



**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.

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Semester

\_\_\_\_\_  
Student

\_\_\_\_\_  
Professor