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

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.

Required Courses and Semester Credit Hours

<table>
<thead>
<tr>
<th>Required Courses</th>
<th>Semester Credit Hours</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAWS 6007 Income Taxation</td>
<td>4</td>
</tr>
<tr>
<td>LAWS 6167 Partnership Taxation</td>
<td>3</td>
</tr>
<tr>
<td>LAWS 7207 Federal Estate and Gift Tax</td>
<td>3</td>
</tr>
</tbody>
</table>

Electives 8

At least one tax planning course:

- LAWS 7211 Business Planning
- or LAWS 7024 Real Estate Planning
- LAWS 8407 Seminar: Tax Policy

Additional elective credits to make up the 18 hours from tax courses (at the Law School) or from graduate tax offerings (at the Leeds School of Business) approved for law credit.

Total Credit Hours 18

1 If LAWS 8407 is not offered, students can opt to take Tax Policy (at the Leeds School of Business) or Public Finance (in the Department of Economics).

Graduating in Three Years

Students can complete the program within the normal three-year law degree period by planning the program of law study effectively and taking a summer session or a heavier-than-average load each semester after the first year. Law students who wish to participate in the program should submit enrollment forms to both the program director and the law school registrar.