

VILLANOVA UNIVERSITY GRADUATE TAX PROGRAM

POLICIES & PROCEDURES

Updated Summer 2022

All policies apply to students taking in-person and/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, as appropriate, 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. This includes any prohibited testing practices and any unauthorized use of electronic devices during weekly assessments and/or final exams. Upon a finding of a violation of these standard 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 and Standing

Students must maintain Satisfactory Academic Progress (SAP) while enrolled in the Graduate Tax Program. 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 by program administration 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 action by the Faculty Director and Director of the Graduate Tax Program, as appropriate.

In some cases, if a student's cumulative GPA has fallen so far below a 2.67 GPA that their chances of achieving a 2.67 cumulative GPA becomes mathematically impossible, the student may be immediately dismissed from the university before being placed on probation. Academic remediation strategies such as adhering to an academic plan while on academic probation, a required pause in course study, and a limitation to the number of enrolled courses within a term are examples of required actions that could be set, and if not met could lead to the dismissal from the Graduate Tax Program. While these are examples of possible remediation strategies, this is not an exclusive list and all actions and recommendations are made solely at the Faculty Director's discretion.

In order to ultimately 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. Students pursuing a stand-alone certificate must also finish the required 10 credits with a 2.67 minimum cumulative GPA.

Limit to Course Withdrawals: Except in the event of extraordinary circumstances and subject to the discretion of the Faculty Director, any course must be completed within three (3) attempts. Students may only withdraw (WX) from a course twice. In the third and final attempt of taking the course, withdrawing will not be permitted.

Auditing Courses

Qualified persons may audit courses offered in the Graduate Tax Program with the permission of Program administration. A letter grade of AU is assigned to audited courses and no credit is awarded. 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 on-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, recommendations, and similar matters.

Attendance, participation, and class preparation in online courses are monitored using technology and tools in the Blackboard classroom. Students are expected to attend and actively participate in the designated live online class sessions each week. Completion of any pre-assigned classwork such as submitting foundation and bridge questions as well as weekly assessments is expected in both the on-campus and online program formats.

Class Scheduling

Classes are ordinarily held on Wednesday and Thursday evenings either in the Law School Building or online via Zoom. 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 on-campus and online program formats. For the on-campus format, core courses are scheduled for two and a half hours beginning at 6:00 pm; elective courses are scheduled for two hours beginning at 6:00pm. It is possible to attend one night per week and take two courses, although within the 8-week format it is strongly recommended to take only one class at a time.

The Summer Semester consists of one 8-week session for on-campus classes (May-June) and in the second 8-week session, on-campus students may opt to take an online class (July-August).

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.

Conditional Admission

Students who are conditionally admitted to a degree or certificate in the Graduate Tax Program must earn a minimum of a B average (3.0 cumulative GPA) within the first two classes of their respective degree or certificate. Further continuation of studies is contingent on successfully completing two classes with a minimum of a B average.

Students who meet the 3.0 cumulative GPA threshold after the first two classes will be considered fully admitted and matriculated, and may continue their studies without restriction. Students who do not earn a minimum of a B average/3.0 cumulative GPA in their first two classes may be academically dismissed or placed on a restrictive academic plan, at the discretion of the Faculty Director.

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-campus 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 tuition reversal 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, weekly 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

Graduate student work is graded according to the following scale:

A
A –
B+
B
B –
C+
C
C-
D
F Failure
N Incomplete/NF Incomplete Converted to Failure
P Pass
WX Approved Withdrawal Without Penalty

The GPA is computed by multiplying the number of credits for each course the student has attempted by the authorized quality points for the grades received and dividing the total quality points by the total credit hours attempted. The grade A merits 4 quality points; A– =3.67; B+ =3.33; B =3.00; B– =2.67; C+ =2.33; C =2.00

Graduation

All academic requirements must be completed and processed before the date of graduation. Both LLM and MT degree candidates must earn a 2.67 cumulative GPA or higher to receive their respective degrees. There are no Latin honors categories for master's level students.

