TAX LAW

Tax attorneys work to ensure that clients understand the tax implications of business and personal transactions, maximizing tax savings in a manner that is ethical and complies with the tax laws. The knowledge you'll gain and skillsets you'll develop in our program will make you an invaluable resource, not only to law firms but to government agencies, accounting firms and businesses of all types. You'll study the structure of the current income tax system and become familiar with statutes, regulations, case law and legislative history, and apply them to tax planning and tax controversies. You'll also consider the importance of tax policy and ethics.

While studying the nuances of tax law, you can put your skills into practice in our Tax Clinic — the oldest continuously operating clinic of its kind in the country — or through an externship with a judge, tax attorney or the Internal Revenue Service, or by assisting community residents with income tax preparation through our Tax Law Society's Volunteer Income Tax Assistance program.

For specific information on the program offerings, please contact:

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Tax Law Concentration

(Updated effective September 1, 2020)

Requirements

To receive the certificate for this concentration, you must earn 20 tax credits (consisting of 17 credits in tax and related coursework and 3 credits of clinical/externship work) and meet all of the other concentration requirements. In addition, you must take Federal Income Tax (LAWS 305) as one of your core electives. Credits for LAWS 305 do not count toward the 20-credit concentration requirement, but the grade in this prerequisite does count toward the GPA requirement for honors.

1. Required Coursework

In addition to Federal Income Tax (LAWS 305) (credits for which do not count toward the 20-credit requirement), you must take at least 17 credits from the following lists of courses, all of which count toward the 20-credit requirement for the concentration.

Tax Courses

At least 11 of the credits used for the concentration must come from the following list of tax courses. (Note: Not all of these courses are offered every year.)

Code	Title	Credits
LAWS 292	Independent Research Project W [1]	2
LAWS 293	Independent Research Project W [1]	3
LAWS 309	Estate and Gift Taxation	2
LAWS 312	Partnership Tax	2-3
LAWS 313	Advanced Individual Income Tax	3
LAWS 314	Employee Benefits	2
LAWS 393	Business Planning	4
LAWS 395	Corporate Tax	2
LAWS 454	Advanced Corp. Tax	2
LAWS 475	Tax Procedure - Civil	2
LAWS 477	International Tax	2
LAWS 504	Tax Policy- S, W	2
LAWS 519	State & Local Tax	2
LAWS 580	Taxation of Bus. Enterprises	4
LAWS 581	Tax Research - S,W [1]	2
LAWS 631	Financial Planning: Principles and Taxat	2-3
LAWS 670	Tax Deals Workshop	2

[1] Independent research with tax emphasis (with written approval of concentration director and supervising professor).

Related Courses

Up to 6 credits used for the concentration may come from the following list of "Related Courses." (Note: Not all of these courses are offered every year.)

Code	Title	Credits
LAWS 205	Business Organizations	4
LAWS 307	Trusts and Estates	3
LAWS 355	Corporate Finance	3
LAWS 369	Real Estate Transactions	3
LAWS 370	Family Law	2-3
LAWS 435	Advanced Family Law I - S	2
LAWS 505	Mergers & Acquisitions	2
LAWS 516	International Business Trans.	3
LAWS 628	Estate Planning & Drafting	2

2. Clinical Requirement

At least 3 credits must be earned through participation in the Tax Clinic and/or externship placement approved by the concentration director. No more than 3 credits count toward the 20-credit requirement for the concentration, except with permission of the concentration director in consultation with the director of the clinic or externship. The director of the clinic may waive ICC (LAWS 599) as a requirement for the Tax Clinic. If a student does enroll in ICC, credits for it will not count toward the clinical requirement.

If a student meets this requirement through an externship placement, the seminar portion of the externship DOES NOT count toward the 3 required clinical credits. If a student meets this requirement through the Tax Clinic, ONE CREDIT of the seminar portion of the externship counts toward the 3 required clinical credits.

The concentration director may waive the clinical requirement if the student has substantial tax law work experience. If the concentration director waives the clinical requirement, the student must earn additional credits in tax courses (or any related courses specifically allowed by the concentration director) to qualify for the concentration.

3. Writing Requirement

A student must write a substantial paper — or a series of shorter writings that together comprise a substantial amount of written work — on a topic or topics related to tax. (If a student writes a substantial paper, the student may use that paper to satisfy the School of Law's advanced

writing requirement, provided that the work meets the guidelines for the Advanced Writing Requirement as set forth in the academic catalog Academic Regulations (http://catalog.qu.edu/school-of-law/academic-regulations/#text), section I.E.) The topic or topics for the written work used to satisfy this requirement must be approved by the concentration director. A paper written for a journal may qualify, if the topic is approved by the concentration director.

4. Waiver

The concentration director and the associate dean for academic affairs may waive any requirements for the concentration (other than the GPA requirement), if they both agree to do so.