Corporate Taxation  
Pre-requisite / Co-requisite Waiver Form

To register for Corporate Taxation (Law 655) at Cumberland School of Law, students must have successfully completed Business Organizations (Law 526) and Federal Income Tax I (Law 668) or be registered for these two courses for the same semester in which the students registers for Corporate Taxation.

In appropriate circumstances a student may register for Corporate Tax without having completed Business Organizations and Federal Income Tax I or being registered for these two courses PROVIDED the professor gives his/her approval. Because Corporate Taxation assumes knowledge of Business Organizations and Federal Income Tax I, students who take Corporate Tax without the required co-requisites may be at a disadvantage.

In order to register for Corporate Tax without having completed Business Organizations and Federal Income Tax I or being registered for these two courses, a student must:

(1) sign the form, acknowledging that he/she understands the warning set forth above;
(2) have the professor sign the form indicating the professor’s approval; and
(3) submit the completed form to the Office of Law Student Records.

________________________________________
Semester

________________________________________
Student

________________________________________
Professor