



**VILLANOVA**  
UNIVERSITY

Graduate Tax Program



## VILLANOVA GRADUATE TAX CERTIFICATE STATE AND LOCAL TAXATION (SALT)

The State and Local Taxation (SALT) Certificate offers a comprehensive exploration of state and local taxes, encompassing a wide spectrum of subjects such as business planning, litigation, constitutional law, and public finance providing an in-depth analysis of tax laws across all 50 states and numerous localities. With a focus on the foundational elements of SALT imposition, the certificate examines corporate income and sales/use taxes as crucial sources of SALT revenue.

The SALT Certificate requires a student to complete five required courses. Upon completion, students will be adept at recognizing pivotal dimensions within SALT issues, as well as grasping the implications of significant SALT expenditures for businesses. The purpose of this certificate is to be able to provide an evaluation of the essential constitutional prerequisites for imposing SALT, a comparison of various state approaches to taxing multistate operations, and the establishment of a firm foundation for pursuing advanced studies in the realm of SALT.

### REQUIRED CLASSES

- [LTX 3112](#) - State & Local Tax: Foundations
- [LTX 3120](#) - SALT: Income & Franchise Taxes
- [LTX 3121](#) - SALT: Sales and Use Taxes
- [LTX 3127](#) - SALT: Controv. & Litig. Issues
- [LTX 3128](#) - SALT: Adv. Issues in Bus. Tran

### ABOUT GRADUATE TAX

Villanova's Graduate Tax Program offers specialized training for seasoned tax professionals. Among our certificate programs, professionals can obtain certificates in Estate Planning, Employee Benefits, International Tax and State and Local Taxation.

Our comprehensive tax law certificate program at Villanova offers multiple pathways for completion. In addition to the ability to pursue these certificates in-person or online, participants also have the option of pursuing advanced degrees such as the Master of Laws in Taxation (LLM) or Master of Taxation (MT). Alternatively, professionals can opt for the standalone certificate program.

### FAST FACTS

#### CLASS DATA

##### AGE

**30 and under 42%**  
**under 40 35%**  
**over 40 23%**

#### GEOGRAPHY

**10 states**

#### SELECT EMPLOYERS

EY

Goldman Sachs

JPMorgan Chase

Mantell, Prince &  
Reynolds, P.C.

Marc F. Oates, P.A.