



**William Howard Taft**  
— U n i v e r s i t y —

*School of Government & Law*

## **Master of Science in Taxation (MST)**

*A Non-Resident Independent Study Degree Program*

*This catalog is for students who enrolled in the MST program prior to October 26, 2021.*

**This catalog supplement should be carefully reviewed in conjunction with the University's *General Catalog* by individuals considering application to the *MST* program. Additional catalog supplements are available for other University degree programs.**

Any questions on the information contained in this catalog supplement should be directed to the Admissions Office at the address or telephone numbers below:

***William Howard Taft University***

*3333 S. Wadsworth Blvd., Suite D228  
Lakewood, Colorado 80227*

*(877) 894-TAFT (8238)*

*(303) 867-1155*

*[Admissions@Taft.edu](mailto:Admissions@Taft.edu)*

**[www.Taft.edu](http://www.Taft.edu)**

©William Howard Taft University





## Message from the Dean

*William Howard Taft University has served students for over three decades.*

The University believes it is crucial for students to understand the underlying principles of changes occurring in today's world, and has designed courses and curricula reflecting these changes. Exponentially increasing technologies, industry convergence, and the resulting impact on governing bodies and decision makers unleash a new and very dynamic era of education and laws attached to the process.

Our society will need visionary and pace setting leaders moving teams and organizations toward a shared vision of goals while at the same time setting high standards marked by achievable and realistic goals. Policy makers will need to recognize the impact of climate migration, levels of displacement among populations, and the cost of dollars and human suffering attached to this, as well as urban relocation.



In 2016 the Brookings Institute looked at some of the largest metro economies in the world and found if there are more people, there will be more productivity. Density apparently drives innovation. A 2018 McKinsey study showed that greenhouse gases could be reduced by a significant amount if we would build smart cities. These are topics and issues that urban planners and lawmakers will need to understand and incorporate in future decision-making processes.

With a globally changing labour force, a renewed understanding of compositions of cities will become a crucial component, as will the understanding of data analytics and big data. Data is power and as Francis Hutcheson back in 1725 said, "That action is best, which procures the greatest happiness for the greatest numbers" – a statement that is applicable to our changing global environment.

### **Anita Cassard, MPA, PhD**

*Dean*

*Dr. Anita Cassard believes in being affiliative - emphasizing the importance of teamwork; a trait she applied in helping develop various programs for multiple government and nonprofit organizations such as (for example) the Maryland Transportation Authority in Baltimore, the NYS Office for the Aging, and the implementation and acceptance of Hospice training classes into the curriculum for Medical Schools during her years of consultations on a local, national, and international level. Her board experience covers areas ranging from Education to Health Care, Business and Public Policy.*

*Dr. Cassard received her PhD in Applied Management and Decision Sciences with a specialization in Leadership and Organizational Change from Walden University, Minnesota and her MPS from Milano The New School for Management and Urban Policy in NY/NY.*



## Master of Science in Taxation (MST) Program

### OVERVIEW OF THE PROGRAM

The *Master of Science in Taxation (MST)* program is a directed independent study program specifically designed for certified public accountants and other tax professionals.

The program presents current and focused information necessary to perform tax planning activities. Using many of the same reference materials found in the offices of tax professionals, the program provides the conceptual understanding and technical competence advantageous for advancement in the tax consulting profession, corporate finance departments, and government tax agencies.

Consistent with the American Institute of Certified Public Accountants (AICPA) Statement on Standards for Continuing Professional Education (CPE) Programs, the University recommends 15 credits (hours) be awarded for each semester unit completed. Generally a grade report reflecting the completion of the course is sufficient documentation. If requested by an accountancy board an official transcript will be provided at no cost.

With respect to continuing education for Enrolled Agents, courses within the program also meet the standards of Treasury Department Circular 230.



### OBJECTIVES

The objectives of the *Master of Science in Taxation (MST)* program are:

1. To develop the skills necessary to perform tax research, tax planning activities, and advance in tax-related career areas.
2. To offer coursework and practical exercises that will impact the effectiveness of its students in performing tax-related activities.
3. To offer a number of electives focused on various specialized taxation issues and procedures.

Successful graduates of the program will demonstrate:

- Research skills necessary to evaluate and apply current areas of tax law and tax-related legal issues relating to business, corporate structure, and individual tax procedures and strategies.

