

TRANSFER PRICING LAW AND POLICY - CERTIFICATE

Program Requirements

| Code | Title | Semester Credit Hours |
|--|---|-----------------------|
| Required Courses ^{1,2} | | |
| LAW 764 | Introduction to the United States Legal System | 2 |
| Select one of the following: | | 1 |
| LAW 745 | ADR Doing Deals and Resolving Disputes Through Negotiation, Mediation and Arbitration | |
| LAW 772 | Ethical Decision Making | |
| LAW 792 | Dispute Resolution | |
| Elective Courses | | |
| Select three of the following: | | 9 |
| LAW 625 | Transfer Pricing I - Tangibles, Services, and Risk | |
| LAW 626 | Transfer Pricing II - Tax of Intangibles | |
| LAW 720 | International Tax Risk Management II - Data, Analytics, and Technology | |
| LAW 779 | International Tax Risk Management for In-House Counsel | |
| Total Semester Credit Hours | | 12 |

¹ Students enrolled in the Master of Legal Studies degree program or the Master of Laws degree program at Texas A&M University School of Law and earning the Certificate in Transfer Pricing Law and Policy concurrently with the degree program and (2) students who have previously earned a degree from Texas A&M University School of Law are required to take one other elective course in lieu of the required courses listed.

² Students who are licensed to practice law in the United States or who hold a Juris Doctor (JD) degree from an ABA-accredited law school are required to take one other elective course in lieu of the required courses listed.

Students enrolled in the Master of Legal Studies degree program or the Master of Laws degree program at Texas A&M University School of Law and earning the Certificate in Transfer Pricing Law and Policy concurrently with the degree program must have applied for graduation for the degree program in the semester in which the Certificate is to be awarded and must successfully complete the semester credit hours as indicated on their degree plan.