A. Objectives

The internship component of the Full-Time Day Program affords full-time students without substantial previous tax practice experience the opportunity to gain direct tax practice experience for course credit. The educational value of the internship lies in the student’s ability to apply the substantive body of tax knowledge and skills in a real-world setting under the supervision of a tax practitioner. An internship should meet the following objectives:

- Assist the student’s development of professional skills knowledge.
- Expose the student to the environment and expectations of performance in a professional tax practice.
- Enhance and expand the student’s knowledge of particular areas of taxation.
- Assist the student’s development of professional skills such as attention to detail and teamwork.
- Expose the students to contacts in the profession, enhancing employment and mentorship opportunities.

B. Internship Expectation

Intern is expected to work a minimum of 30 hours per week or as arranged with the employer and no less than a total of 180 hours for a 3 unit internship or 360 hours for a 6 unit internship.
Type of work will be equivalent to that of a typical first-year tax staff person.

Compensation will be arranged between the employer and intern, with a minimum recommended pay range of $20-25 per hour.

Intern will be expected to attend the scheduled Bag Lunch Sessions.

C. Eligibility

Eligibility for participation in the Internship program will extend to any day or part-time Tax student who meets the following criteria:

- Has no substantial previous tax experience (see part G below).

- Has satisfactorily attended and participated in the Noon Time Sessions as scheduled in the Day Tax Handbook.

- Has satisfactorily attended and participated in the Compliance Workshops as scheduled in the Day Tax Handbook.

- Has completed 6 of the required courses in the Master in Taxation degree program and maintained an overall 3.0 GPA or better.

D. Placement

The School of Tax will make every effort to provide eligible students with the opportunity to secure an internship. However, the ultimate responsibility for internship placement rests with the student.

Employers make their own selection of candidates whom they wish to interview. Offers of employment are arranged directly between the employer and the student. Employers are not limited to extending offers solely for internship positions; i.e. internship credit will also be awarded for experience gained in new, full-time positions.
E. Evaluation of Performance

The Dean will award the grade based upon the following:

- Attendance at and participation in Noon Time Sessions.
- Attendance at and participation in Compliance Workshops.
- Employer evaluation of intern.
- Student written project.
- Attendance at and participation in Brown Bag Lunch Sessions.

F. Supervision

Students are required to attend two Brown Bag Lunch Sessions on scheduled days to discuss any practical and/or technical issues raised during the internship and to debrief their experiences. In addition, students are encouraged to meet individually with the course instructor at any time should they be concerned with any aspect of their internship.

G. Substantial Tax Experience

- Includes any previous meaningful, broad-based tax work in a professional practice environment.

- Waivers (at discretion of Dean):

  ✓ employment at H&R Block or very small CPA firms

  ✓ employment at IRS or FTB

  ✓ other (evaluation in individual cases)