

# LLM IN ESTATE PLANNING

## Overview

The Heckerling Graduate Program in Estate Planning prepares attorneys to deal with the tax implications of wealth transfers and with the related non-tax, investment and business succession planning issues. The breadth and depth of coverage of both the tax and non-tax aspects of individual and estate planning distinguishes the curriculum from traditional graduate tax programs.

## Admission Requirements

Admission to the Heckerling Graduate Program in Estate Planning is highly selective, and decisions are made as applications (<https://lawapps.law.miami.edu/ellm/login.aspx>) are received. Candidates are therefore encouraged to complete their applications as early as possible.

Performance in law school Income Tax and Trusts and Estates courses, as well as a candidate's overall law school record are of particular interest in evaluating the application. Although many students enroll each year without prior legal experience in estate planning beyond academic courses, consideration is given to any such prior experience. Prior to enrollment, applicants must have earned a J.D. or LL.B. degree from a law school accredited by the American Bar Association and must have successfully completed the equivalent of both a J.D. trusts and estates course and a basic Federal Income Tax course at the J.D. level.

## Curriculum Requirements

Code	Title	Credit Hours
<b>Required Core Courses</b>		
EPL 910	Federal Income Tax, Trusts, and Estates	3
EPL 911	Corporate Tax	2
EPL 928	Introduction to Estate Planning and Probate	2
EPL 936	Partnership Tax	3
EPL 939	Income Tax for Estate Planning	2
EPL 946	Federal Wealth Transfer Tax	3
<b>Modular Courses</b>		
EPL 901	Elderlaw	1
EPL 903	Ethical and Practical Aspects of Estate Planning	1
EPL 904	Fiduciary Administration	1
EPL 905	Asset Protection	1
EPL 908	Marital Deduction Planning	1
EPL 909	International Estate Planning	1
EPL 912	Charitable Gifts and Foundations	1
EPL 913	Tax Procedure	1
EPL 915	Chapter 14	1
EPL 920	Valuation	1
EPL 924	Planning for the Family Business	1
EPL 925	Drafting for Estate Planners	1
EPL 926	Generation-Skipping Transfer Tax	1
EPL 929	Life Insurance	1
EPL 930	Distributions from Qualified Plans	1
EPL 931	Investment Planning	1
<b>Heckerling Institute on Estate Planning</b>		
<b>Capstone Project</b>		
<b>Total Credit Hours</b>		<b>31</b>

## Sample Plan of Study

Year One		Credit Hours
Fall		
EPL 910	Federal Income Tax, Trusts, and Estates	3
EPL 911	Corporate Tax	2
EPL 928	Introduction to Estate Planning and Probate	2

EPL 936	Partnership Tax	3
EPL 939	Income Tax for Estate Planning	2
EPL 946	Federal Wealth Transfer Tax	3
	<b>Credit Hours</b>	<b>15</b>
<b>Spring</b>		
EPL 901	Elderlaw	1
EPL 903	Ethical and Practical Aspects of Estate Planning	1
EPL 904	Fiduciary Administration	1
EPL 905	Asset Protection	1
EPL 908	Marital Deduction Planning	1
EPL 909	International Estate Planning	1
EPL 912	Charitable Gifts and Foundations	1
EPL 913	Tax Procedure	1
EPL 915	Chapter 14	1
EPL 920	Valuation	1
EPL 924	Planning for the Family Business	1
EPL 925	Drafting for Estate Planners	1
EPL 926	Generation-Skipping Transfer Tax	1
EPL 929	Life Insurance	1
EPL 930	Distributions from Qualified Plans	1
EPL 931	Investment Planning	1
Capstone Project		
	<b>Credit Hours</b>	<b>16</b>
	<b>Total Credit Hours</b>	<b>31</b>