

# TAX STUDIES (JD CERTIFICATE)

4. Develop original and legally valid solutions to transactional and long-term tax problems that arise in business, investment, and personal contexts.

## Admission Requirements and Course of Study <sup>1</sup>

There are no formalized application requirements for this certificate, though submission of the Certificate Participation form should be filed with the Registrar's Office upon commencement of certificate course work.

<sup>1</sup> Course substitutions may be approved by the Certificate Program Director and the Associate Dean for Academic Affairs at the School of Law.

## Requirements

Fifteen (15) credits are required to complete the certificate.

A supervised writing project (which meets the two draft requirement of the upper-level writing requirement) on a tax topic, done under the supervision of a member of the tax faculty; a tax clinic; or a supervised field placement in tax with a significant writing component.<sup>1</sup>

Course	Title	Credits
<b>Required Courses</b>		
LAW 7661	Federal Income Tax	3
<b>Elective Courses <sup>2</sup></b>		
LAW 7626	Clinic: Tax	
LAW 7642	Clinic: Tax Fieldwork	
LAW 7660	Federal Estate and Gift Taxation	
LAW 7668	Partnership Tax	
LAW 7667	Income Taxation of Corporations and Their Shareholders	
LAW 7676	International Aspects of U.S. Income Taxation	
LAW 7780	International Tax Policy	
LAW 7728	Multistate Taxation in the New Millennium	
LAW 7938	Property Valuation and Taxation	
LAW 7328	State and Local Taxation, Advanced Issues	
LAW 7308	Taxation and Racism	
LAW 7932	Tax Policy	

<sup>1</sup> Only 3 credits of field placement may be counted towards the certificate.

<sup>2</sup> The list of tax courses may be modified upon the recommendation of the Associate Dean for Academic Affairs.

## Learning Objectives

1. Articulate, explain, and apply the full range of black-letter statutory and common law needed for legal practice in US federal income taxation of individuals and juridical entities.
2. Recognize unresolved issues arising under this body of law.
3. Evaluate at a professional entry level opposing views in matters of tax design and detailed application of tax rules and rank them according to their persuasive and functional value.