



School of Law
Office of the Registrar

University of San Francisco School of Law
Fall 2014 - Spring 2015 Graduates Only

APPLICATION FOR THE *NEW* TAX LAW CERTIFICATE

Application Deadlines:

December 2014 Graduates: Applications DUE: **Friday, August 29, 2014**

Spring/Summer 2015 Graduates: Applications DUE: **Monday, September 15, 2014 (Last day to drop classes).**



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: <http://www.usfca.edu/law/jd/certificates/tax/>) and further understand and acknowledge that award of the Certificate is conditional upon meeting those requirements.

Legal 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.

Required:

Sem/Yr	Grade	Units	Law Reg						
				Federal Income Taxation (Req'd)					

Electives:

Sem/Yr	Grade	Units	Law Reg		Sem/Yr	Grade	Units	Law Reg	
				Corporate Taxation					Foreign Taxation I
				Employee Benefits (ERISA) – LLM Tax Program only					Foreign Taxation II
				Estate & Gift Taxation					Income Tax of Trusts & Estates
				Estate Planning – LLM Tax Program only (may count for EITHER course work OR the practicum requirement)					International Taxation
				Family Wealth Transfer Tax					Nonprofit Taxation
				Federal Tax Accounting & Tax Timing					Partnership Taxation
				Federal Tax of Property Dispositions					State & Local Taxation
				Federal Tax Procedure / Professional Responsibility					Tax Fraud, Crimes & Investigation

Legal 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 professional skills class designated as "Tax Prac" 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	n/a		n/a	Paid Position (see below)
			Estate Planning (LLM Tax Program Only)				Tax Moot Court
			Estate Planning Practicum				Tax Research
			Externship				

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:
Type of Assignments Received:		

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 (see the "Certificate" and "Writing Requirement Opt" columns on the course schedule for acceptable courses) or a Directed Research (see Registrars' 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: _____ <small style="text-align: center;">Date & Initials</small> Grades Verified: <input type="checkbox"/> Total Units: _____ On Track: Yes <input type="checkbox"/> No <input type="checkbox"/> Date Notified: _____	Meets Tax Writ. Req: Yes <input type="checkbox"/> No <input type="checkbox"/> IP as of (date): _____ Practicum Verified _____ <small style="text-align: center;">Date & Initials</small>	Final Audit: _____ Total Units: _____ <small style="text-align: center;">Date & Initials</small> GPA: _____ Honors <input type="checkbox"/> Receiving Certificate: Yes <input type="checkbox"/> No <input type="checkbox"/>
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