Master of Taxation Information

Why Should You Study Taxation?

The tax law affects every individual and every organization. They rely on tax professionals to help them comply with the tax law, plan to reduce their tax burden, and resolve any tax controversies with taxing authorities. Auditors rely on tax professionals to help them determine a company’s income tax expense and income tax liability. Taxing authorities, such as the Internal Revenue Service and state departments of revenue, rely on tax professionals to help them administer the tax law. Thus, tax professionals are in demand by public accounting firms, businesses, and government agencies.

A Master of Taxation degree provides you with the knowledge, abilities, and skills to conduct tax research, engage in tax planning activities, and resolve tax controversies with the Internal Revenue Service. A Master of Taxation degree shows that you are serious about being the kind of tax professional these employers desire.

How You Will Benefit

The courses in the Master of Taxation program count toward the 150-hour requirement to become a Certified Public Accountant, which is the most important credential for accounting professionals.

The Master of Taxation program at Troy University is the only evening graduate taxation program in the State of Alabama. You can take your classes in the evening and keep your job during the day. You can earn while you learn.

The Master of Taxation program at Troy University will help to prepare you for the U. S. Tax Court Bar admission exam for non-attorneys.

You will learn to write articles for professional tax journals from tax faculty members who have published articles in leading professional tax journals. If your articles are published, you will improve your resume and increase your chance for a better position or an increase in compensation in your current position.

The Master of Taxation program at Troy University will help to prepare you for the enrolled agent (EA) examination. Enrolled agents may practice before the Internal Revenue Service in all 50 states.

You will learn the major doctrines, principles, and concepts that form the foundation of the tax law. And you will learn how to conduct tax research to find solutions to tax cases. You will acquire the knowledge and skills to navigate the ever changing tax law that will prepare you for lifelong learning in the tax area.
**Tax Courses You Will Take**

The Master of Taxation program is a 30-semester-hour program consisting of the following seven required and three elective courses:

- TAX 6684* Federal Tax Research
- TAX 6685 Taxation of Individuals
- TAX 6686 Estate and Gift Taxation
- TAX 6687 Tax Practice and Procedure
- TAX 6688 Taxation of Corporations and Shareholders
- TAX 6689 Taxation of Partnerships and Partners
- TAX 6690 State and Local Taxation

*Since TAX 6684 Federal Tax Research is a prerequisite or co-requisite for all other graduate tax courses, it must be taken in your first semester.

**You Choose Three Electives**

- ACT 6695 Accounting Research and Communication
- ACT 6698 Advanced Auditing
- ACT 6627 Specialized Study in Accounting
- LAW 6600 Business Law for Accountants

**Part-Time Program**

Please note that students working full-time jobs should register for only two courses per 16-week semester.

**Course Schedules**

**Fall Semester**

- TAX 6684 Federal Tax Research
- TAX 6686 Estate and Gift Taxation
- TAX 6688 Taxation of Corporations and Shareholders
- ACT 6695 Accounting Research and Communication

**Spring Semester**

- TAX 6684 Federal Tax Research
- TAX 6687 Tax Practice and Procedure
- TAX 6689 Taxation of Partnerships and Partners
- ACT 6698 Advanced Auditing
- LAW 6600 Business Law for Accountants

**Summer Session**

- TAX 6685 Taxation of Individuals
- TAX 6690 State and Local Taxation

Students may take ACT 6627 Specialized Study in Accounting as an elective during either semester or summer session.
Where You Will Attend Class

You will attend the classes on the Montgomery Campus or at the Dothan Campus, Phenix City Campus, or Troy Campus through live interactive video teleconferencing. All courses are Web enhanced, which means you will have access to course information online and may take some quizzes and exams online.

Beginning in the Fall 2011 semester, Troy University will also offer the courses in the Master of Taxation program online through eCampus.

How to Apply

You can learn how to apply to the Master of Taxation program by visiting the following Web site: http://admissions.troy.edu/graduate, emailing mtx@troy.edu or calling:

Troy: 1-800-551-9716
Phenix City: 1-866-876-9787
Montgomery: 1-888-357-8843
Dothan: 1-866-291-0317
eCampus: 1-800-414-5756

Graduate Management Admission Test

If you meet one or more of the following conditions, you do not have to take the Graduate Management Admission Test (GMAT):

- Have passed the Uniform CPA Exam
- Have passed the Certified Financial Planner (CFP®) exam
- Have earned a master’s degree from an accredited college or university

If you do not meet one or more of the conditions stated above, you must take the GMAT. You must earn a minimum score of 500 on the GMAT for unconditional admission. Students who do not have a GMAT score of 500 or higher may be admitted with conditions.

Letter of Recommendation

You must have a letter of recommendation that describes your abilities and potential for success in the Master of Taxation program; your professional, managerial, or administrative experience; and your written and oral communications skills. Email letter of recommendation to mtx@troy.edu or send to:

School of Accountancy
Troy University
123 Bibb Graves Hall
Troy, AL 36082
Experienced Tax Faculty

You will have the opportunity to study with a faculty that has years of experience in tax practice and has collectively published in numerous prestigious tax journals. In addition, most members of the taxation faculty are CPAs, and some of them are admitted to practice before the United States Tax Court.

Tax Faculty Highlights:

Kaye F. Sheridan, D.B.A., Mississippi State University, 1998, M.T.A., University of Alabama, 1989, CPA, Director, School of Accountancy

Lawrence R. Hudack, Ph.D., University of North Texas, 1989, CPA, CMA®, Chair of the Department of Accounting, Finance, and Law at the Montgomery Campus
- Author of two case studies in International Business: Cases and Exercises (Prentice Hall) and a chapter on accounting in Japan: World Accounting (Mathew Bender).

Eddy J. Burks, D.B.A., Louisiana Tech University, 1988, CPA

Alan D. Campbell, Ph.D., University of North Texas, 1988, CPA, CMA®, CFP®
- Admitted to practice before the United States Tax Court.

Cleophus Gaines, Jr., J.D., University of Alabama, 2001, L.L.M., Georgetown University, 2002
- Admitted to practice before the United States Tax Court.
- Executive Board Member, Young Lawyers Section of the Alabama State Bar; Member, Blackburn Institute, University of Alabama.