

STATE & LOCAL TAXATION CERTIFICATE

As multinational companies and others expand their operations across state lines and international borders – via the internet and otherwise – the need for State and Local Taxation (SALT) practitioners has never been greater.

Georgetown's Certificate in State and Local Taxation (SALT) gives you the opportunity to specialize in a field that is becoming increasingly important to multistate taxpayers, from Fortune 500 companies to regional businesses.

The Certificate in State and Local Taxation is open to both U.S. and foreign-trained lawyers, and can be completed together with the Tax LL.M. degree (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation/>) or on a stand-alone basis. The Certificate in State and Local Taxation can also be completed entirely online.

The Certificate in State and Local Taxation requires the Completion of ten academic credits, consisting of the following five courses:

- State and Local Taxation: Income & Franchise Taxes (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20944%20v00>)
- State and Local Taxation: Other Business Taxes (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20824%20v01>)
- State and Local Taxation: Sales and Use Taxes (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%202031%20v00>)
- Federal Limitations on State and Local Taxation (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20722%20v02>)
- Special Topics in State and Local Taxation (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20775%20v01>)

Prerequisites: All students must have successfully completed a course in basic federal income taxation or take Georgetown's online course, Foundations of Federal Income Taxation, prior to enrolling in the Certificate program.

Contact Information

To learn more, please contact:

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Note on State Authorization to offer Online Programs

Georgetown Law is a member of the State Authorization Reciprocity Agreement (SARA), which allows online programs that demonstrate compliance with their home state's authorization requirements to enjoy reciprocal authorization in all other SARA states, which include D.C., Puerto Rico, and all U.S. states except California. Georgetown is also authorized separately to deliver online education to students residing in California. For more information on state authorization, including state complaint processes and refund policies the university is required to

comply with, please visit Georgetown's office of Compliance and Ethics web page: <https://compliance.georgetown.edu/student-consumer-information/distance-education> (<https://compliance.georgetown.edu/student-consumer-information/distance-education/>)

For more information on SARA please visit: <https://www.nc-sara.org/>

Disclosure Regarding Professional Licensure

Georgetown Law's online degree and certificate programs will not lead to professional licensure and will not qualify a student to sit for any state bar exam.

Search LL.M State and Local Tax Certificate Courses (https://curriculum.law.georgetown.edu/course-search/?program=program_88)

LAW 775 v01 Special Topics in State and Local Taxation ([https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 775 v01](https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20775%20v01))
LL.M. Course (cross-listed) | 2 credit hours

The biggest challenge of a multistate tax practice is dealing with the practical issues of multiple states with sometimes conflicting laws and regulations. Most companies operate in multistate environment and must learn how to apply their operational realities to a patchwork of state and local tax laws and regulations. With telecommuting, internet and other work options, and a fluid workforce, this course will also review the state and local tax rules for employers/employees and individuals.

This course reviews the basic concepts that govern multistate taxation on an operational level and detailed practice and procedures guidelines. The issues surrounding audits and record access will be discussed along with the use of tools such as managed audits and voluntary disclosures. Appeals on administrative and judicial levels will be reviewed with an emphasis on statute of limitation, de novo and other issues. Additionally, this course will provide a review of the relationships between the states, information sharing between and among the states and the federal government, and the natural tension between taxpayers and the state revenue departments.

Learning objectives:

Gain an understanding of the practical aspects of state and local taxation. This understanding will prepare you to take on real time state tax projects with a client perspective. The class will also provide you with an understanding of state and local learning resources to gain the needed information to define and complete state and local tax projects.

Prerequisite: Federal Income Taxation.

LAW 944 v00 State and Local Taxation: Income & Franchise Taxes ([https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 944 v00](https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20944%20v00))

LL.M. Course (cross-listed) | 2 credit hours

This course discusses the basic principles of state and local taxation, focusing primarily on state income and franchise taxes. The course provides an overview of the limitations of state taxation provided by the Due Process and Commerce Clauses of the U.S. Constitution as well as selected federal statutes that pre-empt state taxation. The course discusses conformity with federal tax laws and introduces the student to the state tax concepts of unitary business principle and formulary apportionment. In addition to corporate income and franchise tax issues, the course will discuss issues relating to passthrough entities, common planning strategies, states' authority to challenge positions taken by taxpayers, and taxation of non-U.S. income and non-U.S. taxpayers.

Prerequisite: Federal Income Taxation.