

MEMORANDUM

To: Graduate Tax Students
From: Professor Brown
Subject: Suggested Course Chronology

The following is a suggested order in which to take tax courses. **It is based on the assumption that you are starting in the fall semester and that for the first two years you will take two courses in the fall and spring semesters and one course each summer semester.** Students with advanced credit or tax backgrounds or who need particular information for their practices may want to modify this approach.

If you are taking one course per semester, either of the suggested courses in the fall and spring semesters generally will be suitable, with the following caveats: For students who enter the Graduate Tax Program during the fall semester, Fundamentals of Federal Income Tax I must be taken before any other course as it is either a prerequisite or co-requisite for all other courses. Also, generally prefer a required course to an elective.

First Year

Fall Semester: (i) Fundamentals of Federal Income Tax I and (ii) Tax Research & Writing

Spring Semester: (i) Fundamentals of Federal Income Tax II and (ii) Corporate Taxation or Tax Policy or one elective

Summer Semester: One elective

Second Year

Fall Semester: (i) Tax Policy or one elective and (ii) Tax Practice & Procedure

Spring Semester: (i) Tax Policy or Corporate Taxation or one elective and (ii) Corporate Taxation or Tax Policy or one elective

Summer Semester: One elective

Third Year

Fall Semester: Partnership Taxation

If you ever have any questions about curriculum choices, please feel free to contact Fred Brown (fbrown@ubalt.edu), the Director of the Graduate Tax Program.