All policies apply to students taking ground or online courses in the Graduate Tax Program except where otherwise indicated.

**Academic Integrity**

The Director of the Graduate Tax Program has jurisdiction over student conduct in matters that involve standards of academic or professional behavior. Specifically, but not limited to, infractions involving unauthorized conduct whereby a student would gain an improper academic advantage and acts or omissions contrary to accepted standards of honesty. Upon a finding of a violation of these standards the Director may impose a sanction or sanctions, including, but not limited to a reprimand that may be noted in the student’s academic file and transcript, denial of course credit, grade of ‘F’ on an assignment or exam, and suspension or expulsion from the program.

**Academic Progress**

Students must maintain Satisfactory Academic Progress (SAP). SAP is defined as maintaining a 2.67 (B-) cumulative grade point average is required in order to graduate from the Program. A student who fails to maintain a cumulative grade point average and completing the total number of credits attempted in an academic year. SAP is reviewed at the end of each semester. If at any time, a student fails to maintain a cumulative grade point average of at least 2.67 in Graduate Tax courses, that student is subject to administrative review and appropriate action by the Director, Graduate Tax Program. Action may include probation or dismissal from the Program, with all action solely at the Director’s discretion. In order to graduate, students must complete the required 24 credit hours with a 2.67 minimum cumulative GPA.

**Auditing Courses**

Qualified persons may audit courses in offered in the ground program with the permission of the Director of the Graduate Tax Program. Regular tuition is charged for each audited course. An auditor is expected to participate fully in all course assignments and activity, but need not take the final examination. To apply to audit a course, use the regular admission application form and designate auditor status in the space provided.

**Baker’s Dozen Courses**

A person who has been awarded a degree from the Graduate Tax Program may enroll in one additional course in the ground curriculum without payment of tuition (However, a $100 administrative fee is charged). Online courses are not available for the Baker’s Dozen. This course must be taken during one of the three semesters following graduation or the course is forfeited. Regular attendance and class participation are expected. The final examination is optional. The successful completion of the course is noted on the transcript as an audited course (AU).
**Class Attendance**

Regular attendance at class is required. Your attendance is monitored by the Graduate Tax office. Upon two consecutive or three total unexcused absences, you will be contacted by the Graduate Tax office. Failure to regularly attend classes could result in your exclusion from that course. **You must sign the class roster in the space next to your name at the beginning of each class.** Note that this is your responsibility; our instructors are not responsible for taking attendance.

Attendance, class participation and class preparation, or their lack, may be considered by an instructor in regard to grades and by the Program’s administration with respect to awards, scholarships, recommendations and similar matters.

Attendance, participation and class preparation in online courses are monitored using technology and tools in the Blackboard classroom.

**Class Scheduling**

Ground classes are ordinarily held on Monday through Thursday evenings at the School of Law. Each course meets once per week.

The Fall and Spring semesters span 13 weeks. Courses are scheduled for two hours beginning at 6:00 p.m. or 8:00 p.m.; therefore it is possible to attend one night per week and take two courses. The Summer term is condensed into a nine-week session with three-hour classes held from 6:00 p.m. to 9:00 p.m.

Because of the large number of courses included in the curriculum, not all courses are offered each semester. Students should factor this in when planning their schedules to ensure that all required courses are completed, and that requirements for prerequisite and co-requisite courses are satisfied.

The above policy applies to ground students only. Online students will receive class scheduling information in their Welcome Packet.

**Disability Policy & Procedures**

The Law school works diligently at meeting the needs of students with disabilities, and grants reasonable accommodations provided that the requested accommodations do not fundamentally alter the nature of the academic program or compromise an essential aspect of the academic program. For further information please visit: [http://www1.villanova.edu/villanova/studentlife/disabilityservices.html](http://www1.villanova.edu/villanova/studentlife/disabilityservices.html) and [http://www1.villanova.edu/villanova/law/currentstudents/policieshandbooks.html](http://www1.villanova.edu/villanova/law/currentstudents/policieshandbooks.html) under the Accommodations section.

Office of Disability Services  
Villanova University  
Connelly Center, 2nd Floor  
800 Lancaster Avenue  
Villanova, PA 19085  
Fax: 610.519.6524

**Dropping and Adding Courses**

The policy below applies to ground courses only. Online students will receive Drop-Add information in their Welcome Packet.

**Fall and Spring**: A student may add or drop a course before the end of the second week of the semester (“Drop-add period”). After the second week of the semester a student cannot add a course, but may withdraw from a course subject to the Withdrawal Policy.
Summer: A student may add or drop a course before the end of the first week of the semester ("Drop-add period"). After the first week of the semester a student cannot add a course, but may withdraw from the course subject to the Withdrawal Policy.

See Tuition Policy for refund information.

