

## LAW SCHOOL APPLICATION FOR TAX LAW CONCENTRATION

Upon completion, this form should be returned to Texas A&M University School of Law, Office of Student Services. Any questions may be directed to 817-212-4001 or [law-registrar@tamu.edu](mailto:law-registrar@tamu.edu).

Name \_\_\_\_\_ Student UIN # \_\_\_\_\_

E-mail \_\_\_\_\_ Phone # \_\_\_\_\_

Tax Law is an area of law that powers the economy. It includes helping clients: structure and negotiate business ventures; understand the tax implications of certain financing transactions, joint ventures, and compensation arrangements; structure and operate tax-exempt organizations and estate plans; and understand the U.S. taxation of international transactions. Tax attorneys represents clients before federal, state and local taxing authorities and advise clients with respect to the impact of current and pending legislation on their businesses and personal finances.

The Tax Law concentration requires that students must obtain a minimum of 16 credits in core and related courses. Students must achieve a minimum grade of C+ (2.33) in each graded course used to satisfy the requirements. Courses offered for a grade may not be taken pass/fail in satisfaction of the requirements. Although substitutions are generally not allowed, a substitution may be permitted in unusual circumstances. A student seeking a substitution should consult with faculty advisor [Professor Gary Lucas](#).

**Check only those courses you wish to apply toward the Concentration.  
The GPA calculated will be based on all courses selected.**

**Core Courses (all required)**

- Business Associations I (3)  
 Federal Income Taxation (3)  
 Substitution Allowed: \_\_\_\_\_

**Elective Courses (at least two required)**

- Estate and Gift Tax (2-3)  
 Federal Tax Practice and Procedure (2)  
 International Tax (2)  
 Nonprofit Organizations (2-3)  
 Taxation of Business Entities (3)  
 Transfer Pricing (3)  
 Substitution Allowed: \_\_\_\_\_

**Experiential Requirement (at least one required)**

- Tax Dispute Resolution Clinic (formerly Low Income Tax Clinic) (4-6)  
 Externship with the Internal Revenue Service, state or local taxing authority, or other placement with significant tax law exposure with the approval of the concentration advisor (2-4)  
 Substitution Allowed: \_\_\_\_\_

\_\_\_\_\_  
Student Signature

\_\_\_\_\_  
Date