

ADMISSION SPRING AND FALL 2016

Master of Studies in Law (MSL) in Taxation

This document describes the application policies and procedures for the Master of Studies in Law (MSL) in Taxation program. Applying to the MSL program involves the completion of the online application form and submission of required materials by a specific deadline. Some of the materials can only be submitted via electronic attachment to the application form, while others must be mailed. For these reasons, it is important that all applicants review this document carefully to ensure that they comply with all application procedures and submit all required materials in a timely manner.

The MSL in Taxation is a part-time online program of study. Prospective students are permitted to apply only once during an annual cycle (September to June), and must choose to apply for entry in either the Spring 2016 or the Fall 2016 semester.

Only the applicant may complete the application form and author any electronic attachments to the online application. Applicants must certify that this is the case prior to submitting the application. Additionally, all applicants must comply with the relevant instructions when requesting their academic credentials, English language proficiency test scores, and recommendation letters in order to ensure authenticity. (Except for approved organizations (such as EducationUSA), the use of third-party educational consultants, services, or advisors is strongly discouraged.)

We suggest applicants print a copy of their online application for their records, and keep a file of all documents submitted with their application. We cannot return or give copies of any part of an application, transcripts, translations, letters of recommendation, or supporting materials.

Given the large volume of mail received, we unfortunately are unable to respond to requests to confirm the receipt of mailed materials. However, within a few days of submitting an online application, applicants will receive an email providing them access to the Applicant Online Status Check where they may follow the progress of their application. Additionally, applicants will receive a confirmation email once all their materials have been processed and submitted to the Committee on Graduate Admissions for review.

All applicants must agree to the policies and procedures in this document as a condition of application to the MSL in Taxation. The Committee on Graduate Admissions reserves the right to change any policy or procedure, and all applicants should refer to www.law.nyu.edu/msltax for the most updated information.

Mailing Address

Office of Graduate Admissions
New York University School of Law
139 MacDougal Street, Suite B-18
New York, NY 10012

Telephone: +1 212 998 6060

law.grad.moreinfo@nyu.edu

Eligibility and Admission Standards

Candidates for the Master of Studies in Law (MSL) in Taxation at New York University School of Law must hold a baccalaureate degree from a regionally accredited US college or university, and must either hold an accredited master's degree in accounting, business administration, economics, finance, or taxation; or be a licensed US Certified Public Accountant in good standing. Additionally, a candidate must possess a minimum of three years of professional experience working in substantive areas related to federal, state, or local tax issues.

Candidates who hold neither a master's degree nor a CPA license, but who hold a certification similar to a CPA, and who can demonstrate that they possess more professional experience in substantive tax issues than the required 3-year minimum, are also eligible to apply. If admitted, any candidate who does not hold a master's degree prior to the start of the MSL program (regardless of whether he or she is a CPA) will be required to complete a total of 30 credits in order to receive the MSL from NYU.

Foreign-educated candidates must hold academic and/or professional credentials equivalent to those required of US applicants. Such candidates must possess the equivalent of a US baccalaureate degree from an accredited institution in their home country, and either hold an equivalent advanced degree from a US or foreign institution, or possess the equivalent professional license and be in good standing with the appropriate governing board in their home country. These candidates must also have a minimum of three years of professional experience working in substantive areas related to tax issues.

Admission to the MSL in Taxation is selective, and is based on a combination of prior academic performance and professional experience. Those offered admission will have accomplished academic backgrounds, strong letters of recommendation, and significant substantive experience working with tax issues. Prospective students must demonstrate professional achievement and career advancement.

Note: Our online programs are not available in all states. Prospective MSL students should review the information regarding residency ([See Appendix](#)) to determine their eligibility. Applicants are advised to do so prior to commencing the application process. Prospective applicants with a US or foreign law degree (JD, LLB, LL.M, etc.) are not eligible to apply to the MSL in Taxation. Such applicants may refer to www.law.nyu.edu/graduateadmissions to review their eligibility for the LL.M program.

Graduates of the MSL program who wish to pursue the JD degree must apply and be admitted through the regular JD admissions process. If admitted, no advanced standing for academic work completed pursuant to the MSL degree will be awarded toward the JD degree.

Statement of Diversity

New York University School of Law is a community of remarkable diversity, enhancing the learning environment for all. Those who comprise our graduate student body hail from around the world and bring with them a variety of experiences and viewpoints. As both recipients and providers of the learning process, the Law School has a vital interest in what students bring to the task of educating each other.

To select the most highly-talented and motivated people to take on this task from a pool of well-qualified applicants, the Committee on Graduate Admissions welcomes applications from all eligible persons. We are additionally committed to making appropriate academic accommodation for admitted students with disabilities.