Students expecting to graduate must submit the online application through myNOVA no later than the date specified by the Graduate Tax Program office for the term in which they expect to complete their degree requirements. LLM and MT degrees are conferred by the Villanova University Charles Widger School of Law.

Diplomas are mailed approximately 4 weeks after the end of the semester. Degrees are awarded three times a year: May, September, and December. While students may complete either the LLM or MT degree in any semester, all students who have finished their degree within the academic year are invited to campus to participate in the School of Law Commencement Ceremony in May each year.

Instruction

All courses in the Program curriculum are taught as graduate-level courses. Graduate Tax Program students cannot take courses offered in the JD curriculum for credit toward their Program degree.

Incomplete Grades and Change of Grade

In situations where students have extraordinary circumstances that prevented them from completing coursework, such as a documented medical illness or emergency, instructors may consult with the Faculty Director on issuing an incomplete (N) grade. Permission from the Faculty Director is required for an incomplete (N) grade to be issued. Instructors must have discussed the missing assignments and formulated a plan with the student for completion of the work within two weeks of the course ending. The “N” grade automatically converts to a failure “F” grade if the work is not completed and submitted to the instructor within two weeks’ time from the end of the 8-week session. Students who abandon the course without notification to the instructor and/or the Graduate Tax Program Office will be considered as forfeiting the course an “F” grade will be issued.

Final Grade changes may only be submitted by an instructor when a computational error has occurred in calculating the final grade. The instructor must provide the work-up showing the error. All grade changes are subject to the review and approval by the Faculty Director. No other grade changes are permitted. Students seeking clarification on their final grade should contact their instructor directly for a breakdown of how their grade was determined.

Leave of Absences

Students requesting a leave of absence (medical, military, or personal) must read the most current Student Leaves of Absence Policy on the [Office of the Provost website](#) and submit the appropriate [form](#). Completed forms should be submitted to Graduate Tax Program Office at graduatetaxprogram@law.villanova.edu

Students receiving financial aid should consult with the [Office of Financial Aid](#) to understand how leaves of absences may affect their loans. All students should work with [Bursar’s Office](#) to ensure any outstanding balance is settled before their leave goes into effect. International students requesting a leave of absence should consult with the [Office of International Students](#) before submitting the form. Finally, all students should also consult with their personal health insurance provider about implications for their coverage during any period of leave from the university.

Approved periods of leave will extend the time permitted to complete degree requirements and to graduate.

Non-Medical Leave of Absence

Villanova recognizes that it is sometimes necessary for students to interrupt their enrollment for a period of time and take a leave of absence. Students may take a non-medical leave for a variety of reasons including, for example, to attend to academic, personal, or financial matters.

Non-Medical Leave of Absence Process

A student who wishes to take a non-medical leave of absence must take the following steps:

1. Submit a completed "[Request for Non-Medical Leave of Absence](#)" form to the Graduate Tax Program Office
2. Meet with a designated staff or faculty member to review the request.

Students may request a non-medical leave at any time during the semester, but must complete such requests – including any requisite evaluation and related paperwork – no later than the last day of classes in a semester. If a student does not complete a non-medical leave request by the last day of classes, the University will deem the request late and consider it for the following semester.

If the University finds good cause, a leave may be granted. Because every student's situation is different, the terms of a non-medical leave will be determined individually, including the duration of leave, coming on campus or attending University events, and any conditions for the student's eligibility to return to campus following the leave.

Medical Leave of Absence

Students may request a medical leave of absence (MLOA) if they experience health situations that significantly limit their ability to function successfully or safely in their role as students.

Medical Leave of Absence Process

A student seeking a MLOA must take the following steps:

1. Submit a completed "[Request for Medical Leave of Absence](#)" form to Graduate Tax Program Office.
2. Meet with a designated staff or faculty member to review the request.

The student may be asked to schedule and undergo an evaluation by the Student Health Center and/or the University Counseling Center before a leave is granted. This evaluation will occur after the student has met with Program administration or their designee. The student may be asked to sign a release allowing the Student Health Center and/or the University Counseling Center to discuss their evaluation of the student with Program administration or their designee who is reviewing the request.

