



School of Law
Office of the Registrar

University of San Francisco School of Law

Fall 2025 & Spring 2026 Graduates Only

APPLICATION FOR THE TAX LAW CERTIFICATE

Priority Deadline: Monday, September 15, 2025 (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.

Last Day to Submit Applications: Monday, February 2, 2026.

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:

Signature:

Date:

COURSES & PROCEDURE:

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

- 1) at least 9 units of approved course work in the subject area. The course work **must** include Federal Income Tax. Any remaining units (to reach the minimum 9 units) must be completed by taking additional core courses and/or courses from the approved tax elective courses.
- 2) a practicum requirement related to tax law.
- 3) 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:

Term	Grade	Units	Reg	Course	Term	Grade	Units	Reg	Course
				Federal Income Taxation (Req'd)					

Elective Courses:

Term	Grade	Units	Reg	Course	Term	Grade	Units	Reg	Course
				Corporate Taxation					Partnership Taxation
				Estate Planning (may count for EITHER course work OR the practicum requirement)					

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										
Term	Grade	Units	Reg	Course	Term	Grade	Units	Reg	Course	
				CA Tax Appeals Program					Int'l Summer Externship	
				Estate Planning	n/a	n/a	n/a		Paid Position (<i>see below</i>)	
				Externship					Tax Research & Writing	
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: _____

Supervising Professor: _____

Semester Completed: _____

TO APPLY 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 "Certificate" box on the form must be checked.*

Law Registrar Staff Only

First Audit Date: _____	Writ Req Status: _____	Final Audit Date: _____
Grades Verified: _____ Units: _____	IP as of: _____	GPA: _____ Units: _____
On Track: _____ Date Notified: _____	Practicum Verified: _____	Receiving Cert: _____ Honors: _____