

# TAXATION, JM

The University of Alabama's online Juris Master program provides sophisticated tax training to non-lawyers who are unable to attend classes on campus. The 30 credit-hour, two-year program offers accountants, business students and CPAs the opportunity to obtain an advanced tax degree without having to pursue the JD.

Courses in the program are taught by distinguished faculty and experienced practitioners from across the country. Whether you want to use the degree to help you qualify to sit for a CPA exam or to distinguish yourself in your certified public accounting or business tax marketplace, the JM degree was designed to add value to your career.

The course of study prepares students from accounting or business backgrounds with the fundamentals they need in Personal Income Tax, Corporate Tax, Partnership Tax, Capital Transactions, Tax Procedure, and Tax Research. Students can tailor their electives with coursework that focuses on their area of expertise.

## Admissions

Candidates for the Juris Masters program must have an undergraduate degree in accounting or business from an accredited university and a minimum of 300 on the revised GRE test or 500 on the GMAT. The GMAT will be waived for applicants who have successfully completed all four parts of the CPA exam. Applicants who have successfully completed other professional licensing requirements (e.g., Certified Financial Planner, Chartered Financial Analysts, Certified Management Accountant, etc.) can petition the Admissions Committee for a waiver of the GMAT requirement.

Cohorts begin in May or August. Classes are offered Monday-Thursday from 5:30 to 7:30/8:30 p.m.

## Degree Requirements

Students are required to attend an online summer orientation session in the summer before classes begin. The summer orientation trains students on the interactive online technologies, describes administrative policies and procedures.

Code and Title	Hours
<b>Required Courses</b>	
LAW 801 Personal Income Taxatn	2
LAW 803 Capital Gains Transact	3
LAW 805 Corporate Taxation	3
LAW 808 Tax Procedure	2
LAW 807 Taxation Partners & Partnrship	3
LAW 611 Advanced Legal Research	2
<b>Electives</b>	<b>15</b>
Electives can be selected from both categories	
LAW 802 Estate & Gift Taxation	
LAW 760 Accounting For Lawyers	
LAW 806 Taxn Estates & Trusts	
LAW 813 State And Local Tax	
LAW 809 Deferred Compensation	
LAW 761 International Taxation	
LAW 810 Estate Planning	
LAW 848 Professional Ethics in the Accounting and Business Environments	

<b>Business Transactions Elective</b>	
LAW 645	Business Organizations
LAW 839	Survey of Intellectual Prop
LAW 709	Securities Regulation
LAW 703	Corp Mergers Acquisitns
LAW 849	Introduction to Accounting
LAW 816	Transactional Draftg Corp Law
LAW 685	Business Planning
<b>Total Hours</b>	<b>30</b>

### Comprehensive Exams

Degree candidates are also required to take comprehensive exams administered at The University of Alabama School of Law in the summer after completing the first three semesters. Non-degree candidates are not required to take comprehensive exams.