

# MASTER OF SCIENCE IN TAXATION

*Effective September 2022*

(30 Credits)

## Core Courses

(5 Courses/15 Credits)

Students who have completed equivalent coursework to the *Accounting Core Foundation* may substitute electives for these courses. Course equivalency is evaluated during the admission process and students are notified with their admission letter.

<u>Course</u>	<u>Title</u>	<u>Prerequisite</u>
TX 600*	Professional Tax Practice	None
TX 601	Federal Taxation of Income	None
TX 602	Transactions	None
TX 603	Corporations & Shareholders	None
TX 604	Multi-Jurisdictional Taxation	None

\* Recommended to be taken as one of first courses in MST Program.

## Elective Courses

(5 Courses/15 Credits)

Select five courses from any of the following Taxation (TX) courses or any other graduate courses at the 600-level or higher where appropriate course prerequisites have been met.

<u>Course</u>	<u>Title</u>	<u>Prerequisite</u>
TX 704	Federal Taxation of Income from Trusts and Estates	None
TX 707	Pass-through Entities and Closely Held Businesses	None
TX 711	Mergers and Acquisitions	None
TX 731	Investment Companies & Other Financial Products	None
TX 732	Intellectual Properties	None
TX 733	Tax Aspect of Buying and Selling a Business	None
TX 741	Tax Accounting Problems	None
TX 761	State and Local Taxation Practice	None
TX 771	International Tax Practice	None
TX 781	Internship in Tax Practice	6 hours of 600-level Tax courses
TX 791	Practicum in Low-Income Taxpayer Clinic	TX 600 and Instructor's Permission

<b>Notes:</b>