TAXATION, MTAX

The Master of Taxation (MTax) Program is a professional degree designed to provide intensive training for individuals with an interest in developing specialized skills in the area of taxation. The program is intended for accountants and attorneys who wish to further or pursue a career in taxation. However, other individuals with a four-year degree in business or accounting from a regionally accredited institution of higher learning (or international equivalent) may also find the program valuable and manageable. The program offers substantive technical and professional knowledge, skills, and abilities needed to function as a taxation specialist in the United States. Students in the program will:

• develop substantive and comprehensive knowledge of federal taxation;
• understand the state and local taxation regimes of selected states, including the State of Ohio;
• develop abilities to research taxation issues, identify and solve taxation problems, and plan taxation strategies;
• develop the ability to contribute as a taxation specialist to strategic planning and decision-making in organizations;
• demonstrate effective written and oral presentation skills; and
• demonstrate ability to use information technology for researching and solving taxation problems.

The MTax curriculum consists of 30 semester credits. Admission to the program is open to the following individuals:

1. Certified Public Accountants and other accountants with equivalent credentials with at least a bachelor’s degree.
2. Individuals with an undergraduate degree in accounting from a regionally accredited institution or international equivalent.
3. Individuals with a JD.
4. Individuals who plan to pursue the joint JD/MTax degree (JD students must complete the first year of law school if full-time or the second year of law school if part-time before they can take courses in the MTax program).
5. Individuals with an undergraduate degree in business from a regionally accredited institution or international equivalent.
6. Other individuals who demonstrate a high potential to succeed in the MTax program (based on GMAT scores, undergraduate GPA, letters of recommendation, and prior work experience) and who have earned at least a B average in 6200:601 Financial Accounting (or equivalent) and 6200:627 Federal Taxation (or equivalent).

Students who have at least two years of work experience and have an accounting certification (i.e., CPA, CMA, CIA, etc.) or have successfully passed the bar exam do not need to take the GMAT. An acceptable GMAT (https://www.mba.com/) (score of 500 or better preferred), GRE (https://www.ets.org/gre/) or LSAT (https://www.lsac.org/lsat/) score is required. A test waiver may be approved based on prior advanced degree or three or more years of work experience. Consult with the CBA advising office for more information on waivers.

Two letters of recommendation
• Statement of purpose
• Resume

Application Deadline
• August 1 for Fall enrollment
• December 1 for Spring enrollment
• May 1 for Summer enrollment

International Student Applications

It is recommended that international students apply six weeks prior to these dates to allow time for admission and I-20 visa processing. I-20 forms are processed by UA Immigration Services in the International Center, Buchtel Hall, Suite 202. Proof of English Language Proficiency is required by producing an acceptable TOEFL or IELTS score.

Students currently admitted to this program may have different course requirements than those listed here. Refer to your official Program Checklist and DPR in My Akron for your program requirements.

Degree Offered: MTax Master of Taxation

Program Contact: grad.cba@uakron.edu

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<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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<tbody>
<tr>
<td>6200:628</td>
<td>Tax Research 1</td>
<td>3</td>
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<tr>
<td>6200:631</td>
<td>Corporate Taxation I</td>
<td>3</td>
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<tr>
<td>6200:641</td>
<td>Taxation of Partnerships</td>
<td>3</td>
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<tr>
<td>6200:642</td>
<td>Corporate Taxation II</td>
<td>3</td>
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<tr>
<td>6200:643</td>
<td>Tax Accounting</td>
<td>3</td>
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<tr>
<td>6200:648</td>
<td>Tax Policy &amp; Ethics</td>
<td>3</td>
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<tr>
<td>6200:649</td>
<td>State &amp; Local Taxation</td>
<td>3</td>
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<tr>
<td>6200:651</td>
<td>International Taxation</td>
<td>3</td>
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Approved Taxation Electives

Select 6 credits of the following:

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<tr>
<th>Code</th>
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<tbody>
<tr>
<td>6200:629</td>
<td>Tax Crimes and Forensics</td>
</tr>
<tr>
<td>6200:633</td>
<td>Estate and Gift Taxation</td>
</tr>
<tr>
<td>6200:644</td>
<td>Income Taxation of Decedents, Estates &amp; Trusts</td>
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<tr>
<td>6200:645</td>
<td>Advanced Individual Taxation</td>
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<tr>
<td>6200:646</td>
<td>Consolidated Tax Returns</td>
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<tr>
<td>6200:647</td>
<td>Qualified Pensions &amp; Profit Sharing</td>
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Students who begin the program in the fall, full-time students who begin the program in fall will normally complete all requirements for graduation in two semesters. Part-time students who start in fall can complete all requirements for graduation within two years.
Admission Policy

The applicant must meet one (1) of the following eligibility requirements which are consistent with the Graduate School and the college's accrediting agency (AACSB).

