

Priority Deadline: Monday, September 9, 2024 (December grads must submit by this date)

For Spring/Summer grads, submission by the priority deadline allows for a certificate-eligibility audit prior to registration for spring classes.

Last Day to Submit Applications: Monday, January 27, 2025.

I expect to graduate and am applying to receive the Tax Law Certificate. I have read and understand the Program requirements (found on the law school's website at: [Tax Law Certificate Information Page](#) and further understand and acknowledge that award of the Certificate is conditional upon meeting those requirements.

Name: _____

USF ID Number: _____

Signature: _____

Date: _____

COURSES & PROCEDURE

COURSES: To earn a Tax Law Certificate, a student must

- 1) Complete at least 9 units of approved course work in the subject area. The course work must include Federal Income Taxation and at least 6 additional units of tax courses.
- 2) Complete a practicum requirement related to tax law.
- 3) Complete an Upper Level Writing Requirement analyzing an issue related to tax law.

All course work for the certificate must be taken for a letter grade except for any approved elective course in which credit/no credit grading is mandatory. For any course in which a letter grade is not provided, a "credit" must be achieved in order for the course to be applied to meet the certificate requirements. Students must achieve a grade of C+ or higher in each letter-graded course applied to the certificate and achieve a cumulative GPA of 2.70 or higher for all courses applied to the certificate. A student achieving a cumulative GPA of 3.50 or higher for all courses applied to meet the requirements of the certificate is awarded the certificate with honors.

Procedure: Indicate the letter grade and units received in the courses (below) that you wish to apply to the Certificate. Indicate "in progress" by marking "IP" for courses being taken during the current semester. **(If you indicate more than the required units of coursework, the Registrar's Office will choose courses with the highest grades to count toward the certificate.)**

Note: the curriculum is subject to change and not all courses are offered every year.

Core Courses:										
Sem/Yr	Grade	Units	Law Reg		Sem/Yr	Grade	Units	Law Reg		
				Federal Income Taxation (Req'd)						
Elective Courses:										
Sem/Yr	Grade	Units	Law Reg		Sem/Yr	Grade	Units	Law Reg		
				Corporate Taxation						State & Local Taxation
				Partnership Taxation						

Name: _____

USF ID Number: _____

PRACTICUM REQUIREMENT

To earn the certificate, a student must participate in an experiential learning activity that is focused on tax law. Students may fulfill this practicum requirement in one of the following ways: (1) completion of a three unit (minimum) externship relevant to tax law; (2) completion of 141 hours of paid work relevant to tax law; or (3) completion of a simulation or skills class designated as "Tax Practicum" on the course schedule.

Practicum Requirement: Please fill out the grade, year, semester and units for the component you completed							
Sem/Yr	Grade	Units		Sem/Yr	Grade	Units	
			CA Tax Appeals Program				Int'l Summer Externship
			Externship	n/a	n/a	n/a	Paid Position (see below)

If completing the practicum requirement with a minimum of 141 hours of supervised legal work through a paid position, please complete the information below.			
Organization:		Dates:	
Address:		Total # Hours:	
City:	State	ZIP:	
Supervisor:	Title	Phone:	
Types of Assignments:			

UPPER LEVEL WRITING REQUIREMENT FOR THE TAX LAW CERTIFICATE

To earn the certificate, a student must complete a substantial research paper analyzing an issue relevant to tax law. The paper must demonstrate the ability to identify, describe and analyze the subject matter and should, where possible, propose a resolution.

The paper must meet the standards for an Upper Level Research and Writing Requirement project and also satisfies this graduation requirement. It may also satisfy the requirements of a course taken (sort by "Certificate" and "Writing Req't" on the course schedule for acceptable courses) or a Directed Research (see Registrar's Office).

Title of the Paper: _____

Supervising Professor: _____

Semester Completed (If in progress, indicate current semester and year):

Semester

Year

To be eligible for the Certificate, you must:

- Submit this completed application to the Law Registrar's Office by your second to last semester.
- Submit a writing requirement enrollment form by the last day to add classes for the semester the writing requirement is being completed. *The "Tax Law Certificate" box on the form must be checked.*

Law Registrar Staff Only

First Audit: _____
Date & Initials

Meets Tax Writ. Req: Yes No

Final Audit: _____ Total Units: _____
Date & Initials

Grades Verified: Total Units (inc. IP): _____

IP as of (date): _____

GPA: _____ Honors:

On Track: Yes No Date Notified: _____

Practicum Verified: _____
Date & Initials

Receiving Certificate: Yes No