Examination and Grading Policies

The course instructor may elect to base the grade on a single final examination, or on alternative measurements such as mid-terms, quizzes, homework and other interim evaluative exercises, or a combination.

Except with the express consent of the instructor, all examinations and other graded submissions shall be the sole work product of the student, prepared without the aid or collaboration of any other person.

The individual instructor has discretion whether and the extent to which he or she will take into account student class participation and attendance in arriving at a final grade. In that exercise of discretion, the instructor can increase or decrease the student’s grade by one-half of a grade point.

No credit is awarded for a failing grade ("F"). A student who receives an “F” grade in a required course, but is otherwise eligible to continue in the Program must repeat that course the next time it is offered and take the examination in that course. A student who receives an “F” grade in an elective course, but is otherwise eligible to continue in the program, need not repeat the course and cannot count that course in fulfilling the graduation requirements.

For purposes of determining the student’s cumulative grade point average, the “F” grade is considered a zero and the cumulative average is based on the number of courses completed (including failed courses).

Examination Oath - Violations

The examination process is designed to ensure that each student will have the opportunity to demonstrate independently his or her understanding of the material that is tested by the examination. All examinations are accompanied by the following oath:

I affirm that I have not had access to any materials during the examination other than materials authorized to be accessed or permitted to be brought into the examination. I have neither given, received nor obtained unauthorized aid in connection with his examination nor have I known of anyone so doing, nor have I engaged in any unauthorized conduct whereby I would gain an improper academic advantage.

Knowingly misrepresenting the facts in support of a request for examination rescheduling is deemed unauthorized conduct providing an improper academic advantage.

No grade will be issued for any examination where the oath has not been executed.

Any alleged violations of the examination oath must be reported to the Director. When an alleged violation is identified, the Director shall determine how to proceed with the matter. See Academic Integrity, above.
Grading System

Explanation of Grading System for Academic Years 2008-2009 to Present

<table>
<thead>
<tr>
<th>Grade</th>
<th>Quality Points</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>4.00 Excellent</td>
</tr>
<tr>
<td>A-</td>
<td>3.67</td>
</tr>
<tr>
<td>B+</td>
<td>3.33 Outstanding</td>
</tr>
<tr>
<td>B</td>
<td>3.00 Very Good</td>
</tr>
<tr>
<td>B-</td>
<td>2.67</td>
</tr>
<tr>
<td>C+</td>
<td>2.33 Good</td>
</tr>
<tr>
<td>C</td>
<td>2.00 Satisfactory</td>
</tr>
<tr>
<td>C-</td>
<td>1.67 Marginally Satisfactory</td>
</tr>
<tr>
<td>D</td>
<td>1.00 Unsatisfactory</td>
</tr>
<tr>
<td>F</td>
<td>&lt;1.00 Failure</td>
</tr>
</tbody>
</table>

Instruction

Courses in the Graduate Tax Program are taught by full-time faculty of the Villanova School of Law and the Villanova School of Business, and by highly qualified adjunct instructors who are tax practitioners.

The problem method of instruction is used in many courses. Problems and other class materials are usually prepared by the full-time faculty with comments, modifications or additions by the adjunct faculty. Classes are selectively audited by the Director. Class sessions are usually digitally recorded and are available to students via the Blackboard classroom. Students are given the opportunity to evaluate the instructors and the course content.

All courses in the Program curriculum are taught as graduate-level courses. Graduate Tax program matriculates cannot take courses offered in the JD curriculum, or in the Villanova School of Business, for credit toward their Program degree.

Instructors in all courses highlight issues of professional responsibility that may arise in the context of the subject matter of the course.

Participation Leave of Absence and Withdrawal

Students can pursue their degrees at a pace of their own choosing. However, a student who does not participate in the Program by enrolling in at least one course in any semester should promptly inform the Director in writing.

A student may petition the Director in writing for a leave of absence from the Program. If the Director finds acceptable cause and the student is in good standing, a leave may be granted on terms and conditions stipulated by the Director. Readmission will be automatic provided such terms and conditions are fully satisfied.

A student who withdraws from the Program must give the Director timely written notice.

A student who does not participate in the Program for any semester without giving the required notice will be presumed to have withdrawn from the Program.
Rescheduling Examinations

A request to reschedule an examination must be submitted to the Director on the form provided for that purpose. Under no circumstance should a student discuss rescheduling an examination with the instructor. Decisions concerning requests for rescheduled examinations are made by the Director. Examinations may not be rescheduled for a time earlier than the regularly scheduled sitting.

Examinations may be rescheduled only for the following reasons:

1. A student is unable to take the regularly scheduled examination because of illness or other extraordinary personal reasons;
2. The examination is scheduled on the same day as another examination to be taken by the student;
3. The examination schedule requires the student to sit for three examinations in a consecutive three day period; and/or
4. There are extraordinary, unavoidable client or other professional commitments which make it impossible to sit for the examination at the scheduled time.

