

What you can expect
from the Tax Certificate
Program...

- Great preparation for a tax
or business career
- Great preparation for a
LL.M. program
- A challenging but “fun”
learning environment
- Complete access to the tax
faculty
- Increase your statutory
reading skills
- Increased confidence in
your technical skills and as a
lawyer
- Rigorous training in the tax
laws



NORTH CAROLINA CENTRAL UNIVERSITY
SCHOOL OF LAW



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NORTH CAROLINA CENTRAL UNIVERSITY
SCHOOL OF LAW

Tax Certificate Program



Requirements Benefits Application

Why a Tax Certificate?

The law school's tax program started growing in the late 1980's and now includes courses in advanced taxation topics, corporate tax, partnership tax, estate and gift taxation and tax procedure. Recognizing this growth, the continuing need for lawyers with tax specialty and the impact of our tax graduates, such as Nina Olson (IRS Taxpayer Advocate) and Wayne

Hamilton (Sr. Director, Federal Tax Audits, Walmart), the faculty authorized the tax certificate program. The aims of the program are to:

(1) make students more competitive for entrance to LL.M. programs, (2) prepare them for a tax or business career and (3) make them more competitive in the job market.



Program Requirements

The tax certificate will be granted to law school graduates who, at the time of graduation, meet the following program requirements:

(1) Successful Completion of the following five tax courses

- Fundamentals of Federal Income Tax
- Advanced Taxation
- Taxation of business entities (Partnership)
- Tax Procedure
- Taxation of business entities (Corporation)*

(2) Successful Completion of a paper

The paper must:

- Pertain to a tax topic
- Be of “publishable” quality (or meet the requirements for a tax paper competition)
- Consist of at least 20 pages (single spaced—including footnotes)
- Demonstrate proficiency in both tax research and analysis
- be submitted (final version) to both your reader and Prof. Mombrun at least three (3) weeks before the end of your last semester (not including the exam period)

* Estate and Gift Taxation can serve as a substitute for Corporate Taxation

How To Get In The Action

- (1) Complete an application form and submit to Prof. Mombrun by **8/31** of your last year.
- (2) Submit Certificate Completion Form to Registrar's office **before** graduation.

Highly Recommended Plan Of Action:

Fall Semester (2nd year)

- Fundamentals of Federal Income Tax

Spring Semester (2nd year)

- Advanced Tax

Fall Semester (3rd year)

- Taxation of Business Entities (Corporation)

- Tax Procedure

Spring Semester (3rd year)

- Taxation of Business Entities (Partnership) and

- Complete paper requirement

CONGRATULATIONS YOU'RE DONE!!!