

# STATE AND LOCAL TAXATION, GRADUATE CERTIFICATE

*Admission to the Certificate in State and Local Taxation program is temporarily suspended.*

## Admission Requirements

### Application Deadlines

Application deadlines vary by program, please review the application deadline chart (<http://uwm.edu/graduateschool/program-deadlines>) for specific programs. Other important dates and deadlines can be found by using the One Stop calendars (<https://uwm.edu/onestop/dates-and-deadlines>).

### Admission

Students currently enrolled in a UWM graduate program are eligible to earn the Graduate Certificate in State and Local Taxation. Persons not currently enrolled must apply for admission to the Certificate and must possess, at a minimum, a bachelor's degree with an overall GPA of 2.75 or better.

### Application

- Students wishing to obtain this certificate must declare their intention by applying to the program office or director.
- All graduate certificate applicants—even those already enrolled in a UWM graduate program—must apply to the Graduate School through the Panthera Admission Application (<https://graduateschool-apply.uwm.edu>).
- Graduate degree and previously admitted graduate non-degree students who decide to pursue a certificate program must submit the Panthera application before completing 6 credits in the certificate sequence.
- Applicants must possess a baccalaureate degree and have a minimum 2.75 cumulative undergraduate grade point average to be admitted in to a certificate program.

## Credits and Courses

Students wishing to earn the Certificate must complete the required 12 graduate credit hours.

Code	Title	Credits
<b>Required Courses</b>		
BUS ADM 831	Multistate Income Taxation	3
BUS ADM 832	Property Taxation	3
BUS ADM 837	Sales and Use Taxation	3
BUS ADM 838	Managing State and Local Audits	3

## Certificate Requirements

### Transfer Credit

No more than 20% of the required credits may be taken at an institution other than UWM. These courses are subject to Graduate School transfer policy and must be approved by the director of the certificate program.

### Grade Point Average Requirement

A minimum cumulative 3.00 grade point average in certificate courses taken at UWM is required.

## Articulation with Degree Programs

1. Credits and courses required for a certificate may double count toward meeting UWM graduate degree requirements subject to the following restrictions:
  - Degree programs must approve the courses from certificates that can double count toward the degree.
  - All credits taken in completion of certificate requirements may count towards a UWM graduate degree as long as they do not contribute more than 90% of the total credits needed to obtain the degree. (Note: Students in PhD programs must still complete the minimum residency requirements)
  - Certificate courses used toward meeting degree requirements must be completed within the time limit for transfer credit.
2. Courses completed for a degree may be counted toward a subsequent certificate, subject to all certificate policy requirements.
3. A course may count toward no more than one certificate and one degree.
4. Students may not earn a certificate subsequent to a concentration in the same area.

## Time Limit

Certificate program time limits shall be established as follows:

- 18 or fewer credits/Three years from initial enrollment in the certificate sequence.
- 19 or more credits/Four years from initial enrollment in the certificate sequence.

For certificates that are designed as add-ons to degree programs and are awarded concurrent with the degree, the time limit shall be the same as that of the degree program.