



**Business Tax  
Pre-requisite / Co-requisite Waiver Form**

To register for Business Tax (Law 681) at Cumberland School of Law, students must have successfully completed Federal Income Tax I (Law 668).

In appropriate circumstances, a student may register for Business Tax without having completed Federal Income Tax I, PROVIDED the professor gives his/her approval. Because Business Tax assumes knowledge of Federal Income Tax I, students who take Business Tax without the required prerequisite may be at a disadvantage

In order to register for Business Tax without having completed Federal Income Tax I, 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 Law Registrar.

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Term

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Student's Signature

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Professor's Signature