Any student who fails to take an examination on the scheduled date and who has not received prior authorization for rescheduling, as provided above, will not be permitted to take the exam at a later date. As a result, an “F” grade in the course may result.

In certain courses a research paper, an oral presentation, or other alternative basis for determining grades may be used by the instructor in lieu of a regular final exam. The deadline for completing and submitting all such work is no later than 9:00 p.m. on the last day of regularly scheduled final examinations, or earlier, as determined by the instructor. A failure to submit required alternate material by that date and time will be treated as a failure to take an examination.

Take-Home Examinations

Take-home final examinations are due in the Graduate Tax Office no later than 9:00 p.m. on the last day of regularly scheduled examinations, or at any earlier time specified by the instructor.

It is the sole responsibility of the student to ensure that the take-home examination is submitted on time. If an extension of time is necessary, the student must complete a rescheduled examination form prior to the due date and the Director must approve the extension prior to that date. If the examination is not received by the due date and student does not have an approved extension, the student may receive an “F” grade in the course.

Transfer of Credit

At the discretion of the Director of the Graduate Tax Program, in appropriate circumstances academic credit earned in no more than four (4) courses taken in other graduate tax programs may be applied toward the degree requirements. A course for which transfer credit is sought must be the equivalent of a course contained in the Graduate Tax Program curriculum, and the student must have achieved a grade of at least a B (3.00) in the course.

For LL.M. candidates transfer credit is available for tax courses completed in a graduate tax program offered at an ABA approved law school. Transfer credit is not available for any course taken in a JD program. For MT candidates transfer credit is available for tax courses completed in acceptable accredited graduate-level master of taxation programs.

A written request must be submitted to the Graduate Tax Program. Additionally, the candidate must include an official transcript from the program in which the course was completed, a description of the course, course syllabus and the name of the textbook used in the course, if applicable.

Only those courses completed within two years before matriculation in the Graduate Tax Program are eligible for transfer credit. When a student uses transfer credit to satisfy a portion of the Program course requirements, the
five-year period within which the student must ordinarily complete the Program is measured from the time the student enrolled in the earliest course for which transfer credit is allowed.

Where a course accepted for transfer credit is weighted by the source school at more than two credits, the course will be counted as two credits for purposes of determining the Program degree requirements. However, the student’s academic transcript for the program will show the number of credits allowed by the source school for the transferred course. The grade awarded by the source school for the transferred course does not count in the student’s cumulative grade point average for purposes of determining successful completion of the Program.

Other graduate tax programs may accept transfer credit for courses taken in the Graduate Tax Program, subject to their own regulations.

**Tuition**

Tuition for all ground Graduate Tax courses for the 2014-2015 academic year is $1050 per credit hour, or $2100 for each two-credit course. The tuition for all online courses in the Graduate Tax Program for the 2014-2015 academic year is $1,475 per credit hour, or $2,950 for each two-credit course. The University Board of Trustees may increase tuition in future academic years.

**Tuition Refund Policy**

The following policy applies to ground students only. Online students will receive tuition refund information in their Welcome Packet.

**Fall and Spring semesters:** A student who drops a course during the drop-add period will receive a credit or refund of the full tuition paid for that course. A student who withdraws from a course during the third week of the semester will receive a credit or refund of one-half the tuition paid for that course. A student who withdraws from a course after the third week of the semester will not receive a credit or refund of tuition.

**Summer term:** A student who drops a course by the end of the first week of the term will receive a credit or refund of the full tuition paid for that course. A student who drops a course during the second week of the term will receive a credit or refund of one-half of the tuition paid for that course. A student who withdraws from a course after the second week of the term will not receive a credit or refund of tuition.

Extra fees apply for late registration and late tuition payment.

**Visiting LLM Candidates**

To accommodate matriculates in other graduate tax programs, particularly those programs that do not offer a summer term, the Graduate Tax Program permits graduate tax students from other schools to enroll in certain ground courses. To qualify, the visiting candidate must provide evidence of good academic standing in his or her program. The candidate should determine in advance that his or her program will accept the credit earned.

**Withdrawal from Courses**

A student may withdraw from a course at any time prior to the time the final examination in that course begins, or before the final due date for the submission of any required graded materials in a course in which there is no final examination. The Director must receive timely written notice of withdrawal. The student’s transcript will reflect the withdrawal from the course. Withdrawal is not permitted once a student has begun to take the final examination or has submitted required final graded materials in a course in which there is no final examination. In the absence of a timely notice of withdrawal, failure to take and complete the final examination, or to submit required materials in a course in which there is no final examination, will result in a grade of “F” for the course.