



**Partnership Taxation
Pre-requisite / Co-requisite Waiver Form**

To register for Partnership Taxation (Law 609) at Cumberland School of Law, students must have successfully completed Federal Income Tax I (Law 668) AND Federal Income Tax II or be registered for Federal Income Tax II (Law 669) for the same semester in which the student registers for Partnership Tax.

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

In order to register for Partnership Tax without having completed Federal Income Tax I and II or being registered for Federal Income Tax II, 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