

# TAX EMPHASIS - GRADUATE CERTIFICATE

The Law School offers a program of law study that leads to a Juris Doctor degree with an emphasis in taxation. The program signifies tax law experience beyond that normally obtained by law graduates, but not as extensive as that obtained in a master's of taxation degree program.

## Requirements

### Program Requirements

Students must earn at least 92 credit hours (89 are required for the JD) with at least 18 of the credits in taxation.

### Required Courses and Credits

Code	Title	Credit Hours
<b>Required Courses</b>		
LAWS 6007	Income Taxation	4
LAWS 7207	Federal Estate and Gift Tax	3
<b>Business Entity Taxation</b>		<b>3</b>
Choose at least one:		
LAWS 6157	Corporate Taxation	
LAWS 6167	Partnership Taxation	
LAWS 6117		
<b>Planning</b>		<b>2-3</b>
Choose at least one:		
LAWS 7217	Estate Planning	
LAWS 7211	Business Planning	
LAWS 7024	Real Estate Planning	
<b>Tax Policy</b>		<b>2-3</b>
One course in tax policy at the Law School or the Leeds School (2 or 3 credits), or Public Finance in the Economics Department (3 credits)		
<b>Additional Electives</b>		<b>2-4</b>
May consist of tax courses (at the Law School) or from graduate tax offerings (at the Leeds School of Business) approved for law credit. <sup>1</sup>		
<b>Total Credit Hours</b>		<b>18</b>

<sup>1</sup> In the event that a required course is not taught during an academic year, the program advisor shall have discretion to authorize a reasonable substitute course as satisfying a program requirement.

Business school and economics department courses taken for Law School credit under the tax emphasis program are limited to 6 semester credit hours and must have received prior approval from the faculty. Students may take more than the required 18 credit hours of tax courses.

Students must receive at least a B in the business school course or in the public finance course to count for Law School credit. The business school or public finance courses will be treated as pass/fail courses for the Law School transcript; that is, these courses will count toward the 92 hours required for the degree, but will not be taken into account in computing a law student's grade point average.

## Graduating in Three Years

Students can complete the program within the normal three-year law degree period if they take a somewhat heavier than average load in each semester after the first year of law study. Law students who wish to participate in the program should submit an online enrollment form to both the program director and the law school registrar. See law school website for details.