

VILLANOVA GRADUATE TAX PROGRAM

POLICIES & PROCEDURES

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

Academic Integrity

The Faculty Director and Director of the Graduate Tax Program have 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, sanction or sanctions may be imposed, 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. The full policy regarding Academic Integrity as defined by the Office of the Provost may be found here: <https://www1.villanova.edu/villanova/provost/resources/student/policies/integrity.html>.

Academic Progress

Students must maintain Satisfactory Academic Progress (SAP). SAP is defined as maintaining a 2.67 (B-) 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 Faculty Director and Director of the 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, LLM students must complete the required 24 credit hours with a 2.67 minimum cumulative GPA and MT students must complete the required 30 credit hours with a 2.67 minimum cumulative GPA.

Auditing Courses

Qualified persons may audit courses 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 visiting student application form found online at gradtax.villanova.edu.

Baker's Dozen Courses

A person who has been awarded an MT or LLM degree from the Graduate Tax Program may enroll in one additional course in the campus curriculum without payment of tuition. Online courses are not available for the Baker's Dozen course policy. 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. Student attendance is monitored by the Graduate Tax office. Upon two consecutive or three total unexcused absences, students 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 for campus courses.*** Note that this is **the student's** responsibility; instructors are not responsible for taking attendance.

Attendance, class participation and class preparation, or lack thereof, may be considered by an instructor regarding 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

Campus classes are ordinarily held on Tuesday through Thursday evenings at the Law School Building. Each course meets once per week.

Within the traditional 16-week Fall and Spring semesters are two sessions of 8 weeks in length (Fall A, Fall B, Spring A, Spring B). This format applies to both the ground and online program formats. For the ground program, core courses are scheduled for two and a half hours beginning at 6:00 pm; elective courses are scheduled for two hours beginning at either 6:00pm or 8:00pm. It is possible to attend one night per week and take two courses, although within the 8-week format it is recommended to take only one class at a time.

The Summer Semester consists of one 8-week session for ground classes (May-June) and in the second 8-week session, campus students may opt to take an online class (July-August). **Online classes are subject to a separate tuition rate.**

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.

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> and <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

Week 1: A student may add or drop a course before the end of the first week of the 8-week session ("Drop-Add period"). After the end of the first week of the session a student cannot add or drop a course but may withdraw from a course subject to the [Withdrawal Policy](#).

Week 2-Week 7: During this time, a student may withdraw from the course without being subject to academic penalty (WX grade), however the withdrawal must be requested **prior** to the start of final exam week (Week 8). **Course withdrawal requests must be submitted in writing to the Graduate Tax Program Office by 5:00pm ET on Friday of Week 7 for students taking online and on-ground courses.** Students must copy the instructor to notify them of the withdrawal. Withdrawals will not be accepted or processed after Week 8 /the final examination week begins or after the final examination begins.

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 consider student class participation and attendance in arriving at a final grade. Please see the course syllabus as to how the instructor defines class participation and how it is used in determination of the final grade.

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 this 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 Faculty Director and 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

	Grade	Quality Points
A	Excellent	4.00
A-		3.67
B+	Outstanding	3.33
B	Very Good	3.00
B-		2.67
C+	Good	2.33
C	Satisfactory	2.00
	Marginally	
C-	Satisfactory	1.67
D	Unsatisfactory	1.00
F	Failure	<1.00

Instruction

Courses in the Graduate Tax Program are taught by full-time faculty of the Villanova University Charles Widger 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 students 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 Faculty Director and Director find acceptable cause and the student is in good standing, a leave may be granted on terms and conditions stipulated and communicated to the student. Readmission will be automatic provided such that 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 Graduate Tax Program Office 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.

Requests to reschedule an exam must be received at least three business days before the date of the exam.

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 later. 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.

The requested Rescheduled Date may not occur prior to the last date of class and must be scheduled prior to the end of the session.

Take-Home Examinations

The schedule for Take-home final examinations are at the discretion of 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 the 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 Faculty Director of the Graduate Tax Program, in appropriate circumstances academic credit earned in no more than six (6) credits taken in other graduate tax programs may be applied toward the degree requirements. A course for which transfer credit is sought must be from either a Master of Laws in Taxation or Master of Taxation program. The course must be relevant to 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.

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. The Faculty Director will determine if the transfer of credit equates to a three (3) or two (2) credit course(s).

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 2019-2020 academic year is \$1,250 per credit hour, or \$2,500 for each two-credit course and \$3,750 for each three-credit course. The tuition for all online courses in the Graduate Tax Program for the 2019-2020 academic year is \$1,525 per credit hour, or \$3,050 for each two-credit course and \$4,575 for each three-credit course. The University Board of Trustees may increase tuition in future academic years.

Tuition Refund Policy

Tuition refunds adhere to the following schedule for both ground and online courses:

- Week 1: 100% tuition refund (during the add/drop period)
- Week 2: 75% tuition refund (withdrawal [WX] period begins)
- Weeks 3-7: Course withdrawal requests must be received in writing to the Graduate Tax Program Office along with a copy sent to the instructor no later than 5:00pm ET on Friday of Week 7. No tuition refunds will be processed and a WX grade will be added to the transcript for the course.
- Week 8: Final Exam Week. No tuition refunds will apply and course withdrawal requests will not be accepted or processed.

Extra fees apply for late tuition payment.

Visiting LLM and MT 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. The same tuition rates will apply and visiting students will be required to obtain a Wildcard for the semester they attend.

Withdrawal from Courses

A student may withdraw from a course beginning in Week 2 through Week 7 of a course. No withdraw requests will be accepted or processed during Week 8 (final exam week). The Graduate Tax Program Office must receive timely written notice of withdrawal from the student (by 5:00pm ET on Friday of Week 7) and the student must also notify the instructor.

Course withdrawal requests that occur between Week 2 through Week 7 will be processed with a WX grade on the student's transcript. 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 prior to the end of Week 7, failure to take and complete the final examination, or failure to submit required materials in a course in which there is no final examination, will result in a grade of "F" for the course. Students may be required to submit documentation to return to the program after previously withdrawing from courses.