We very much encourage you to take the opportunity to highlight how you will contribute to our global community of scholars in your application to our institution.

Non-Discrimination: New York University is committed to maintaining an environment free from discrimination or harassment based on race, gender and/or gender identity or expression, color, creed, religion, age, national origin, ethnicity, disability, veteran or military status, sex, sexual orientation, pregnancy, genetic information, marital status, citizenship status, or on any other legally prohibited basis. Inquiries concerning the application of the laws and regulations concerning educational opportunity at New York University may be referred to: Office of Equal Opportunity, New York University, 726 Broadway, 719-721, New York, NY 10003. Telephone: +1 212 998 2370: Website: <https://www.nyu.edu/about/policies-guidelines-compliance/equal-opportunity.html>.

Deadlines

All prospective applicants must apply by November 1, 2015, for entry in the Spring 2016 semester, and by June 1, 2016, for entry in the Fall 2016 semester.

All applicants must submit the online application and fee (including the required electronic attachments) on or before the deadline. Any required materials submitted by mail must be received at NYU Law on before the deadline.

Applications are reviewed only after all required materials are received. Given the short interval between the application deadline and the start of each semester, applicants are strongly advised to request transcripts and recommendation letters well in advance of the deadline. No guarantees can be made concerning applications or application materials received by the Office of Graduate Admissions after the respective deadline; such applications may be returned unprocessed.

Required Application Materials

Application Form and Fee

All prospective students are required to apply via the [Graduate Online Application](#). New users will be required to provide a valid email address to register an account with the online system before they will be able to access and complete the application form.

Applicants may choose to complete and submit the application form during one session, or to save their work on a part of the application form and return to it at a later date. Applicants may log into their account as many times as they wish, but they must submit the application on or before the appropriate application deadline.

Applicants must complete all questions in each section of the online MSL application, and electronically attach their personal statement, résumé, and CPA certificate (if applicable) before submitting the application. Applicants are not permitted to electronically attach additional pages in place of completing the requested information on the online application form. Do not mail duplicate copies of materials which are electronically submitted via the online application.

The preferred method of submitting the \$80 application fee is by credit card when submitting the application online. Applicants that are unable to pay the online application fee with a credit card or for whom the application fee would present a financial hardship should email the Office of Graduate Admissions at law.grad.moreinfo@nyu.edu.

Official Academic Transcripts

Original, official transcripts issued from the degree-granting institution for all undergraduate and graduate degrees conferred or in progress are required. An official transcript from each institution attended is required even if no degree was earned and/or credits from the institution appear on another school's transcript. Photocopies or certified copies of transcripts are not acceptable; all official transcripts must be issued by the institution. Therefore, all applicants are advised to request transcripts well in advance of the application deadline.

The NYU Law transcript form should be given to the registrar, or other central administrative office responsible for preparing and verifying official student records, at previously attended school(s). The form and transcript should be returned to the applicant in a sealed envelope with a signature across the seal, or mailed directly to the office of Graduate Admissions. All transcripts must be received in envelopes with the seal and signature intact. If the school attended releases information about class rankings, please ensure that the registrar includes that information with the submitted transcript. Where class rank is not available, the school should submit an explanation of its grading system and the guidelines or regulations that govern it and attest that the school does not rank its students. If a translation is required, the certified translator may break the registrar's seal for translation purposes, and then should seal the original transcript and certified translation in a second envelope and sign across the seal prior to arranging for submission to the Office of Graduate Admissions.

Certified Public Accountant Certificate

Applicants who hold a CPA license are required to electronically attach a PDF copy of their CPA certificate in order to submit the online application. NYU School of Law reserves the right to validate the authenticity of the professional license and/or a candidate's standing with the governing board at any time.

Recommendations

One letter of recommendation is required for application to the MSL program. Applicants may submit one additional academic or professional letter if they wish to do so.

The recommender should attach his or her letter to the NYU Law recommendation form and return both to the applicant in a sealed envelope. The recommender must sign across the seal of the envelope to ensure confidentiality. Applicants should not break the seal on the envelope; rather, it should be forwarded to the Office of Graduate Admissions. The recommender may send the letter directly to the Law School, if he or she prefers. All recommendations must be postmarked on or before the appropriate application deadline.

If a translation is required, the certified translator may break the recommender's seal for translation purposes, and then should seal the original recommendation and certified translation in a second envelope and sign across the seal prior to arranging for submission to the Office of Graduate Admissions.

Personal Statement and Résumé

All applicants must electronically attach to the online application a brief personal statement of no more than 500 words. Applicants may describe their professional interests and goals or, since the Committee does not grant interviews, they may use the statement to describe aspects of themselves and/or their work that are not apparent from their other application materials. Applicants should include their reasons and qualifications for applying to the MSL program.

