

# The Professional Certificate in Taxation (PCT)

Taxation is a highly technical, ever-changing, and continuously growing field. Hence, there is continuous need for advanced and current tax education in the marketplace. The goals of the Professional Certificate in Taxation\* are to meet these needs by 1) preparing graduates for responsible tax positions and 2) providing continuing tax education to professionals already employed within the several employment sectors where taxation is practiced. Students must take and satisfactorily complete five of Baruch Colleges graduatelevel tax courses, selected in consultation with a program advisor. The PCT is awarded to students upon completion of these courses with a minimum grade point average of 3.0. Requirements must be completed within three calendar years of enrollment in the PCT. Students whose cumulative GPA falls below 3.0 during the program are subject to academic review by the Office of Graduate Academic Services.

## Curriculum

The following Baruch graduate taxation courses are available to be taken by PCT students, depending on their tax backgrounds and interests, in consultation with a program advisor. The course content and availability may change from year to year, and students are thus advised to contact the school for the current schedules.

## Courses

<a href="#">TAX 9862</a>	Federal Income Taxation**
<a href="#">TAX 9863</a>	Principles of Federal Income Taxation
<a href="#">TAX 9866</a>	Corporate Taxation I
<a href="#">TAX 9867</a>	Corporate Taxation II
<a href="#">TAX 9868</a>	Partnership Taxation
<a href="#">TAX 9869</a>	International Taxation
<a href="#">TAX 9870</a>	Estate, Trusts, and Planning
<a href="#">TAX 9873</a>	Deferred Compensation
<a href="#">TAX 9877</a>	State and Local Taxes
<a href="#">TAX 9878</a>	Taxation of Business Entities**
<a href="#">TAX 9889</a>	Current Problems in Taxation
<a href="#">TAX 9900</a>	Tax Procedure and Professional Responsibility in Tax Practice

Students may select from any other graduate taxation courses offered by the Stan Ross Department of Accountancy in the future, in consultation with an advisor.

Completed PCT courses carry graduate-level credits that may later be transferred to the Baruch Master of Science in taxation degree.

## Admission

Applicants to the PCT program must possess a four-year bachelors degree from an accredited institution (or the equivalent degree from a non-U.S. institution). Students whose native language is not English or who do not have a U.S. undergraduate or graduate degree must take a TOEFL test, and they must obtain a score that would make them admissible into any Zicklin graduate program. Related fulltime work experience, while not required, is preferable.

Applicants must also possess any one of the following:

- A GMAT score that would be acceptable for admission to Zicklins MS in taxation or MBA in taxation program

- An acceptable undergraduate grade point average
- A masters or doctoral degree in an area of taxation, accounting, business, law, or other related area

Weakness in the above areas may be offset by one or more of the following:

- A CPA license or proof of passing at least three parts of the CPA exam
- A Certified Financial Planner license or proof of passing at least two parts of the CFP exam

Students interested in continuing their education and obtaining the MS in taxation will have to apply for and be admitted to the MS program separately.

\*This program is not currently accepting applications.

\*\* At this time, these courses may be taken by PCT students only with special permission of a program advisor.