traffic violations, or been the subject of juvenile delinquency or youthful offender proceedings, or is any such action pending or expected to be brought against you?

☐ Yes ☐ No If you answer yes, attach a supplementary statement that states the charge or charges, the disposition thereof, and the underlying facts, as well as the dates and locations involved and the penalty imposed, if any. We seek your statement and do not wish to receive court documents or letters from counsel.

NOTE: (a.) Although a conviction may have been sealed or expunged from the record by an order of the court, it nevertheless must be disclosed in answer to this question. (b.) A minor traffic violation involves a vehicle. A matter that is "like" a traffic violation but does not involve a vehicle must be disclosed. Traffic violations involving alcohol or drugs are not minor. (c.) If you are uncertain as to whether a matter must be disclosed in accordance with this question, please ask us. We advise you to fully disclose any matter; the outcome does not determine whether the matter must be disclosed.

32. Were you ever separated from any branch of the Armed Forces of the United States under conditions other than honorable?

☐ Yes ☐ No If you answer yes, attach a supplementary statement that explains the relevant facts of your discharge.

NOTE: If you have not served in the U.S. Armed Forces, enter an answer of no.

33. Have you ever been suspended from practice, reprimanded, censured, removed, or otherwise disciplined as a member of any profession or occupation; or have any complaints or charges, formal or informal, ever been made or filed, or proceedings instituted against you in such capacity?

☐ Yes ☐ No If you answer yes, attach a supplementary statement that explains the relevant facts and disposition.

NOTE: This question refers to professions and jobs which require licensure or adherence to ethical codes.

Certification

If admitted to NYLS, I assent to, agree to be bound by, and agree to comply with all rules, regulations, and directions of the School (including those listed in the Admissions Bulletin, Student Handbook, and Academic Catalog) and any other relevant rules, regulations, and directions, insofar as they apply to me. I understand that the rules, regulations, and directions of the School are subject to change. I understand that all credentials and other materials submitted during the application process become the property of NYLS and will not be returned. I understand that any action taken on this application by the Graduate Admissions Committee is solely within its discretion and that the decision is final.

I understand that a copy of this application will be forwarded to the appropriate Committee on Character and Fitness any time I apply for admission to the bar, and that any omission or misstatement on this application may result in denial of admission to the bar.

I certify that the answers to the questions on this application are complete and accurate. I understand that the failure to provide truthful answers to any of the application questions, or the failure to inform the Office of Admissions and Financial Aid of any changes in, or additions to, the information contained in my answers, may result in denial of admission, dismissal, or rescission of an awarded degree from NYLS.

Signature

Date

Office of Admissions and Financial Aid

185 West Broadway
New York, NY 10013-2921

T 212.431.2888

T 1.877.937.NYLS (Toll-Free)

E graduateadmissions@nyls.edu

www.nyls.edu

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