- A solid foundation of understanding of the laws pertaining to tax procedure and how the IRS interprets/applies those laws.
- Techniques for analyzing and resolving taxation issues, including identifying problems, researching and locating relevant law, and applying the legal rules to facts to arrive at conclusions.
- The ability to effectively communicate tax research to clients and the community of tax professionals and make appropriate recommendations based on sound reasoning and analysis.

The University acts to fulfill the purposes of the program through appropriate coursework, coupled with continuing direction, evaluation of student progress, and regular assessment of student learning outcomes, supervised and administered by qualified faculty.

### PRESENTATION

The program is presented on a semester basis. Students are generally enrolled in 3 courses per semester with the exception of the capstone, which is taken separately at the end of the program. Each semester consists of a minimum time period of 16 weeks from the date study commences. Students not completing all semester coursework in the 16-week period will be granted an automatic two-month extension of time to complete the semester. Students may take a break between semesters; however, except in special circumstances, the entire program must be completed within five years.

Coursework is submitted and graded via the University's online learning platform, *Moodle*<sup>™</sup>. This gives students and faculty one central place to log on and interact through discussion forums, submit and retrieve feedback on lesson assignments, and access any ancillary electronically available course materials.

The program is available to enrolled students from anywhere there is an internet connection.

Each course in the program contains a series of lesson assignments, generally consisting of reading assignments supplemented occasionally by various multimedia. Students are evaluated through examinations and/or research assignments, which are submitted for faculty evaluation.



## Master of Science in Taxation (MST) Program

### DIRECTED INDEPENDENT STUDY

The advantages to independent study are obvious – flexibility in the study schedule, the ability to complete coursework from almost anywhere in the world, and the ability to interact with instructors and students with common interests from all regions of the United States and many foreign countries. However, independent study education is not the best alternative for all students.

While there are exceptions and every individual is different, experience has shown certain personal attributes are often helpful or detrimental in the successful completion of distance learning courses. Students who have been successful in independent study programs often have many of the following attributes:

- Are good at prioritizing tasks and often get things done ahead of time without being reminded and, as a result, are excellent time managers;
- Are highly motivated;
- Recognize independent study is an alternative means to achieve educational goals – not an “easy way” to achieve such goals;
- Have a strong desire to complete their educational goals.

Because students won't be sitting in a classroom on a regular basis and won't have an instructor or classmates nearby to remind them of assignments, a student must be self-directed and conscientious about completing assignments to succeed in the program. As with all things in life, the greater the motivation to do something, the greater the chance of success.

Individuals who possess the following attributes *may not* be a good candidate for an independent study program:

- Students who strongly prefer face-to-face interaction with instructors and classmates;
- Students who find classroom discussion is almost always helpful;
- Students who need feedback from their instructor immediately and often;
- Students with poor self-discipline and planning skills.

The first three points are not possible in our directed independent study modality. The flexibility that makes this type of program attractive to many students requires greater self-discipline and planning than in a traditional

classroom program where the timing of the course is predetermined. While the University will assist the student in preparing a study plan, a student must exercise self-discipline in the completion of the degree requirements.

*Commitment and self-discipline are the keys to success.* No applicant will be admitted to the program unless the University believes they have the academic ability to succeed. However, the degree of commitment and self-discipline cannot always be accurately assessed at the time of admission.

### ADMISSION POLICIES AND REQUIREMENTS

Applicants who have earned a Bachelor's degree from a college or university accredited by an accrediting agency recognized by the United States Department of Education are considered regular applicants to the Program. The majority of applicants to this program are adults working in a variety of professional settings.

An individual not qualifying as a regular applicant may apply as a special applicant. Special applicants are evaluated on a case-by-case basis but must have an academic background equivalent to a Bachelor's degree earned in the United States. **Certified Enrolled Agents who also have 30 credits of general education may qualify for the program without a Bachelor's degree.**

An applicant may be conditionally admitted into the program based on a completed Application for Admission form, and student copies of transcripts reflecting the applicant's highest relevant degree.

The vast majority of the program's applicants are mature adults working in a variety of professional settings. Many have not attended college for several years. Consequently, prior class rank and grade point average are not significant factors in the admission process.

### FOREIGN APPLICANTS

Applicants whose native language is not English and who have not earned a degree from an appropriately accredited institution where English is the principal language of instruction must receive a minimum score of 530 on the paper-based Test of English as a Foreign Language (TOEFL), or 71 on the iBT, or its equivalent. For more information on TOEFL visit [their website](#).

