

University of Denver  
Graduate Tax Program  
New and Continuing Students

Guide to enrollment for Winter Quarter 2020 and beyond

# Requirements

- The Graduate Tax Program requires you to complete a total of 45 quarter hours to graduate
  - This requirement applies to candidates for both the Master in Taxation (M.T.) and the Masters of Laws in Taxation (LL.M.) degrees
- You must take 30 quarter hours of required courses and 15 quarters hours of electives
  - You may take electives and required courses simultaneously; you do not need to complete all your required courses before taking electives
- Students may complete the program in four quarters or more
- These course recommendations apply to online and onsite students

# Summary of Required Courses

<u>Required:</u>	<u>No. of Quarter Credits:</u>
• Corporate Taxation I	4
• Corporate Taxation III	4
• Civil & Criminal Tax Procedure	4
• Individual Tax Problems	4
• Partnership Taxation	4
• Property Transactions	4
• Tax Accounting	4
• Tax Principles Research & Writing	2

For additional information, see:

<https://www.law.du.edu/documents/tax/Revised-Annual-Course-Schedule.pdf>

# Summary of Elective Courses

## Electives:

## No. of Quarter Credits:

• Accounting for Income Taxes	3
• Consolidated Returns	3
• Corporate Tax II	4
• Employment Tax	2
• Estate & Gift	4
• Exempt Organizations	3
• Fiduciary Income Tax	4
• International Taxation	3
• Qualified Pension & Profit Sharing Plans	3
• State & Local Tax	3
• Tax & Financial Planning	3
• Natural Resource Taxation	3
• Low Income Taxpayer Clinic	1-4

# Available Winter Quarter 2020 Courses

- Required courses:
  - Corporate Tax I
  - Property Transactions
  - Individual Tax Problems
- Elective courses:
  - Consolidated Tax
  - Corporate Tax II
  - Estate & Gift Taxation
  - Exempt Organizations
  - Fiduciary Income Tax
  - International Taxation

# Recommended Winter Quarter Courses

- If you are a full-time student, starting in Winter 2020 we recommend you take the following courses in Winter 2020:
  - Corporate Tax I
  - Property Transactions
  - Individual Tax Problems
- These are all required courses and will give you a well-rounded understanding of tax concepts necessary for more advanced courses in the GTP

# Recommended Winter Quarter Courses

- If you are a full-time continuing student, we recommend you take Corporate Tax I, Property Transactions, or Individual Tax Problems if you have not yet completed them.
- Otherwise, you should take electives that interest you
- We recommend you take 12 quarter credits, but no more than 14 total quarter credits

# Recommended Winter Quarter Courses

- If you are new part-time student or a continuing part-time student who has not had Property or ITP, we recommend you take:
  - Property in the Winter Quarter
  - ITP in the Summer Quarter

*Note: Both are offered in Winter and Summer. This assumes you plan to take only one course per quarter*



# Spring 2020 Course Offerings

<u>Required:</u>	<u>No. of Quarter Credits:</u>	<u>Electives:</u>	<u>No. of Quarter Credits:</u>
• Corp III	4	• LITC	2
• Civil and Criminal Tax Procedure	4	• Corporate Tax II	4
• Partnership Taxation	4	• Employment Tax	2
		• Estate Planning	3
		• State and Local Tax	3
		• Tax and Financial Planning	3

# Recommended Spring Quarter Courses

- If you are full-time student who started in either Fall 2019 or Winter 2020, we recommend you complete Civil and Criminal Tax Procedure as this is not offered in the Summer
- We recommend that you also complete either Corporate Tax III or Partnership.
  - *Note that Corporate Tax III and Partnership will also both be offered in the Summer quarter*
- Please be aware that you may wish to take some elective courses that are only offered in the Spring, including State and Local Tax, Estate Planning, Employment Tax, and Tax and Financial Planning

# Recommended Spring Quarter Courses

- If you are a part-time student who has taken Corporate Tax I, we recommend you complete Corporate Tax III in the Spring.
- Note that you may wish to take an elective course only offered in the Spring
  - These include State and Local Tax, Estate Planning, Employment Tax, and Tax and Financial Planning

# Summer 2020 Course Offerings

<u>Required:</u>	<u>No. of Quarter Credits:</u>	<u>Electives:</u>	<u>No. of Quarter Credits:</u>
• Corporate Tax III	4	• LITC	2
• Individual Tax Problems	4	• Accounting for Income Taxes	2
• Partnership Taxation	4	• Consolidated Returns	3
• Property Transactions	4	• Ethics in Tax Practice	3
• Tax Accounting	4	• International Taxation	4
		• Qualified Pension and Profit-Sharing Plans	4
		• Taxation of Natural Resources	3

# Recommended Summer Quarter Courses

- If you are full time student who started in Fall 2019 and intending to graduate in Summer 2020, we recommend you complete any required courses you have not yet completed
- You will want to select electives that interest you to complete your 45-credit hour requirement to graduate

# Recommended Summer Quarter Courses

- If you are a full-time student who started in Winter 2020, we recommend you complete any required courses you have not yet completed
  - Specifically, if you have not completed Property Taxation, Individual Tax Problems, Partnership Taxation, or Corporate Tax III (after taking Corporate Tax I), we recommend you take one or more of these in Summer 2020

# Recommended Summer Quarter Courses

- If you are a part-time student, we recommend you take one or more required course(s) you have not yet completed
  - Specifically, if you have not completed either Property Taxation or Individual Tax Problems, we recommend you take this now.
  - If you have taken Property Taxation, ITP, and Corporate Tax I, then we commend you take Corporate Tax III

# Some Additional Information

- Students may also register for independent studies with advance professor approval
  - These will generally be for 1 to 2 credits
- Students may also receive credit for externships with advanced approval of the registrar and a supervising faculty member



# Some Additional Information

- If you plan to take the Low Income Taxpayer Clinic, we recommend that you take two consecutive quarters for 2 hours per quarter
- Enrolling for 2 consecutive quarters will enable you to see some cases from start to finish and enhance your experience
- We recommend you take a total of 4 credit hours of LITC
  - *Note: The LITC is more suitable for onsite students than online students because in person interaction with clients, other students and supervising attorneys is generally required*

# Questions?

- *For questions about registering, please contact the DU Law Registrar's office at [registrar@law.du.edu](mailto:registrar@law.du.edu)*
- *For additional questions about course advising, you may contact Graduate Tax Program Faculty members:*
  - *Prof. John Wilson, Director – [jwilson@law.du.edu](mailto:jwilson@law.du.edu)*
  - *Prof. Isaac Lodico – [ilodico@law.du.edu](mailto:ilodico@law.du.edu)*
  - *Prof. Samantha Galvin – [sgalvin@law.du.edu](mailto:sgalvin@law.du.edu)*
- *For concerns relating to Student Services, please contact Assistant Dean of Student Affairs, Jessica Boynton at [jboynton@law.du.edu](mailto:jboynton@law.du.edu)*