

# TAXATION

<b>Graduate Program Head</b>	Henock Louis
<b>Program Code</b>	TAX
<b>Campus(es)</b>	World Campus (M.Tax.)
<b>Degrees Conferred</b>	Master of Taxation (M.Tax.)
<b>The Graduate Faculty</b>	View ( <a href="https://secure.gradsch.psu.edu/gpms/?searchType=fac&amp;prog=TAX">https://secure.gradsch.psu.edu/gpms/?searchType=fac&amp;prog=TAX</a> )

The Master of Taxation program will prepare graduates to stand out in a competitive job market by studying at a highly reputed business school with some of the world's leading academic thinkers and industry experts. This program will provide students with the knowledge of tax law and policy. The learning outcomes will be achieved by a combination of lectures by faculty, invited guest lecturers, reading of key literature, individual and team projects, and practical involvement in a leadership culminating experience.

## Admission Requirements

Applicants apply for admission to the program via the Graduate School application for admission (<https://gradschool.psu.edu/graduate-admissions/how-to-apply/>). Requirements listed here are in addition to Graduate Council policies listed under GCAC-300 Admissions Policies (<https://gradschool.psu.edu/graduate-education-policies/>).

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A completed online Graduate School Application for Admission (<http://gradschool.psu.edu/prospective-students/how-to-apply/>) is required, including

- Statement of purpose: a 2-3 page essay articulating career and educational goals
- Résumé reflecting relevant experience
- Official transcripts from all post-secondary institutions attended (<http://www.gradschool.psu.edu/prospective-students/how-to-apply/new-applicants/requirements-for-graduate-admission/>).
- Additional information may be requested by the program.

GMAT and/or GRE scores will not be required for admission. Accordingly, these scores will not be accepted.

The language of instruction at Penn State is English. English proficiency test scores (TOEFL/IELTS) may be required for international applicants. See GCAC-305 Admission Requirements for International Students (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-300/gcac-305-admission-requirements-international-students/>) for more information.

## Degree Requirements

Requirements listed here are in addition to Graduate Council policies listed under GCAC-700 Professional Degree Policies (<https://gradschool.psu.edu/graduate-education-policies/>).

A minimum of 30 credits at the 400, 500, or 800 level is required, with a minimum of 18 credits at the 500 or 800 level.

## CORE COURSES (21 credits)

The core Taxation courses are designed to teach students to think more strategically, assess external trends, learn from exemplar organizations, and enhance their ability to function in today's business environment.

Code	Title	Credits
<b>Required Courses</b>		
ACCTG 812	TAXATION	3
ACCTG 822	Corporate Taxation and Financial Reporting	3
ACCTG 823	Taxation of Pass-Through Entities	3
ACCTG 801	Tax Law and Policy	3
ACCTG 826	International Taxation	1.5
ACCTG 827	State and Local Taxation	1.5
ACCTG 802	Topics in Corporate and Tax Law	3
<b>Electives</b>		
Students will also complete 9 credits of elective courses. A list of elective courses approved to count towards the degree requirements will be maintained by the program office.		9
<b>Culminating Experience</b>		
ACCTG 829	Tax Research and Analysis	3
<b>Total Credits</b>		<b>30</b>

## Culminating Experience

The culminating experience for the degree is a capstone course, ACCTG 829 (3 credits), that provides an opportunity for students to apply and integrate the knowledge and skills that were gained throughout the program.

## Minor

A graduate minor is available in any approved graduate major or dual-title program. The default requirements for a graduate minor are stated in Graduate Council policies listed under GCAC-600 Research Degree Policies (<https://gradschool.psu.edu/graduate-education-policies/>) and GCAC-700 Professional Degree Policies (<https://gradschool.psu.edu/graduate-education-policies/>), depending on the type of degree the student is pursuing:

- GCAC-611 Minor - Research Doctorate (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-600/gcac-611-minor-research-doctorate/>)
- GCAC-641 Minor - Research Master's (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-600/gcac-641-minor-research-masters/>)
- GCAC-709 Minor - Professional Doctorate (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-700/gcac-709-professional-doctoral-minor/>)
- GCAC-741 Minor - Professional Master's (<https://gradschool.psu.edu/graduate-education-policies/gcac/gcac-700/gcac-741-masters-minor-professional/>)

## Student Aid

World Campus students in graduate degree programs may be eligible for financial aid. Refer to the Tuition and Financial Aid section (<https://>

[www.worldcampus.psu.edu/tuition-and-financial-aid/](http://www.worldcampus.psu.edu/tuition-and-financial-aid/)) of the World Campus website for more information.

## Courses

Graduate courses carry numbers from 500 to 699 and 800 to 899. Advanced undergraduate courses numbered between 400 and 499 may be used to meet some graduate degree requirements when taken by graduate students. Courses below the 400 level may not. A graduate student may register for or audit these courses in order to make up deficiencies or to fill in gaps in previous education but not to meet requirements for an advanced degree.

## Learning Outcomes

### 1. Solid Tax Foundation

MTax graduates will acquire technical competence in multiple areas of the tax law.

Learning Objectives:

- MTax graduates will acquire in-depth understanding of tax authority, including law, regulations and court cases in a number of taxation areas.
- MTax graduates will demonstrate knowledge of tax policy and procedure as well as how the IRS interprets/applies laws.

### 2. Tax Analysis

Learning Objectives:

- MTax graduates will develop the ability to analyze and resolve complex tax matters, through issue identification, research, and application of the law to specific facts.
- MTax graduates will develop the skills and knowledge to systematically and analytically provide tax planning and recommendations.

### 3. Communication

MTax graduates will be able to effectively communicate tax research results and strategies.

Learning Objectives:

- MTax graduates will develop skills needed to present written research results and recommendations in the form of case briefs, memos and letters for both clients and management.
- MTax graduates will learn to orally communicate tax well-reasoned research results and recommendations to individuals and groups.

### 4. Ethical Responsibilities

MTax graduates will be attuned to the ethical responsibilities of a tax professional in today's society.

Learning Objectives:

- MTax graduates will learn to apply laws, ethical principles, and professional standards in order to evaluate situations and make moral decisions.
- MTax graduates will cultivate a principled approach to leadership, valuing others' perspectives and acting with integrity.

## Professional Licensure/Certification

Many U.S. states and territories require professional licensure/certification to be employed. If you plan to pursue employment in a licensed profession after completing this program, please visit the Professional Licensure/Certification Disclosures by State (<https://www.psu.edu/state-licensure-disclosures/>) interactive map.

## Contact

<b>Campus</b>	World Campus
<b>Graduate Program Head</b>	Henock Louis
<b>Director of Graduate Studies (DGS) or Professor-in-Charge (PIC)</b>	Lawrence Friedken
<b>Program Contact</b>	Michelle Kristen Rockower mkk114@psu.edu (814) 865-5290
<b>Program Website</b>	View ( <a href="https://www.worldcampus.psu.edu/degrees-and-certificates/penn-state-online-taxation-masters-degree/">https://www.worldcampus.psu.edu/degrees-and-certificates/penn-state-online-taxation-masters-degree/</a> )