

Guide to the Three-Semester NY Bar Enrollment Option – BU Law Graduate Tax Program

I. INTRODUCTION

New York is the jurisdiction of choice for most non-US trained LLM students who want to take a bar exam. Students in the Graduate Tax Program who wish to qualify to sit for the New York bar exam can enroll in the three-semester option. This will allow you to meet both the requirements for the Tax LLM and the NY Bar. Students wishing to pursue this option should discuss their plans with the program director prior to or during their first semester, to determine if sitting for the bar is necessary and in line with their professional goals.

You do not need to decide on whether to enroll in the three-semester option immediately; however, you **must** make a decision prior to registering for your second semester so you are able to take all of the necessary classes.

The process for applying to sit for the bar is complicated and takes a significant amount of time. The handbook linked below outlines all the steps you need to take and the associated deadlines. These are all hard deadlines and extensions will not be granted. It is in your best interest to start the process early. The NY Board of Law Examiners (BOLE) recommends that you submit your Foreign Evaluation Form at least one year in advance of the exam date.

Please note that *none* of the bar qualification courses will count towards the 24 credits you need for the Tax LLM. These are classes that you take in addition to your Tax LLM classes, and there is no way to complete both sets of requirements in two semesters. All students pursuing this option will need to enroll in a third semester.

II. NEW YORK BARK HANDBOOK

The handbook goes in depth into the process for applying to sit for the New York bar exam, including requirements for foreign-trained students, websites you should be familiar with, submitting your credentials to determine your eligibility, the classes you need to take, what you need to do after graduation, and template for letters you need to submit to the Board of Law Examiners (BOLE).

There are many steps and deadlines involved, and you should start the process for determining your eligibility as early as possible.

[Click here to download the handbook.](#)

You will be required to log in with your BU login information. Be sure to save or print a copy, as you will be referring to it often.

You should also review and bookmark the bar admission information on the [BU Law website here.](#)

III. COURSE PLANNING – STUDENTS STARTING IN FALL 2021

When planning your schedule please keep in mind that course offerings vary from year to year.

First Semester (Fall 2021)

You are not required to take any bar qualification courses during your first semester. However, it is recommended that you register for Legal Research and Writing, which is only offered during the fall semester, to help you spread out your courses.

Suggested Schedule

- Legal Research and Writing - 2 credits
- 5 Tax classes - 10 credits
 - Required: Federal Income Tax I (TX901) and Federal Income Tax II (TX902)
 - Strongly recommended: Introduction to Corporate Tax (TX933)
 - This class is a prerequisite for the more advanced classes offered in the spring, so it is recommended you take it in your first semester.

Second Semester (Spring 2022)

In your second semester, you should plan to take Professional Responsibility which is only offered in the spring.

Suggested Schedule

- Professional Responsibility - 2 credits
- 5-6 Tax classes - 10-12 credits

Third Semester (Fall 2022)

In your third semester you will primarily take courses through the American Law LLM program to fulfill the remainder of the credits to qualify to apply to sit for the NY Bar. To comply with visa restrictions that require you to be a full-time student, you must register for at least 12 credits. If you will be taking less than 12 credits you must receive permission from the ISSO prior to the start of the semester.

Suggested Schedule

- 1-2 Tax classes - 2-4 credits (depending on how many credits you still have left to meet the 24-credit requirement)
- Introduction to American Law OR Constitutional Law - 2 credits
- A minimum of 6 credits in other courses the primarily focus on subject matter tested on the NY Bar Exam (please see pages 3-4 of the NY Bar Handbook for a list of classes you can take to meet this requirement).

IV. COURSE PLANNING – STUDENTS STARTING IN SPRING 2022

When planning your schedule please keep in mind that course offerings vary from year to year.

First Semester (Spring 2022)

In your first semester, you must take Professional Responsibility, as it is only offered in the spring.

Suggested Schedule

- Professional Responsibility - 2 credits
- 5 Tax classes - 10 credits
 - Required: Federal Income Tax I (TX901) and Federal Income Tax II (TX902)

Second Semester (Fall 2022)

In your second semester you should take Introduction to American Law and Legal Research and Writing, both of which are only offered in the fall.

Suggested Schedule

- Introduction to American Law – 2 credits
 - There are a few other classes you can take to meet this requirement if you don't have space in your fall schedule or are not able to get in to the class, including Constitutional Law, but most students choose to take Introduction to American Law.
- Legal Research and Writing - 2 credits
- 4-5 Tax classes - 8-10 credits

Third Semester (Spring 2023)

In your third semester you will primarily take courses through the American Law LLM program to fulfill the remainder of the credits to qualify to apply to sit for the NY Bar. To comply with visa restrictions that require you to be a full-time student, you must register for at least 12 credits. If you will be taking less than 12 credits you must receive permission from the ISSO prior to the start of the semester.

Suggested Schedule

- 2-3 Tax classes - 4-6 credits (depending on how many credits you still have left to meet the 24-credit requirement)
- A minimum of 6 credits in other courses the primarily focus on subject matter tested on the NY Bar Exam (please see pages 3-4 of the NY Bar Handbook for a list of classes you can take to meet this requirement).

V. HOW TO REGISTER

Tax Classes

You will register for all Tax classes through the procedures set forth by the Graduate Tax Program. Registration is not available in the Student Link.

Professional Responsibility and Legal Research and Writing

Registration for these classes is handled internally through either the Banking program or the American Law program. To register, email gradtax@bu.edu once registration has opened, and we will coordinate to have you placed in a section. Please note you may not get to choose what section you are placed in.

All Other Bar Classes

You will be taking your other bar classes through the American Law program, and you will coordinate with both the GTP and the American Law program to register for these. Using the NY Bar Handbook and the posted class schedule, you should come up with the list of classes you want to take, as well as some alternates in case you cannot get in to your first choices. The American Law program handles registration very differently from the GTP, and you may not know what classes you are registered for until close to the start of the semester.

VI. OTHER BAR EXAMS

If you are interested in taking a bar exam in another jurisdiction, such as Massachusetts or California, please review the information on the [BU Law website](#) first. There are handbooks available if you think you would be eligible to sit for a bar exam outside of New York.