

# TAXATION, GRADUATE CERTIFICATE

Being a tax professional is a challenging and rewarding career. Tax professionals apply an extensive set of rules to financial information organized by accountants in a variety of organizations. Understanding and applying tax rules is a skill set that is needed in certified public accounting (CPA) firms, law firms, corporations, tax-exempt organizations, and in branches of government. The rules are ever evolving and changing, as are the tools utilized to perform functions such as tax return preparation and tax impact modeling. Considering the global business and tax implications that exist in many organizations today, you have the platform to utilize these skills to provide significant value in any organization.

Obtaining a tax certificate will provide you with advanced training that will allow issue recognition in transactions you are involved with. That may be as a consultant with a CPA or law firm, as part of an organization's internal financial staff, or as an auditor with a government agency. The courses involved with the certificate will train you to research and apply the rules to the issues identified, with sound factual and legal reasoning resulting in a supportable conclusion. You will further be prepared to apply those conclusions to positions on tax returns or in transaction modeling projects where mitigating the tax impact is essential.

Obtaining a tax certificate will also be a signal to your employer—or prospective employers—that you have a willingness to obtain rigorous training that would be difficult to achieve elsewhere, and a passion to apply that training. The Lubar School of Business tax certificate program offers 6 classes—5 required to obtain the certificate—taught by a combination of professors that bring significant research and teaching credentials and instructors from the business community that bring real-world experience to the classroom.

Candidates for the tax certificate should possess good analytical skills, have a desire to apply complex rules to a given set of facts, and be intellectually satisfied with conclusions that, while supportable, may not be absolute. If you are currently working in a CPA firm, law firm, the financial department of a business that has tax compliance requirements, or in a government revenue department, please consider enrolling in the Lubar School of Business Graduate Tax Certificate program. For admission information, please see next page.

## Admission Requirements

### Application Deadlines

Application deadlines vary by program, please review the application deadline chart (<http://uwm.edu/graduateschool/program-deadlines/>) for specific programs. Other important dates and deadlines can be found by using the One Stop calendars (<https://uwm.edu/onestop/dates-and-deadlines/>).

### Admission

Students will be required to have a bachelor's or master's degree in business, with a major in accounting or finance, or a Juris Doctor law degree. Coursework must include at least one course in taxation.

### Application

- Students wishing to obtain this certificate must declare their intention by applying to the program office or director.

- All graduate certificate applicants—even those already enrolled in a UWM graduate program—must apply to the Graduate School through the Panthera Admission Application (<https://graduateschool-apply.uwm.edu/>).
- Graduate degree and previously admitted graduate non-degree students who decide to pursue a certificate program must submit the Panthera application before completing 6 credits in the certificate sequence.
- Applicants must possess a baccalaureate degree and have a minimum 2.75 cumulative undergraduate grade point average to be admitted in to a certificate program.

## Credits and Courses

Code	Title	Credits
<b>Required Courses</b>		
BUS ADM 821	Advanced Taxation	3
BUS ADM 823	Corporate Income Taxation	3
BUS ADM 828	Taxation of Partnerships, S Corporations, and LLCs	3
<b>Elective Courses</b>		
Complete two courses from the following:		6
BUS ADM 820	Tax Research, Practice, and Procedure <sup>1</sup>	
BUS ADM 826	Tax Planning for Individuals	
BUS ADM 839	Topics in Taxation: (Tax Issues and Planning for Multi-jurisdictional Businesses)	
Total Credits		15

<sup>1</sup> Recommended for students that do not have experience in tax research

## Additional Requirements

### Transfer Credit

No more than 20% of the required credits may be taken at an institution other than UWM. These courses are subject to Graduate School transfer policy and must be approved by the director of the certificate program.

### Grade Point Average Requirement

A minimum cumulative 3.00 grade point average in certificate courses taken at UWM is required.

### Articulation with Degree Programs

1. Credits and courses required for a certificate may double count toward meeting UWM graduate degree requirements subject to the following restrictions:
  - Degree programs must approve the courses from certificates that can double count toward the degree.
  - All credits taken in completion of certificate requirements may count towards a UWM graduate degree as long as they do not contribute more than 90% of the total credits needed to obtain the degree. (Note: Students in PhD programs must still complete the minimum residency requirements)
  - Certificate courses used toward meeting degree requirements must be completed within the time limit for transfer credit.
2. Courses completed for a degree may be counted toward a subsequent certificate, subject to all certificate policy requirements.
3. A course may count toward no more than one certificate and one degree.

4. Students may not earn a certificate subsequent to a concentration in the same area.

**Time Limit**

Certificate program time limits shall be established as follows:

- 18 or fewer credits/Three years from initial enrollment in the certificate sequence.
- 19 or more credits/Four years from initial enrollment in the certificate sequence.

For certificates that are designed as add-ons to degree programs and are awarded concurrent with the degree, the time limit shall be the same as that of the degree program.