- Hold a domestic baccalaureate degree from a regionally accredited college or university and have a total index score of 1,050 or more based upon the overall undergraduate grade point average (GPA) (A=4.0) times 200 plus the Graduate Management Admissions Test (GMAT) score. Students who have taken the GRE, MCAT, or LSAT may request consideration for admission based upon those entrance exam scores. To be considered the applicant should score at or above the 50th percentile on each section of the exam. Applicants holding either a master's, doctoral, or juris doctor degree from an American university may request consideration for admission based on the graduate degree. The individual's total application will be reviewed, and the graduate admissions committee reserves the right to require the GMAT for admission of the applicant.
- Hold a domestic baccalaureate degree from a regionally accredited college or university and have a total index score of 1,100 or more based on the junior/senior (i.e., last 64 semester or 96 quarter credits) GPA (A=4.0) times 200 plus the GMAT score.
- Hold a degree from outside the United States and have an academic standing of first or high second class, satisfactory evidence of competence in English (i.e., TOEFL score of 79 or above) and a score of at least 500 on the GMAT.
- Applicants may petition the Graduate Admissions Committee for a waiver of the GMAT, GRE, or other standardized test if they have achieved three years of professional responsibilities after completion of a bachelor's degree from an accredited college or university. Contact the Graduate Programs Office in the College of Business Administration for waiver request process.

An admission interview will be required of students wishing to be admitted to the MBA program coming directly from an undergraduate program with no professional work experience.

Students admitted on a provisional basis must achieve a composite index of 1,150 based on foundation course GPA times 200 plus GMAT score.

Even though an applicant is eligible for consideration, an offer of admission is not guaranteed. Since staff, facilities, and resources are limited, a determination will be made as to the number of applicants that can be adequately served among those eligible for admission. As a result, offers of admission may be limited to only the most qualified of eligible applicants as determined by the CBA Graduate Admissions Committee. The committee considers the following factors: difficulty of the applicant's undergraduate program; length of time and activities since graduation; and the percenttile ranking on the GMAT.

In rare instances, the applicant who has taken the GMAT but does not meet requirements may be considered for admission. Also, those applicants previously denied admission may, upon presentation of new information, be reconsidered. In either case, the applicant must petition the CBA Graduate Admissions Committee in writing and provide those reasons relevant to the situation which demonstrate the likelihood of success. In all cases, the burden of proof is on the applicant.

Under the regulations of the Graduate School, eligible applicants who have been extended an offer of admission by the CBA Graduate Admissions Committee are recommended to the Dean of the Graduate School for either "full" or "provisional" graduate status. Students admitted with "provisional" status who have not attained an overall 3.0 GPA upon completion of 12 graduate credits will be dismissed from the program. Students admitted as non-degree seeking are restricted to enrolling in a maximum of nine credits of Gateway courses only.

Procedure

All official test score reports should be sent to the Graduate School, The University of Akron, Akron OH 44325-2101 (institution code 1829). The GMAT is administered world-wide and the applicant should register for it sufficiently in advance to the filing of the graduate application to avoid delay of evaluation of the application for admission. Those who have test scores more than five years old are normally required to retake the exam.

The CBA Graduate Admissions Committee meets monthly and considers all completed applications on hand at the time of each meeting. Applicants will be informed of admission decisions once the Dean of the Graduate School has acted upon the recommendation of the CBA Admissions Committee.

Degree Requirements

To be awarded any master's degree from the College of Business Administration, a student must:

- Meet the time and grade-point requirements of the Graduate School.
- Complete the minimum credits in each of the degree program descriptions.
- Complete all course and program requirements of applicable master’s program.

Questions regarding these Policies, Procedures, and Requirements may be sent via e-mail to grad.cba@uakron.edu. Further information may be found at the College of Business Administration website: mba.uakron.edu (http://mba.uakron.edu).

Transfer Policy

The College of Business Administration will permit nine credits of comparable graduate credits to be transferred in a graduate business program. These credits must be pre-approved by the CBA Director of Graduate Programs. This nine credit policy also applies to second degree applicants.

Second Degree

For a student who has already obtained one master's degree in business, it is possible to pursue another degree in the college provided that:
1. no second MBA is to be obtained;
2. the desired program (degree requirements) is specifically approved in advance by the CBA Director of Graduate Programs; and
3. no fewer than 21 new credits are earned for the second degree.

**Graduate Internships**

It is preferred that all full-time CBA graduate students participate in an internship to gain practical experience in the field of study. The internship may be paid or unpaid.