Applicants with degrees earned at institutions located outside the United States must have their academic



## Master of Science in Taxation (MST) Program

transcripts evaluated and certified by a National Association of Credential Evaluation Services, Inc. (NACES) member organization.

### APPLICATION PROCESS

To apply for admission to the program, an applicant must complete the University's [Application Form](#) and pay the associated \$75 Application Fee. **In addition, we require the following documents to complete an application:**

- Resume
- Bachelor's degree transcript
- Copy of ID

It is not necessary to submit official transcripts of the highest relevant degree at the time of application; however, official transcripts will need to be received directly from the institution of origin within 30 days of enrollment.

An admissions representative will contact the applicant if further documents are required, such as a degree evaluation. Once all necessary documents are received, the applicant will be sent for review and should hear back about acceptance within two business days.

### TRANSFER CREDIT AND CREDIT BASED UPON EXPERIENTIAL LEARNING

The acceptance of transfer credits between academic institutions lies within the discretion of the receiving college or university. Therefore, the University cannot guarantee that any course or degree completed at another educational institution will be accepted by the University nor can the University guarantee that any course or degree program completed at the University will be accepted as credit by any other educational institution.

Students may apply to have prior coursework and/or college-level learning reviewed by the University for academic credit.

**Transfer Credit:** Transfer credit toward a degree may be awarded for postsecondary courses completed by the student at other appropriately accredited institutions if such courses are found to be academically comparable and meet the standards and requirements of the specific program. Courses must have been completed in the last three years to qualify as transfer credits toward the MST program.

**Portfolio Credit:** Portfolio credit is not accepted toward the MST degree program.

The awarding of transfer credit or portfolio credit is considered on a case-by-case basis and awarded at the sole discretion of the University.

### HOW TO ENROLL

Once an applicant is conditionally accepted for admission to the program, an admissions representative will inquire about the applicant's desired start date (within six months of acceptance). After confirmation of the desired start date, a formal *Enrollment Agreement* will be prepared and sent to the applicant for review and signature via DocuSign. Enrollment may begin on the 15<sup>th</sup> of any month.

Applicants are encouraged to contact Admissions with any questions regarding enrollment procedures.

### DEGREE REQUIREMENTS

To earn the *Master of Science in Taxation (MST)* degree a student must complete the courses listed in the curriculum section of this *Catalog Supplement* in good academic standing and pass all examinations.

The requirements may be completed in as little as 12 months. All requirements must be completed within five years from the date of initial enrollment.

### FACULTY

The University employs faculty qualified to undertake the level of instruction or course development that they are assigned. They possess degrees or credentials appropriate to the degree program and level they teach. A complete listing of faculty and their qualifications is set forth in the *Faculty Catalog Supplement* available on the website.

### INCOME TAX CREDITS AND DEDUCTIONS

Many students may qualify for the Lifetime Learning Credit (equal to 20% of their qualified education expenses) on their federal income tax return. Additional information on the Lifetime Learning Credit can be found on the University's website. Some education expenses may also qualify as a business deduction for work-related education pursuant to Section 162 of the Internal Revenue Code.

It is recommended that applicants consult with their tax advisor or read IRS Publication 970 (Tax Benefits for Education) to determine how these credits or deductions might benefit them individually.



## Master of Science in Taxation (MST) Program

### FINANCIAL INFORMATION

Tuition for the MST program is \$495 per unit. Current information on financial aid can be found on the University’s website.

Enrollment in the Program will generally qualify students for payment deferrals on existing federally insured student loans. Applicants seeking deferrals on existing student loans should check with their lenders prior to enrollment.



bookstores, directly from publishers, or on the internet. The cost is estimated to average approximately \$150 per course, but many sources offer great discounts.

### EMPLOYER TUITION REIMBURSEMENT

The University will provide reasonable documentation to students seeking tuition reimbursement from their employer. However, if employer acceptance or tuition reimbursement is a material consideration, the University recommends applicants ascertain the policy of their employer prior or enrollment.

### FINANCIAL AID

Advancing your professional education is an investment in your personal and professional development. The University makes every effort to make a post-graduate education an achievable goal for all qualified applicants.

The University participates in the Department of Veterans Affairs (VA) and Armed Forces Tuition Assistance (TA) education programs designed specifically for military active duty, reserve, veterans, or spouse and family.

### LOAN DEFERRALS & GRANTS

Current information on financial aid is set forth on the University’s website. Enrollment in the program will generally qualify students for payment deferrals on existing federally insured student loans. Applicants seeking deferrals on existing student loans should check with their lenders prior to enrollment.

