

CERTIFICATE IN FEDERAL TAX LAW

The Certificate in Federal Tax Law, awarded to qualified Lewis & Clark students at graduation, recognizes successful curriculum concentration in the field of federal tax law. Students who believe that they will fulfill the requirements as set forth below must complete an application that is available from the Registrar in order to be awarded a Certificate.

Students qualify for a Certificate in Federal Tax Law by satisfying the following requirements:

1. Complete Income Taxation I, Corporate Taxation, and Estate and Gift Taxation, and six (6) additional credits in courses approved for the Federal Tax Law Certificate program. A list of these courses appears below. A minimum of three (3) of these additional credits must be in approved classroom courses or seminars. No more than one course or program graded on a credit/no credit basis may be used to meet these credit requirements. Course credit may be allowed, in the discretion of the Program Director, for one course, of up to three (3) units of credit, taken at another law school. (Questions regarding courses added to or removed from the curriculum from time to time, or the equivalency of any courses taken in other law schools, should be addressed to the Program Director.)
2. Complete one substantial research paper exclusively on one or more topics relating directly to Federal Tax Law. To qualify toward requirements for the Certificate, a paper must satisfy the "A" or Capstone writing requirement, *and* be one of the following: (a) a paper written to fulfill course requirements in the Advanced Tax Seminar; (b) a paper written to fulfill course requirements in the Estate Planning Seminar, but only with advance approval of the topic and subsequent review of the paper by the Program Director; (c) an externship paper, but only in connection with a Federal Tax Externship; or (d) an Individual Research paper, for a minimum of two semester hours, but only with advance approval of the topic and subsequent review of the paper by the Program Director. Note: Papers not written for graded credit do not satisfy this requirement.
3. Maintain a grade point average of B (3.00) or better in courses taken and selected as qualifying for the Certificate. No grades from course credits transferred from another law school and accepted for use toward the Certificate will be taken into account in computing the grade point average. For students entering the Law School before Fall Term 2005, this requirement shall be applied using the grade of "B-minus (2.70)" in lieu of "B (3.00)."

Federal Tax Certificate Courses

Advanced Business Seminar*
Advanced Corporate Taxation
Advanced Tax Seminar
Clinic: Tax ‡
Estate Planning Seminar
Externship in Federal Tax Law ‡
Family Business Seminar*
Federal Tax Procedure
Independent Study (Federal Tax Law topic) ‡
International Taxation
Mt. Ct.:ABA Taxation † (formerly Moot Court: Taxation)
Nonprofit Law Seminar
Partnership Taxation
Qualified Retirement Plans

*Only one (1) credit from this seminar may be used to satisfy Certificate requirements.

†Only two (2) credits from this program may be used to satisfy Certificate requirements.

‡Only three (3) credits from this program may be used to satisfy Certificate requirements.