

YEAR 1: At the UI College of Law with the possibility of summer school at COBE

Semester 1 (Fall)

Course	Credits	Degree Applicability
LAW 805 - Intro to Law and Procedure	3 cr.	- JD
LAW 807 - Property I	3 cr.	- JD
LAW 809 - Torts I	3 cr.	- JD
LAW 813 - Contracts I	3 cr.	- JD
LAW 815 - Legal Research & Writing	0 cr.	- JD

Semester 2 (Spring)

LAW 806 - Procedure	3 cr.	- JD
LAW 808 - Property II	3 cr.	- JD
LAW 810 - Torts II	2 cr.	- JD
LAW 812 - Criminal Law	3 cr.	- JD
LAW 814 - Contracts II	3 cr.	- JD
LAW 815 - Legal Res & Writing (con't.)	5 cr.	- JD

Summer School Following the First Two Semesters at the College of Law

Students may take courses toward the JD or the MSAT degree in the summer after their first year of law school. Students must receive approval from the MSAT Program Advisor in order to enroll in MSAT summer courses prior to the completion of LAW 927 (Business Entities Taxation) and LAW 930 (Taxation I). Summer JD and MSAT offerings vary from year to year and are normally announced by the November preceding the summer in which they are offered

Planned MSAT summer offerings (subject to change) are:

ACCT 535 Estate and Gift Taxation (even numbered summers)	3cr.	-MSAT & JD
ACCT 540 Taxation of Nonprofit Organizations (even numbered summers)	3cr.	-MSAT & JD
ACCT 575 International Taxation (odd numbered summers)	3cr.	-MSAT & JD
ACCT 5XX Elective course, not 535, 540 or 575 (odd numbered summers)	3cr.	-MSAT & JD
ACCT 590 Tax Internship (every summer)	3cr.	-MSAT

TOTAL	Credits end of Year 1:	JD 31-37 credits MSAT 0-6 credits
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*****SEE "REMARKS" BELOW FOR RESTRICTIONS*****

YEAR 4: At the College of Business, if required.

Semester 7 (Fall)

ACCT 530 Corporate Tax I	3cr.	-MSAT & JD
ACCT 570 State Taxation & Procedure	3cr.	-MSAT & JD
ACCT 525 Partnership Tax Law	3cr.	-MSAT & JD

TOTAL Credits End of Year 4	LAW – 90
	MSAT --31

*****SEE “REMARKS” BELOW FOR RESTRICTIONS*****

Opportunity for Credit Towards the JD Degree for Courses Taken in the MSAT Program:

ACCT 520 Research in Federal Taxation	3
ACCT 535 Estate & Gift Taxation	3
ACCT 540 Taxation of Nonprofits	3
ACCT 545 Real Estate Tax Law	3
ACCT 560 Income Taxation of Trusts & Estates	3
ACCT 565 Deferred Compensation Taxation	3
ACCT 570 State Taxation and Procedures	3
ACCT 575 International Taxation	3
ACCT 579 Personal Financial Planning	3
ACCT 596 Independent Study	3
ACCT 525 Partnership Tax Law	3
ACCT 530 Corporate Tax Law I	3

A student enrolled in the Concurrent Program may count up to twelve semester credits earned in the MSAT program from the courses listed above, which may be amended or modified by the faculty of the College of Law from time to time, towards satisfaction of the JD requirements provided he or she earns a grade of “B” or better. Classroom credit will be earned and a “P” entered on the student’s College of Law transcript, but MSAT grades will not count in the determination of a student’s cumulative grade point average or class standing in the College of Law. Students in the Concurrent Program who have received credit for MSAT courses towards satisfaction of the graduation requirements for receipt of the JD degree are permitted to count credits earned in an externship course related to taxation and with the approval of the Law Associate Dean towards satisfaction of the graduation requirements for receipt of the JD degree.

A student will be required to complete the Concurrent Program, as well as the requirements for receipt of both degrees, for the College of Law to count twelve credits towards satisfaction of the graduation requirements for receipt of the JD. If a student fails to receive the MSAT, a maximum of six semester credits earned in the MSAT program can count towards satisfaction of the graduation requirements for receipt of the JD with the approval of the Law Associate Dean.

To receive proper transfer credit, students must send an official Boise State University transcript to the University of Idaho.