### FEE SCHEDULE

Application Fee*	\$75
Transfer Credit Evaluation Fee*	\$55
Portfolio Credit Evaluation Fee*	\$100
Registration Fee (per semester)	\$50
Computer Library Fee (per semester)	\$45
Diploma Fee*	\$75
Transcript Fee (Two Provided at No Cost)	\$10
Late Payment Fee (Declined Credit Card, Per Item)	\$25

*Students may pay any of the above fees Visa®, MasterCard®, Discover® or American Express®.*

The cost of books and materials, other than each course syllabus, is not included in the tuition. Most books and materials may be purchased at local colleges, retail



## FREQUENTLY ASKED QUESTIONS

### **Q. How long does it take to complete the program?**

**A.** The University's commitment to the Distance Education Accrediting Commission (DEAC) precludes any student graduating from a university degree program in less than one year. Students may take as long as five years to complete the program. Experience has shown the typical student will complete the Program in two to three years.

### **Q. Will you accept transfer credits?**

**A.** Yes, students may apply to transfer up to a total of 15 semester units from comparable coursework completed at approved institutions. Applicants seeking transfer credit must pay the \$55 Transfer Credit Evaluation Fee and include full transcripts and course descriptions with their application to the program.

### **Q. How much Continuing Professional Education (CPE) credit can I expect my state board to accept?**

**A.** Consistent with the American Institute of Certified Public Accountants (AICPA) Statement on Standards for Continuing Professional Education (CPE) Programs, the University recommends 15 credits (hours) be awarded for each semester unit completed. If requested by an accountancy board an official transcript will be provided at no cost.

### **Q. I'm not sure I want to complete the entire program. Can I take just one course rather than enroll in the entire program?**

**A.** No. Students are enrolled in an average of 10 units each. However, a student who elects not to complete the Program or enroll in additional semesters has no financial obligation to the University beyond the current semester.

### **Q. Is this program approved for federal student aid?**

**A.** No. We do not currently accept Title IV loans for the Master of Science in Taxation (MST) program.

### **Q. Are there any other financial aid options available to students not eligible for Title IV?**

**A.** Yes. Many students are eligible for financial aid through employer tuition reimbursement programs and/or the University's *Partners in Professional Education (PIPE)* program. Additionally, the university offers a no-interest payment plan, which permits students to pay 30% of the semester's tuition at the time of enrollment and the remaining balance over a five-month period. Other financing sources or scholarship opportunities may also be available via the website's [Scholarships & Grants](#) page.

### **Q. Why are three years of occupational experience in accounting or taxation required for this program?**

**A.** Students are expected to possess a basic understanding of the federal tax system prior to admission. In addition, we believe practical experience is an important element in the development of a tax professional.

### **Q. Is there ever a need to attend a physical class?**

**A.** No. Academic and administrative procedures are carefully designed so that students can complete all requirements for graduation entirely online without unreasonably disrupting their professional or family lives.

### **Q. Will I need to complete courses pursuant to a rigid timetable?**

**A.** No. Each semester consists of a minimum time period of 16 weeks from the date study commences. Students not completing all semester coursework in the 16-week period will be granted an automatic 2-month extension. There are no assignments that must be submitted on a weekly or monthly schedule and students may take time off between semesters. However, except in special circumstances, the entire program must be completed within five years from the date of matriculation.

### **Q. How are examinations handled?**

**A.** Students are required to pass one proctored examination each semester, totaling three examinations for the entire program. The exams can be proctored online by ProctorU under the supervision of a web camera and microphone – or students can select a member of the Consortium of College Testing Centers (CCTC). CCTC offers proctoring services at over 250 locations throughout the United States.

### **Q. What research tools are available to students?**

**A.** The university provides all students with independent online research tools to assist in performing coursework through the *Library & Information Resources Network (LIRN) Virtual Library Collection*. LIRN is an extensive collection of scholarly information, sources, and reference titles from a variety of databases. Students pay a \$45 Computer Library Fee each semester.

### **Q. How soon can I get started?**

**A.** The program utilizes an open enrollment policy. Students may commence study on the 15<sup>th</sup> of any month. Approved applicants may delay enrollment for a maximum of six months. If an approved applicant has not enrolled within six months of acceptance, a new application, including fees and documents, will be required.



