MASTER OF TAXATION

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:

- Certified Public Accountants and other accountants with equivalent credentials with at least a bachelor’s degree.
- Individuals with an undergraduate degree in accounting from a regionally accredited institution or international equivalent.
- Individuals with a JD.
- 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).
- Individuals with an undergraduate degree in business from a regionally accredited institution or international equivalent.
- 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.

Required Master of Taxation Courses - 24 credits

- 6200:628 Tax Research (3 credits)
- 6200:631 Corporate Taxation I (3 credits)
- 6200:641 Taxation of Partnerships (3 credits)
- 6200:642 Corporate Taxation II (3 credits)
- 6200:643 Tax Accounting (3 credits)
- 6200:648 Tax Policy & Ethics (3 credits)
- 6200:649 State & Local Taxation (3 credits)
- 6200:651 International Taxation (3 credits)
- 6200:628 Tax Research must be taken in the first semester that the class is available.

Approved Taxation Electives - 6 credits

- 6200:629 Tax Crimes and Forensics (3 credits)
- 6200:633 Estate and Gift Taxation (3 credits)
- 6200:644 Income Taxation of Decedents, Estates & Trusts (3 credits)
- 6200:645 Advanced Individual Taxation (3 credits)
- 6200:646 Consolidated Tax Returns (3 credits)
- 6200:647 Qualified Pensions & Profit Sharing (3 credits)
- 6200:650 Estate Planning (3 credits)
- 6200:662 S Corp Taxation (3 credits)
- 6200:693 Selected Topics in Taxation (1-3 credits)

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

Total Credits Required for MTax: 30

Admission Requirements

- Graduate School application and fee
- Official transcripts from each institution attended
- GMAT (score of 500 or better preferred), GRE, LSAT, MCAT, or hold a CPA or CMA scores
- Two letters of recommendation
- Statement of purpose
- Resume

Application Deadline

- July 15 for Fall enrollment
- November 15 for Spring enrollment
- April 15 for Summer enrollment

International Student Applications

It is recommended that international students apply one month 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