

# TAXATION, MTAX

The Master of Taxation (MTax) program is an approved Federal STEM degree program designed to provide intensive training for individuals with an interest in developing specialized skills in the area of 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. Courses are offered on a rotating basis between in-person and online. Students can complete the program 100% in-person, 100% online, or a combination of both.

## Program Learning Goals

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.

## Admission Requirements

- Graduate School application
- Official transcripts from each institution attended
- 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.

The MTax is an approved Federal STEM Degree Program. Graduates from this program residing on student visas are eligible for a 24-month optional practical training (OPT) extension beyond the standard 12-month period for this STEM-certified degree.

**Degree Offered:** MTax Master of Taxation

**Program Contact:** [gradbusiness@uakron.edu](mailto:gradbusiness@uakron.edu)

Code	Title	Hours
<b>Required Master of Taxation Courses (24 credits)</b>		
ACCT 628	Tax Research and Business Analytics <sup>1</sup>	3

ACCT 631	Corporate Taxation I	3
ACCT 641	Taxation of Partnerships	3
ACCT 642	Corporate Taxation II	3
ACCT 643	Tax Accounting	3
ACCT 648	Tax Analytics	3
ACCT 649	State & Local Taxation	3
ACCT 651	International Taxation	3
<b>Approved Taxation Electives (6 credits)</b>		
Select 6 credits of the following:		6
ACCT 575	Experiential Learning in Tax	
ACCT 615	Professional Colloquium I	
ACCT 629	Tax Crimes and Forensics	
ACCT 633	Estate and Gift Taxation	
ACCT 644	Income Taxation of Decedents, Estates & Trusts	
ACCT 645	Advanced Individual Taxation	
ACCT 646	Consolidated Tax Returns	
ACCT 647	Qualified Pensions & Profit Sharing	
ACCT 650	Estate Planning	
ACCT 662	S Corp Taxation	
ACCT 693	Selected Topics in Taxation	
LAWX 672	Seminar in Business Planning	
LAWX 674	International Business Transactions	
LAWX 677	Real Estate Law	
LAWX 717	Mergers and Acquisitions	
<b>Total Hours</b>		<b>30</b>

<sup>1</sup> ACCT 628 must be taken in the first semester that the class is available.

Not all elective classes will be offered each year. Electives will be offered based on demand and faculty resource availability.

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 undergraduate GPA, letters of recommendation, and prior work experience) and who have earned at least a B average in ACCT 601 Financial Accounting (or equivalent) and ACCT 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.