**Master of Science in Taxation (MST) Program**

**CURRICULUM**

The following courses are required in the *Master of Science in Taxation (MST)* program:

	<b>Unit Value</b>
<b>First Semester</b>	
TAX521 Tax Research Techniques	3
TAX502 Federal Income Tax Aspects of Organizing & Operating Corporations	3
TAX524 Taxation of Partnerships	4
<b>Second Semester</b>	
TAX510 IRS Practice & Procedure	3
<b>Electives</b> <i>(Choose 6-9 Units for Second Semester &amp; 8-11 Units for Third Semester)</i>	
TAX503 Federal Income Tax Aspects of Corporate Reorganizations	3
TAX507 Income Taxation of Estates & Trusts	3
TAX508 Federal Income Taxation of Individuals	3
TAX509 Fundamentals of International Taxation	3
TAX511 Tax Fraud & Evasion	3
TAX513 Taxation of Subchapter S Corporations	3
TAX514 Taxation of Exempt Organizations	3
TAX515 Individual Retirement Plans & Distributions	3
TAX516 Taxation of Executive Compensation	3
TAX517 Tax Aspects of Charitable Giving	3
TAX523 Directed Tax Research	1-2
TAX526 Estate Taxation & Planning	3
TAX535 Taxation of Real Estate	3
<b>Total Credits</b>	<b>30</b>

**COURSE DESCRIPTIONS**

**First Semester**

**TAX521 – Tax Research Techniques (3 units)**

This course serves as the introduction to the program and as a comprehensive guide to tax research techniques. The text uses specific examples and a step-by-step approach that will instruct the student on how to obtain the facts, ask the right questions, locate and assess pertinent authority, and communicate tax-saving options to clients.

**TAX502 – Federal Income Tax Aspects of Organizing & Operating Corporations (3 units)**

A study of federal income tax aspects of organizing and operating corporations. Subjects covered include the organization of a corporation under Section 351, the corporation’s capital structure, corporate elections under Subchapter S, dividends, and non-liquidating distributions.

**TAX524 – Taxation of Partnerships (4 units)**

A complete study of Subchapter K, including defining partnerships and partners for tax purposes, receipt of a partnership interest, liabilities, tax accounting for partnerships, distributive shares, terminations, and tax shelters.

**Second Semester**

**TAX510 – IRS Practice & Procedure (3 units)**

This course studies the entire range of tax procedure and IRS practice, including a full analysis of the laws pertaining to tax procedure and how the IRS interprets and applies those laws. Complete descriptions of how the IRS operates and suggested techniques for representing clients with specific IRS problems are also covered.

**Electives**

**TAX503 – Federal Income Tax Aspects of Corporate Reorganizations (3 units)**

Continuing the study of corporations, this course studies every major aspect of the tax ramifications of restructuring the corporation including stock redemptions, partial liquidations, preferred stock bailouts, complete liquidations, collapsible corporations, and Section 368 reorganizations.

**TAX507 – Income Taxation of Estates & Trusts (3 units)**

A complete study of Subchapter J of the Internal Revenue Code, including a detailed analysis of such topics as computations of taxable income of an estate or trust and tax treatment of beneficiaries.

**TAX508 – Federal Income Taxation of Individuals (3 units)**

This course deals with federal income taxation as it impacts individuals, including the definition of gross income, business and personal deductions, sales and exchanges of property, alternative minimum tax, operating losses, tax shelter deductions, taxation of capital gains & losses, and tax accounting issues.

**TAX509 – Fundamentals of International Taxation (3 units)**

This course provides an introduction to international taxation and provides a general overview of the US system of taxing the foreign income of its citizens and the US income of non-citizens. It also addresses foundations of taxation in international law, fiscal residence of companies, rules for determining income and expenses, and tax incentives in developing countries.

**TAX511 – Tax Fraud & Evasion (3 units)**

Designed to assist attorneys and tax professionals advising on potential fraud situations, this course includes discussions of tax evasion versus tax avoidance, investigation and processing of potential criminal fraud, compromise procedures, civil penalties, and contesting the deficiency assessment.

**TAX513 – Taxation of Subchapter S Corporations (3 units)**

The objective of this course is to provide students with the skills necessary to determine compliance requirements, tax planning opportunities, and potential pitfalls for corporations electing to be taxed under Subchapter S of the Internal Revenue Code.



**TAX514 – Taxation of Exempt Organizations (3 units)**

The objective of this course is to provide students with the skills necessary to determine compliance requirements, tax planning opportunities, and potential pitfalls for organizations claiming exemption from federal income tax.