After evaluating the student, the Student Health Center and/or the University Counseling Center will determine whether a significant health issue has compromised the student's health, safety or academic success, and will submit an individualized recommendation to Program administration (or their designee) regarding the student's request for a MLOA.

The Program administrator reviewing the request will make the final determination whether to grant the MLOA and will notify the student of the decision in writing. Because every student's situation is different, the terms of a MLOA will be determined individually, including

the duration of leave, coming on campus or attending University events, and any conditions for the student's eligibility to return to campus following the MLOA.

Students may request a MLOA at any time during the semester, but must complete such requests – including any requisite evaluation and related paperwork for the Graduate Tax Program Office– no later than the last day of classes in a semester. If a student does not complete a MLOA request by the last day of classes, the University will deem the request late and consider it for the following semester.

Return Following a Leave

Some students who take a leave will have no requirements attached to their return to the University. However, students may be subject to specific requirements for their return based on the circumstances of their departure. Any conditions or requirements for return will be based on an individualized assessment of the student, including consideration of current medical knowledge and/or the best available objective evidence. The goal of these conditions is to prepare the student for a successful return to the University.

A student who is placed on a leave of absence for any reason, voluntary or involuntary, may apply to return to the University by writing to the Graduate Tax Program Office. The student must demonstrate that the student has met any conditions or requirements that were specified for the student's return to studies.

Students on leave must complete their request to return submissions by December 1 for the spring semester, April 1 for the summer semester, and July 1 for the fall semester. These deadlines ensure that the appropriate University officials have enough time to review the student's request. The University will attempt to be flexible and review requests completed within a reasonable time after the relevant deadline. Nevertheless, if there is information missing from the request, and/or the University needs additional time to contact the student's treating provider(s) (for health-related leaves), the University may consider the student's return for the following semester than the semester for which the student initially sought to return

Progression and Completion of Degree

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. Students in both the LLM and MT program have 5 years from their time of admission to complete the degree.

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

A student who does not participate in the Program three semesters in a row without giving the required notice will be presumed to have withdrawn from the Program and their student record will be inactivated. In order to be reactivated, the student will need to meet with their advisor and/or the Director. After the 5-year maximum period has past, students will need to reapply and previous credits earned may be academically bankrupt.

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 Faculty Director or Director, as appropriate. Examinations may not be rescheduled for a time earlier than the regularly scheduled sitting and will not be rescheduled for weekend dates.

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.

Deadlines to submit a request to reschedule an exam will be set for each term. Requests must be received in line with the specific term's deadline, which will be at minimum 3 business days prior to 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 pursuant to the policy above. Deadlines to submit a request to reschedule an exam will be set for each term. Requests must be received in line with the specific term's deadline, which will be at minimum 3 business days prior to the exam. 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 of 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. Transfer credits are not applicable to any of the certificates.

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 Graduate Tax courses is set each academic year and published on the [Bursar's Office website](#) under the "Graduate Program Rates" tab. The University Board of Trustees may increase tuition in future academic years.

A general fee of \$50 is assessed by the Bursar's Office for each semester of enrollment.

Tuition Reversal Policy

Tuition refunds adhere to the following schedule for all courses as per the Bursar's Office [tuition reversal policies](#).

- 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 courses. To qualify, the visiting candidate must provide evidence of good academic standing in their program. The candidate should determine in advance that his or her program will accept the credit earned and have approval from their program director and/or academic Dean. The same tuition rates and application process will apply and visiting students will be required to obtain a Wildcard for the semester they attend if their course is on-campus.

Withdrawal from Courses

Please see [Dropping/Adding Courses](#) section for registration changes in the first week of classes.

A student may withdraw from a course beginning in Week 2 through Week 7 of a course. No withdrawal 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.

Withdrawals will not be accepted or processed after Week 8 /the final examination week begins.

Limit to Course Withdrawals: Except in the event of extraordinary circumstances and subject to the discretion of the Faculty Director, any course must be completed within three (3) attempts. Students may only withdraw (WX) from a course twice. In the third and final attempt of taking the course, withdrawing will not be permitted.