

The Graduate Certificate in Professional Tax Practice specifically caters to the growing industry need for competent tax professionals. The program is composed of eight courses, four of which are content courses and four of which are applied research courses. Admission to the program requires one foundational tax course. Students who have never taken a tax course can satisfy the admission requirement by taking ACCT 340 or 303 at CWU. Courses may be waived only with permission of the Department Chair.

This program is aligned with the IRS Special Enrollment Examination (SEE), also known as the Enrolled Agent Exam. Enrolled Agent status is the highest credential the IRS awards. Enrolled Agents, like attorneys and certified public accountants, have unlimited practice rights before the IRS. This means that they are unrestricted as to which taxpayers they can represent, what types of tax matters they can handle, and in which IRS offices they can represent clients. Unlike CPAs or attorneys, Enrolled Agents become nationally certified, allowing them to practice in any state with the same certification. Enrolled Agents may even seek admission to the United States Tax Court under 26 U.S.C. §7452, a rare case in which a non-attorney may represent someone before a federal trial court.

Admission Requirements

Bachelor's degree from an accredited institution by the time of matriculation or enrollment with a GPA of 3.0 or higher.

Completion of one foundation tax course, the content of which is similar to ACCT 340 or 303 at CWU.

Evidence of English language proficiency for ESL students (such as TOEFL)

Those with or without industry experience are encouraged to apply. Applicants must be comfortable with the use of computers and office applications, such as Microsoft Word and Microsoft Excel (or comparable office applications). Students with a business background and/or undergraduate business degree are encouraged to apply. Interested students will be:

Students interested in pursuing the IRS Enrolled Agent credential

Accounting majors and graduates fulfilling CPA credit hour requirements

Students and graduates in any other discipline who want to expand their knowledge of taxation

Sponsored students such as those eligible for military benefits looking for a second career after retirement

Graduation Requirements

Completion of all courses and GPA of 3.0 or above.

Program Requirements

The program is composed of eight courses, four of which are content courses and four of which are applied research courses.

Program Learner Outcomes

Upon successful completion of this program, students will be able to:

be competent to provide individual income tax advice.

be competent to provide business income tax advice.

demonstrate competence in tax procedure and is ready to represent taxpayers ethically.

Core Courses

[ACCT 521 - Advanced Tax 1: Business Entities](#) Credits: (5)

[ACCT 522 - Advanced Tax 2: Individuals](#) Credits: (5)

[ACCT 523 - Advanced Tax 3: Practice and Procedure](#) Credits: (5)

[ACCT 524 - Advanced Tax 4: Current Issues in Taxation](#) Credits: (5)

Applied Courses

[ACCT 521A - Tax Research Lab-Entities](#) Credits: (1)

[ACCT 522A - Tax Research Lab - Individuals](#) Credits: (1)

[ACCT 523A - Tax Research Lab - Practice and Procedure](#) [Tax Research Lab - Practice and Procedure](#) Credits: (1)

[ACCT 524A - Tax Research Lab - Current Issues in Taxation](#) Credits: (1)

Total Credits: 24