**TAX515 – Individual Retirement Plans & Distributions (3 units)**

The objective of this course is to provide students with the skills necessary to determine compliance requirements, tax planning opportunities, and potential pitfalls for taxpayers who own individual retirement plan (IRA) accounts.

**TAX516 – Taxation of Executive Compensation (3 units)**

The objective of this course is to provide students with the skills necessary to determine compliance requirements, tax planning opportunities, and potential pitfalls related to compensation plans of business executives.

**TAX517 – Tax Aspects of Charitable Giving (3 units)**

The objective of this course is to provide students with the skills necessary to determine compliance requirements, tax planning opportunities, and potential pitfalls related to charitable giving. The course will provide you with an in-depth analysis of income, estate, and gift tax issues affecting donations to charity.

**TAX523 – Directed Tax Research (1-2 units)**

This course requires the student write a comprehensive brief (research paper) based on hypothetical facts. This course consists of an independent tax research project prepared under the supervision of a faculty member. The topic is selected by the student subject to the approval of the University.

**TAX526 – Estate Taxation & Planning (3 units)**

In addition to comprehensive coverage of federal estate and gift taxation, this course also covers practical matters such as probate, trusts, and joint tenancy.

**TAX535 – Taxation of Real Estate (3 units)**

Subject matters in this course include complete coverage of federal income tax implications of all types of real estate transactions, from house closings to sale leasebacks and syndications. Also covered are real estate tax planning ideas, techniques, and strategies.



## Catalog Addendum for California Residents

### STUDENT TUITION RECOVERY FUND

The State of California established the Student Tuition Recovery Fund (STRF) to relieve or mitigate economic loss suffered by a student in an educational program at a qualifying institution, who is or was a California resident while enrolled, or was enrolled in a residency program, if the student enrolled in the institution, prepaid tuition, and suffered an economic loss. Unless relieved of the obligation to do so, you must pay the state-imposed assessment for the STRF, or it must be paid on your behalf, if you are a student in an educational program, who is a California resident, or are enrolled in a residency program, and prepay all or part of your tuition.

You are not eligible for protection from the STRF and you are not required to pay the STRF assessment if you are not a California resident, or are not enrolled in a residency program.

It is important that you keep copies of your enrollment agreement, financial aid documents, receipts, or any other information that documents the amount paid to the school. Questions regarding the STRF may be directed to the Bureau for Private Postsecondary Education, 2535 Capitol Oaks Drive, Suite 400, Sacramento, CA 95833, (916) 431-6959 or (888) 370-7589.

To be eligible for STRF, you must be a California resident or are enrolled in a residency program, prepaid tuition, paid or deemed to have paid the STRF assessment, and suffered an economic loss as a result of any of the following:

1. The institution, a location of the institution, or an educational program offered by the institution was closed or discontinued, and you did not choose to participate in a teach-out plan approved by the Bureau or did not complete a chosen teach-out plan approved by the Bureau.
2. You were enrolled at an institution or a location of the institution within the 120-day period before the closure of the institution or location of the institution or were enrolled in an educational program within the 120-day period before the program was discontinued.
3. You were enrolled at an institution or a location of the institution more than 120 days before the closure of the institution or location of the institution, in an educational program offered by the institution as to which the Bureau determined there was a significant decline in the quality or value of the program more than 120 days before closure.
4. The institution has been ordered to pay a refund by the Bureau but has failed to do so.
5. The institution has failed to pay or reimburse loan proceeds under a federal student loan program as required by law or has failed to pay or reimburse proceeds received by the institution in excess of tuition and other costs.
6. You have been awarded restitution, a refund, or other monetary award by an arbitrator or court, based on a violation of this chapter by an institution or representative of an institution, but have been unable to collect the award from the institution.
7. You sought legal counsel that resulted in the cancellation of one or more of your student loans and have an invoice for services rendered and evidence of the cancellation of the student loan or loans.

To qualify for STRF reimbursement, the application must be received within four (4) years from the date of the action or event that made the student eligible for recovery from STRF.

A student whose loan is revived by a loan holder or debt collector after a period of non-collection may, at any time, file a written application for recovery from STRF for the debt that would have otherwise been eligible for recovery. If it has been more than four (4) years since the action or event that made the student eligible, the student must have filed a written application for recovery within the original four (4) year period, unless the period has been extended by another act of law.

However, no claim can be paid to any student without a social security number or a taxpayer identification number.