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 skill sets 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.)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAWS 292</td>
<td>Independent Research Project W &lt;sup&gt;1&lt;/sup&gt;</td>
<td>2</td>
</tr>
<tr>
<td>LAWS 293</td>
<td>Independent Research Project W &lt;sup&gt;1&lt;/sup&gt;</td>
<td>3</td>
</tr>
<tr>
<td>LAWS 309</td>
<td>Estate and Gift Taxation</td>
<td>2</td>
</tr>
<tr>
<td>LAWS 312</td>
<td>Partnership Tax</td>
<td>2-3</td>
</tr>
<tr>
<td>LAWS 313</td>
<td>Advanced Individual Income Tax</td>
<td>3</td>
</tr>
<tr>
<td>LAWS 314</td>
<td>Employee Benefits</td>
<td>2</td>
</tr>
</tbody>
</table>

LAWS 393 Business Planning 4
LAWS 395 Corporate Tax 2
LAWS 450 Nonprofit Organizations 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 <sup>1</sup> 2
LAWS 631 Financial Planning: Principles and Taxat 2-3
LAWS 679 Tax Deals Workshop 2

<sup>1</sup> 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.)

<table>
<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>LAWS 205</td>
<td>Business Organizations</td>
<td>4</td>
</tr>
<tr>
<td>LAWS 307</td>
<td>Trusts and Estates</td>
<td>3</td>
</tr>
<tr>
<td>LAWS 355</td>
<td>Corporate Finance</td>
<td>2</td>
</tr>
<tr>
<td>LAWS 369</td>
<td>Real Estate Transactions</td>
<td>3</td>
</tr>
<tr>
<td>LAWS 370</td>
<td>Family Law</td>
<td>2-3</td>
</tr>
<tr>
<td>LAWS 435</td>
<td>Advanced Family Law I - S</td>
<td>2</td>
</tr>
<tr>
<td>LAWS 505</td>
<td>Mergers &amp; Acquisitions</td>
<td>2</td>
</tr>
<tr>
<td>LAWS 516</td>
<td>International Business Trans.</td>
<td>3</td>
</tr>
<tr>
<td>LAWS 628</td>
<td>Estate Planning &amp; Drafting</td>
<td>2</td>
</tr>
</tbody>
</table>

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 clinical or externship. The director of the clinic may waive IRC as a requirement for the Tax Clinic. If a student does enroll in IRC, 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.D.) 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. Honors
Students who achieve a GPA of 3.2 or better in the coursework used for the concentration will receive the certificate for the concentration with honors. A student may designate any course or paper as not counting toward the concentration, so long as it is not specifically required for the concentration, and the student meets the concentration requirements with another course or paper.

5. 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.