**JD/MSAT Key Points**

**Benefits:**

* More intense study in tax law
* Signals that the student has a strong work ethic/can take on tough topics
* Only requires (net) 6 credits on top of what would normally be required for the JD (assuming all the requirements at both schools are met)
  + Up to 12 credits from UI transfers to Boise State
  + Up to 12 credits from Boise State transfers to UI

**For JD students to be admitted to the MSAT, Boise State generally looks for:**

* 3.0 or better undergraduate GPA
* 150 or better LSAT
* Completed at least a course in basic accounting
  + LAW 921 Accounting for Law Students counts
* Interest in tax law

**Other issues:**

* Students should apply for the program in the Spring of their 1L year for admission in the Summer or Fall
  + Should also apply for scholarships (**Feb. 15 deadline** for the subsequent academic year)
  + All MSAT (including JD/MSAT) students are automatically considered for a limited number of merit-based Gem State Tax Symposium scholarships regardless of when they apply (the Feb. 15 deadline does not apply to these scholarships)
* Students who have not had a basic tax course need to take LAW 930 Taxation before taking most MSAT courses
  + Exceptions may be granted for ACCT 540 Nonprofit Tax Law (sometimes offered in the summer)
* Students need to earn both degrees (JD and MSAT) at the same time
* Students need to investigate financial aid in advance
* For LAW courses to transfer to Boise State, the student must have earned a B or better in those courses
* Students need to work closely with their advisors at both schools because requirements are complicated and the original agreement between the institutions does not reflect curricular changes at both schools

**Requirements for the MSAT for JD/MSAT Students:**

* 30 graduate credits are required
  + At least 18 must be earned at Boise State
  + 12 can be transferred from UI (with a grade of B or better)
* Of the 30 credits, and between both schools:
  + At least 15 must be from tax courses
  + At least 24 must be from tax or accounting courses (if the law student does not have an undergraduate degree in accounting this basically means he or she must take 24 credits of tax)
  + Up to 6 credits can be in non-tax, non-accounting courses (e.g., non-tax LAW courses or MBA courses)
* A 3.0 GPA is required to earn the MSAT; any grade with a C or lower cannot count towards graduation

**MSAT Course Offerings (Subject to Change):**

* Fall:
  + ACCT 520 Tax and Accounting Research (3 credits)
  + ACCT 570 Multistate Taxation (3 credits)
  + ACCT 525 Partnership Tax Law (students in the JD/MSAT program take a partnership tax law course at UI, so they generally don’t take this course) (3 credits)
* Spring:
  + ACCT 579 Personal Financial Planning (3 credits)
  + ACCT 530 Corporate Tax Law (students in the JD/MSAT program take a corporate tax law course at UI, so they generally don’t take this course) (3 credits)
  + ACCT 585 Volunteer Income Tax Assistance (1 credit)
* Summer:
  + ACCT 540 Nonprofit Tax (3 credits)—offered some summers
  + Usually a special topics tax course is also offered in the summer, but is not guaranteed (3 credits)

**Notes:**

* ACCT 590 Internship (up to 3 credits) can also count towards the MSAT if tax-related (can be used in any semester)
* Sometimes students will take ECON or MBA courses at Boise State to get to their needed 18 Boise State credits
  + The MSAT advisor must approve these credits in advance
  + Must have enough transfer credit from UI to satisfy the tax requirement (need 15 credits of tax between UI and Boise State)
  + Up to six credits are allowed
    - 3 to 6 can be from MBA or ECON courses
    - Up to 3 can be from graduate courses outside of Boise State’s College of Business and Economics (e.g., Public Administration; Dispute Resolution)
* The above info only covers Boise State/MSAT policies. UI may impose additional requirements/limitations on transfers. See your UI advisor for more info.