All applicants must also electronically attach a résumé or curriculum vitae to their application. This document may be one to two pages in length, and should account for all education and work experience, as well as any period of

more than three months not spent in school or employed. Publications, presentations, or other career-related information may also be indicated.

English Language Proficiency Test

An English language proficiency test is required for all applicants whose bachelor's degree was not taught in English, or for applicants whose degree program was taught in English but whose degree-granting institution is located in a country where English is not the primary language. Such applicants must submit an official score result from either the Test of English as a Foreign Language (TOEFL) or the International English Language Testing System (IELTS).

Information regarding the TOEFL is available from www.toefl.org; applicants may only register for the internet-based TOEFL (iBT). Information regarding the IELTS is available at www.ielts.org; applicants may only register for the academic version. The Committee does not favor one exam over the other. Applicants are encouraged to take either test as early as possible and no later than November.

In order to be considered for admission, the Committee requires that applicants who take the TOEFL achieve a minimum total score of at least 100, a minimum score of 26 on the reading and listening subsections, and a minimum score of 22 on the writing and speaking subsections. For applicants who take the IELTS, the Committee requires a minimum overall band score of at least a 7, a minimum score of 7.5 on the reading and listening subsections, and a minimum score of 7 on the writing and speaking subsections. Applicants should request that the Educational Testing Service issue an official score report of their results from the TOEFL iBT to NYU Law (institution code: 2599). For IELTS test-takers, contact the test center directly and request that your test scores be sent to New York University School of Law electronically. An institutional code is not required for IELTS. NYU Law only accepts scores submitted electronically, and all IELTS test centers worldwide are able to send scores electronically to NYU.

Under no circumstances may an applicant submit a score report directly to NYU Law; only official reports issued by the testing agencies are acceptable. Please do not send photocopies or examinee copies to NYU, or electronically attach copies to the online application. Such copies are not permitted, and will not expedite the review of your application.

Applicants whose primary language is not English must have strong English language proficiency in order to participate productively and successfully in all aspects of the graduate program. Simply meeting the minimum TOEFL or IELTS standards is not necessarily sufficient and will not ensure academic success. In addition to the English language exam, interviews for English proficiency may be required; any such interviews would be conducted in the applicant's home country.

Applicants who already hold a master's degree taught in English from another school located in an English speaking country are not required to submit a score report in order to apply. However, the Committee on Graduate Admissions reserves the right to require a score report for the TOEFL or IELTS before rendering a decision.

Review and Decisions

Applications to the MSL program are not reviewed until all required materials and the application fee have been received. Applicants who submit all required materials by the appropriate application deadline will receive decisions as they are made and no later than about 2 weeks before the start of each semester. Note that, while applications are reviewed in the order in which they are completed, decisions are not necessarily made in the order in which applications are first reviewed.

In an effort to communicate in a timely fashion with applicants, all decisions will be released electronically. Applicants may expect an email notification from law.grad.moreinfo@nyu.edu when their decisions have been released. An official offer of admission to any degree or certificate program of the Graduate Division of NYU School of Law is a mailed letter sent to the address indicated on the application. Decisions other than admission will only be released electronically and will not be mailed.

Accepting an Offer of Admission

Upon admission, applicants should be prepared to respond promptly to correspondence from the Law School in order to ensure that all preparations, including reserving a seat and registering for classes, are completed prior to the start of the semester.

Instructions for accepting an offer of admission will be included with the mailed admission materials. No tuition deposit is required to reserve a seat in the incoming part-time class.

MSL APPLICATION CHECKLIST

Application Form and Fee

- *MSL Online Application*
 - Submitted via the NYU School of Law website
 - Do not mail a printed copy of your completed online application
- *Application Fee*
 - \$80 application fee payable by credit card via the MSL Online Application
 - If you are unable to pay with a credit card, email law.grad.moreinfo@nyu.edu

Materials Submitted via Electronic Attachment

The following materials must be electronically attached to the MSL Online Application in order to complete the online submission process. Do not mail any materials which are submitted via electronic attachment.

- *Personal Statement*
- *Résumé*
- *CPA Certificate (if required)*

Materials Submitted by Mail

We **strongly recommend** that applicants request transcripts and recommendation letters well in advance of the deadline. All mailed materials must be **received at NYU Law on or before** the application deadline.

- *Academic Transcripts*
 - Mailed with the NYU Law transcript form in a sealed envelope
 - Instruct the registrar to sign or stamp across the seal
- *Recommendations*
 - Mailed with the NYU Law recommendation form in a sealed envelope
 - Instruct the recommender to sign or stamp across the seal

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Appendix: Residency and Online Study

Our part-time tax degree and certificate programs permit students to complete some or all of the requirements via online instruction. Many students who are taking our online classes are New York State residents, while others study from within other states or other countries. States and countries regulate the educational activity which occurs within their borders, including online study. While NYU is able to offer online courses to residents of most states, there are several states, listed below, where NYU cannot allow students to take classes or examine from within those states' borders. Questions can be directed to John Stephens at john.stephens@nyu.edu if you plan to apply to take online classes from outside of the country or if you have questions about the below information.

