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 exam to be admitted to the program. All other students must earn a satisfactory score on the GMAT (LSAT for law students) prior to being admitted to the program. Foundation courses are not required for individuals in Categories 1 and 2.

Individuals in categories 3 and 5 must complete an introduction to financial accounting course and a federal income taxation course before they begin taking MTax courses. These courses may be taken at the graduate or undergraduate level. Students should plan to complete those courses in the summer or earlier prior to starting the required MTax courses.

Students are encouraged to 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 Requirements
- Graduate School application and fee
- Official transcripts from each institution attended
- 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.
- Letter of Intent
- Resume

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

International Student Applications
I-20 forms used for visa approval are processed by UA student immigration services in the International Center: https://www.uakron.edu/international/. 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: gradbusiness@uakron.edu

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<thead>
<tr>
<th>Code</th>
<th>Title</th>
<th>Hours</th>
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<tbody>
<tr>
<td>Required Master of Taxation Courses</td>
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<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>
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Approved Taxation Electives
Select 6 credits of the following:

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<tr>
<td>6200:615</td>
<td>Professional Colloquium I</td>
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<td>6200:629</td>
<td>Tax Crimes and Forensics</td>
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<tr>
<td>6200:633</td>
<td>Estate and Gift Taxation</td>
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<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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<td>6200:646</td>
<td>Consolidated Tax Returns</td>
</tr>
<tr>
<td>6200:647</td>
<td>Qualified Pensions &amp; Profit Sharing</td>
</tr>
<tr>
<td>6200:650</td>
<td>Estate Planning</td>
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</tbody>
</table>

E-mail: mtax@uakron.edu
Program Contact: gradbusiness@uakron.edu

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. Official admission decisions will come from the Dean of the Graduate School.

Procedure

All official test score reports should be sent to the Graduate School. 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. GRE and other tests scores should also be sent to the Graduate School as outlined above.

The CoB 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 CoB Admissions Committee.

Degree Requirements

To be awarded any master’s degree from the College of Business, a student must (https://bulletin.uakron.edu/graduate/masters-degree-requirements): (https://bulletin.uakron.edu/graduate/masters-degree-requirements/):

- 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 gradbusiness@uakron.edu (grad.cba@uakron.edu). Further information may be found at the College of Business website: https://www.uakron.edu/cba/.

Transfer Policy

The College of Business will permit will permit up to one-third of program credits of comparable graduate credits to be transferred in a graduate business program. These credits must be pre-approved by the CoB Director of Graduate Programs. This policy also applies to those students pursuing additional graduate degrees.

Additional Degrees

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. The program must be unique from the earlier degree program(s).
2. The desired program (degree requirements) is specifically approved in advance by the CoB Director of Graduate Programs; and
3. No fewer than 20 new credits are earned for the second degree.

Graduate Internships

It is preferred that all full-time CoB graduate students without extensive work experience participate in an internship to gain practical experience in the field of study. The internship may be paid or unpaid. Students admitted to programs requiring internships must participate in an internship as outlined in the program requirements.