Opportunity for Credit Towards the JD Degree for Courses Taken in the UI College of Business:

ID-ACCT 585 Estate Planning	3
ID-ACCT 584 Federal Taxation of Entities	3

One of these two courses may be taken and credits applied toward completion of the JD degree. A student must receive a grade of “B” or better in order to count these credits toward the JD degree. Students who elect to take one of these two courses will be permitted to count a total of 15 business credits toward the JD Degree (three from the UI College of Business and 12 from COBE).

Opportunity for Credit Towards the MSAT Degree for Courses Taken in the JD Program:

LAW 927 Business Entities Tax	4
LAW 930 Taxation I	3
LAW 932 Estate Planning	3
LAW 975 Public Service Externship (with approval from MSAT Program Advisor)	3
Other non-tax LAW course credits	<i>up to</i> 9

As with all transfer credits, a student enrolled in the Concurrent Program must satisfactorily complete LAW 927 and Law 930, with a grade of “B” or better in order to count those courses towards the MSAT degree. Nine credits, also of course grade “B” or better, from any non-tax, non-accounting LAW courses are used as electives for the MSAT degree. Up to three credits of LAW externship may be used if the externship has a taxation focus and the externship transfer is approved prior to the student enrolling in the externship. Students must take at least 18 hours of ACCT-designated courses from BSU as part of the requirements for the MSAT degree. All MSAT candidates must maintain a semester GPA of 3.0 or above and are subject to the GPA regulations outlined in BSU’s Graduate Catalog.

A student must complete the Concurrent Program, as well as the requirements for receipt of both degrees, for the College of Business to count 12 credits towards satisfaction of the graduation requirements for receipt of the MSAT degree. If a student fails to receive the JD degree, a maximum of 10 semester credits earned in the JD program can count towards satisfaction of the graduation requirements for receipt of the MSAT degree if the aforementioned grade minimums are met and with the approval of the Business Associate Dean and the University Graduate Dean. To receive proper transfer credit, students must send an official University of Idaho transcript to Boise State University.

REMARKS:

1. Coursework in Estate and Gift Taxation is offered at the UI College of Law (LAW 932), the UI College of Business (ID-ACCT 585) and at COBE (ACCT 535). Students may take the Estate and Gift taxation course in any of the three Colleges. Students may take either COBE ACCT 535 or UI College of Business ID-ACCT 585, but may not take both courses. In addition to either of these courses, students may also take and LAW 932. Students who plan to take ACCT 535 at COBE during the summer after their first year of law school must have the permission of both Program Advisors.
2. Students may take either ID-ACCT 585 (Estate Planning) or ID-ACCT 584 (Federal Taxation of Entities) at the University of Idaho College of Business. If a student takes one of these two courses, the credits earned count toward the JD Degree. Students may take one of these two courses in addition to LAW 927 (Business Entities Taxation) and LAW 932 (Estate Planning). However, if a student takes ID-ACCT 585 (Estate Planning), the student may not take ACCT 535 (Estate and Gift Taxation) at COBE. If a student takes ID-ACCT 584 (Federal Taxation of Entities) at the University of Idaho College of Business, the student may not take ACCT 525 (Partnership Tax Law) or ACCT 530 (Corporate Tax Law) at COBE. *Keep this limitation in mind, because you must earn 18 credits at COBE's MSAT program, and offerings are limited. If you choose to take ID-ACCT 585 or ID-ACCT 584, you are limiting your options for attaining the 18 credits you need from the MSAT courses at COBE.*
3. Students may take LAW 927 (Business Entities Taxation) and ACCT 525 (Partnership Tax Law), 530 (Corporate Tax Law), and 533 (Corporate Tax Law II) at COBE so long as they complete LAW 927 first.
4. Students must take LAW 919 (Business Associations) and LAW 930 (Taxation I) to satisfy the requirements for the concurrent JD/MSAT. In addition, to satisfy the requirements for the concurrent JD/MSAT students must take one or more of the following courses at the UI College of Law or UI College of Business: 1) LAW 927 (Business Entities Taxation) or ID-ACCT 584 (Federal Entities Taxation) and 2) LAW 932 (Estate Planning) or ID-ACCT 585 (Estate Planning).
5. Students may qualify for a tax-related summer externship -- LAW 975. Students who take LAW 975 for at least 3 credits and who have a tax-related placement approved by the Program Advisor at COBE, may count 3 credits towards the MSAT degree. Students may only use up to 3 credits of either LAW 975 or ACCT 590 towards the MSAT degree.
6. Students who do not begin the Concurrent Program the summer after their First year will need to complete one semester at the College of Business in order to complete the MSAT Degree.