

MASTER OF SCIENCE IN TAXATION (MST)

The Master of Science in Taxation (MST) is a part time program designed for individuals who have a basic knowledge of the Internal Revenue Code and who seek advanced knowledge of federal and state tax laws and applications. MST applicants should possess a strong academic record and are encouraged to have professional experience.

The learning goals of the Master of Science in Taxation program are:

Goal 1

Graduates of the Bryant Master of Science in Taxation program will have an understanding of individual income taxation, including the ability to demonstrate competency in the areas of income, deductions, credits, and tax computation.

Goal 2

Graduates of the Bryant Master of Science in Taxation program will have an understanding of the tax consequences of acquiring, holding and disposing of property.

Goal 3

Graduates of the Bryant Master of Science in Taxation program will have an understanding of corporate income taxation, including the ability to demonstrate competency in the areas of formation, operation, distributions, and redemptions.

Goal 4

Graduates of the Bryant Master of Science in Taxation program will have an understanding of sub-chapter K taxation (including partnerships, limited liability companies, among other organizations), including competency in the areas of formation, operations, allocations, distributions, and sales of K entity interests.

Required Courses

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| TAX 600 | Individual Income Taxation |
| TAX 605 | Sales and Exchanges of Property |
| TAX 610 | Corporations and Shareholders |
| TAX 625 | Partnership Income Tax Problems |

Elective Courses

Select 6 from the following courses:

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| MPAC 650 | Accounting for Income Taxes |
| TAX 615 | Estate and Gift Taxation |
| TAX 620 | Tax Practice and Procedure |
| TAX 640 | Advanced Income Tax Problems |
| TAX 672 | Income Taxation of Trusts and Estates |
| TAX 673 | Pension and Profit Sharing |
| TAX 674 | Corporate Reorganizations |
| TAX 675 | Business Tax Planning |
| TAX 676 | Multi State Taxation |
| TAX 677 | Estate Planning |
| TAX 678 | International Taxation |