Taxation

For additional program information see the Zicklin School website

The Master of Science in Taxation program is designed for students who seek a tax position at an accounting/tax firm, state or federal government entity, public or private corporations, as well as for students with previous experience in taxation who wish to advance to the leadership levels in the tax industry. Graduates will become tax experts and will also be able to start their own tax preparation and tax planning businesses. The goals of the program are to prepare graduates for numerous careers in the area of taxation and ultimately for leadership in the marketplace. To accomplish these goals students are provided with the advanced technical and research skills necessary to operate effectively as tax professionals and industry leaders. The program also gives students the necessary background to properly interpret new developments and remain in the vanguard of the profession. Students can complete the program on a full-time (one-year) or part-time basis by taking a carefully chosen sequence of 10 courses (30 credits). Applicants are not required to possess an accounting or general business background.

Program credits can be counted both as part of the accounting/taxation courses and toward the overall 150 credits needed to meet the NY State CPA requirements; the MS in Taxation does not meet those requirements by itself, but may for graduates who were also undergraduate accounting majors.

English Language Proficiency		
Students who completed their undergraduate education in a non-English speaking country will be required to take non-credit bearing modules in Grammar Troubleshooting and American English Pronunciation offered by the Division of Continuing and Professional Studies. These modules may be waived based on a waiver exam. The modules are not required for students who completed a four-year degree in an English-speaking country.		
Preliminary Course(3 credits) Students with appropriate prior course work equivalent to ACC 9110 will be able to waive this preliminary requirement.(Note: Although ACC 9110 is not a prerequisite for any taxation courses, you should plan to take this course during the first half of your program.)		
ACC 9110	Financial Accounting	3 credits
Courses in Specialization(31.5 credits)		
Required (19.5 credits)		
BUS 9551	Business Communication I*	1.5 credits
TAX 9863	Principles of Federal Income Taxation**	3 credits
TAX 9866	Corporate Taxation I	3 credits
TAX 9867	Corporate Taxation II	3 credits
TAX 9868	Partnership Taxation	3 credits
TAX 9870	Estate, Trusts, and Planning	3 credits
TAX 9900	Tax Procedure and Professional Responsibility in Tax Practice	3 credits
Choose 12 credit hours from:		
ACC 9872	Personal Financial Planning***	3 credits
TAX 9869	International Taxation+	3 credits
TAX 9873	Deferred Compensation	3 credits
TAX 9874	Consolidated Tax Returns***	3 credits

TAX 9875	S Corporations***	2 credits
TAX 9876	Estate Planning***	2 credits
TAX 9877	State and Local Taxes	2 credits
TAX 9889	Current Problems in Taxation+	3 credits
TAX 9930	Real Estate Taxation	3 credits

*Effective for all MS-Taxation students admitted in spring 2016 or later. Students admitted prior to spring 2016 should consult their preliminary course evaluation and/or waiver exam results, since other requirements and conditions may apply.

**Students admitted in a spring term will take: TAX 9861 Principles of Federal Income Taxation: Theory and Practice (3 credits)

***These courses are offered infrequently.

+ TAX 9869 and TAX 9889 are currently offered in the summer semester only. MS Taxation students should be prepared to take summer courses.