Program Availability in Certain States

Our online programs are not available in all states. At this time, we are unable to accept new distance-learning students who would undertake their studies from within the following states: **Alabama, Alaska, Arkansas, Minnesota, Oregon, and Wisconsin.** *Update: As of January 26, 2015, we obtained authorization to educate residents of Montana.*

Additionally, students from the following four states may enroll but may not take examinations in these states: **Delaware, Kentucky, Rhode Island, and West Virginia.** However, it may be possible for residents of these states to participate in examinations on NYU's campus in New York or online from another state. Potential applicants from these states should contact John Stephens prior to applying to see if they are able to take examinations in these states either online or in-person under applicable state law.

States may have unique complaint processes. A [list of processes by state](#) has been compiled by the [State Higher Education Executive Officers Association](#).

Special Information for Individuals Located Outside of the US

New York University is accredited by the Middle States Commission on Higher Education (3624 Market Street, Philadelphia, PA 19104). The Middle States Commission on Higher Education is an institutional accrediting agency recognized by the US Secretary of Education and the Council for Higher Education Accreditation. The programs being offered are registered by the New York State Education Department.

If you are located outside of the United States, please note that programs may not be recognized by institutions within your country. Further, the fee for programs may be subject to local taxes, which are the sole responsibility of participants located outside of the United States.

Special Information for Maryland Residents

NYU has been approved by the State of Maryland to offer online courses to residents of that state, per recent state legislation. We must post certain required information on our website which relates to our program's registration status with the state as well as procedures for Maryland residents to file complaints or grievances.

First, our student handbook ([Section J. Student Grievance Procedure](#)) provides the university's policies and procedures in this regard.

Second, we note the following, per Maryland's requirements:

MARYLAND HIGHER EDUCATION COMMISSION

Student Complaint Process - Institutions of Higher Education

1. A student must first exhaust the complaint/grievance procedures established by the institution.
2. Disposition of specific types of complaints. A student shall submit a specific type of complaint to the appropriate agency or organization as described below:
 - A complaint pertaining to occupational licensure requirements shall be submitted to the appropriate licensing board or entity. The student shall obtain contact information from the institution.
 - A complaint concerning compliance with the standards of accreditation shall be submitted to the accrediting agency. The student shall obtain contact information from the institution.
 - A complaint pertaining to potential violations of consumer protection shall be submitted to:
Consumer Protection Division
Office of the Attorney General
200 Saint Paul Place
Baltimore, Maryland 21202
Telephone: (410) 528-8662 or (888) 743-0823 (toll free)
More information is available at <http://www.oag.state.md.us/Consumer/complaint.htm>.
 - A complaint concerning discrimination shall be submitted to:
Office for Civil Rights, Philadelphia Office
US Department of Education
100 Penn Square East, Suite 515
Philadelphia, PA 19107-3323
Telephone: (215) 656-854
More information is available at <http://www2.ed.gov/about/offices/list/ocr/docs/howto.html?src=rt>.
3. Disposition of complaints involving alleged violations of the Education Article or the Code of Maryland Regulations (COMAR) Title 13B Maryland Higher Education Commission.
 - A student shall submit a complaint involving an alleged violation of the Education Article or COMAR Title 13B to the Commission. The complaint shall be in writing and signed by the student. ([MHEC Student Complaint Form](#))
 - The Commission will acknowledge and investigate a complaint involving an alleged violation of the Education Article or COMAR Title 13B.
 - The Commission will ask the institutional President to look into the matter and report back to the Commission.
 - The Commission staff may interview the institution's employees and the complainant as part of its investigation.
 - The Commission may take regulatory action based on its review and in accordance with the Education Article and COMAR Title 13B.
 - A complaint pertaining to matters other than the Education Article or COMAR Title 13B will not be entertained by the Commission and will not be referred to another agency or organization.

Special Information for Texas Residents

Required notices regarding distance-learning classes taken by Texas residents who are not enrolled in a degree program:

1. New York University School of Law is not regulated in Texas under Chapter 132 of the Texas Education Code;
2. NYU is approved and regulated by the New York State Department of Education, and the Law School is also regulated by the NY State Court of Appeals; and
3. The New York State Department of Education can be contacted at: (518) 474-3852. The Court of Appeals can be contacted at: (518) 455-7700.

This information can also be found on our [website](#). Please refer to our [website](#) for the most up to date information.