

## **ADMISSION 2018**

### **GRADUATE DIVISION APPLICATION INSTRUCTIONS**

#### **Master of Studies in Law (MSL) in Taxation**

The MSL in Taxation is a part-time online program, and study may commence in either Spring 2018 (mid-January) or Fall 2018 (late August).

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 are aware of all policies, comply with all application procedures, and submit all required materials in a timely manner.

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.

#### **Mailing Address**

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](mailto:law.grad.moreinfo@nyu.edu)

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## Eligibility and Admission Standards

### **Eligibility**

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. (Candidates from India, Pakistan, Sri Lanka, Myanmar and Bangladesh must show completion of both the baccalaureate and master's examinations to meet this equivalency standard. Candidates who completed the examinations for the Bachelor of Engineering or the Bachelor of Technology do not need to have completed the master's examinations to meet this equivalency standard.) Candidates must also 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. These candidates must also have a minimum of three years of professional experience working in substantive areas related to tax issues.

Prospective applicants with a US or foreign law degree (JD, LLB, LLM, etc.) are not eligible to apply to the MSL in Taxation. Such applicants may refer to [www.law.nyu.edu/graduateadmissions](http://www.law.nyu.edu/graduateadmissions) to review their eligibility for the LLM program.

Note: 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.

### **Standards of Admission**

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.

Admission to the MSL does not guarantee or ensure admission to the JD. 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/harassment-and-discrimination.html>.

## **Deadlines**

Prospective students are permitted to apply only once during an annual cycle (September to June), and must choose to apply for entry in either Spring 2018 or Fall 2018.

### **Spring 2018 Entry**

- November 1, 2017

### **Fall 2018 Entry**

- June 1, 2018

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**

Candidates may apply only once for either Spring 2018 or Fall 2018 entry. 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.

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.

### **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 \$85 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](mailto: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](http://www.toefl.org); applicants may only register for the internet-based TOEFL (iBT). Information regarding the IELTS is available at [www.ielts.org](http://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 Decision Notification**

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](mailto: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. The mailing address on the application must be listed as current for the entire application cycle, September 2017 - August 2018. 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*
  - \$85 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](mailto: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. Our students reside in New York State as well as other states and countries while studying online. States and countries regulate the educational activity which occurs within their borders, including when it is completed online.

NYU is licensed in New York State, and often in other states or districts where the university has a physical presence. NYU is able to offer online courses to residents of most states as a [member of the National Council for State Authorization Reciprocity Agreements](#) (NC-SARA). While there are some locations where NYU is restricted from operating, even states which are not members of the NC-SARA typically allow universities such as NYU to offer purely online education without seeking additional licensure, within certain limitations.

Our online programs were unavailable in some US states prior to 2017. Now that NYU joined NC-SARA, these restrictions are lifted because both NYU and the previously-affected states are both members. We are now able to accept new distance-learning students who plan to study or examine from within: Alabama, Alaska, Arkansas, Delaware, Kentucky, Minnesota, Oregon, Rhode Island, West Virginia, and Wisconsin, as well as all other NC-SARA states.

Please note that states may have unique complaint processes for resolving issues involving online study. A [list of processes by state](#) has been compiled by the [State Higher Education Executive Officers Association](#). Full information about NYU's complaint processes for resolving online study is available on the Law School's website along with mandatory disclosures which individual states may require NYU to post online. This information is available at <http://www.law.nyu.edu/tax/academicprograms/residency> and may be updated from time to time.

### **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.