

# 2011 -2012 GRADUATE TAX PROGRAM ACADEMIC REGULATIONS

*(As approved by the Graduate Tax Program Committee on November 12, 2009).*

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## **Section 1. Master of Laws in Taxation Degree Requirements.**

- A. Master of Laws Degree.** Boston University confers the degree of Master of Laws (LL.M.) in Taxation on candidates who, after successful completion of the degree requirements, are recommended by the Program Director to the Dean, presented by the Dean to and voted by the Faculty, and approved by the President and Trustees of the University.
- B. Degree Requirements.** To qualify for the LL.M. in Taxation, a candidate must satisfy the following requirements.
- (1) **Credit Requirements.**
    - (a) Complete with a passing grade a minimum of 24 credits in the Graduate Tax Program curriculum (or elsewhere if approved as provided in Section 3 of these regulations)
    - (b) Complete each course for which he or she is registered, including any additional courses beyond the required 24 credits, unless the course has been dropped as provided in Section 2.G of these regulations.
  - (2) **Required Courses.** Complete the following courses: Federal Income Taxation I, Federal Income Taxation II, Introduction to Corporate Tax, Partnership Tax I, and Tax Practice and Procedure, unless any such requirement is waived by the Program Director.
  - (3) **Grade Requirements.** (See Section 9A(2) for conversion of letter grades to numerical grade point average).
    - (a) Achieve a C or better in all Required Courses;
    - (b) Receive not more than one grade below C-minus in elective courses;
    - (c) Achieve a cumulative grade point average of 2.5 or better after completion of 12 credits; and
    - (d) Upon completing 24 or more credits, have a cumulative grade point average of 3.0 or better.
  - (4) **Timing Requirements.** A full-time student must complete the Degree Requirements in two consecutive academic semesters. A part-time student must complete the Degree Requirements in not more than eight consecutive semesters. With the written approval of the Program Director, a student may change his or her status from full-time to part-time or the converse.
- C. Waiver of Certain Degree Requirements.**  
The Program Director, upon receipt of a written request from a student expressing good cause, may waive the requirement that the student:
- (1) complete a particular Required Course, or
  - (2) comply with the timing requirements.
- D. Tax Ethics. Tax Ethics Program:** Prior to graduation, all GTP students who have not completed TX 914 Standards and Responsibilities in Tax Practice are required to participate in the GTP Tax Ethics Program. This half-day program is typically offered in the spring. In extraordinary circumstances, the Program Director may approve an alternative educational program as satisfying this requirement.
- E. Failure to Satisfy Degree Requirements.** Any student who fails to satisfy one or more of the Degree Requirements at the end of the program and has not received a waiver of that requirement as provided in these Regulations will be dropped from the program. Any student who has been so dropped may request relief from the Graduate Tax Program Committee, pursuant to Section 12 of these Regulations.

- F. Commencement Participation.** All students who fulfill the requirements for the LL.M. in Taxation degree as set forth in paragraph B above shall be entitled to participate in the School of Law Convocation and the Boston University commencement.
- G. Honors.** The LL.M. degree is not awarded with honors. The member of each graduating class with the highest cumulative grade point average is recognized at commencement with the Academic Achievement Award. The Ernest M. Haddad Award is presented to the member of the class who best exhibits overall ability, taking into consideration academic achievement, character, and potential to serve the public interest.
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## **Section 2. Registration and Course Selection.**

- A. Registration.** Every student must register by the end of the official registration period for each semester. The University reserves the right to require earlier completion of registration by pre-registration and pre-payment of tuition and fees.
- B. Late Registration.** The University will charge a late registration fee to a student who registers after the official registration period. A student may not register later than one week after the official registration period without the Program Director's written approval.
- C. BU Login and E-mail Account.** All GTP students must establish Boston University Academic Computing System (ACS) accounts, which will allow them to access e-mail, the Student Link, CourseInfo and other computer resources. For more information on setting up an ACS account, see Section 1C in the Supplemental Student Information.
- D. Terrier Card/BU ID:** All GTP students must obtain a Terrier Card for evening access to the building. This includes both full and part-time students.
- E. Course Selection; Maximum Credits for Full-Time Students.** A full-time student must register for no less than 10 credits and no more than 18 credits in each of two consecutive semesters. The normal course load for full-time students is 12 credits. Boston University does not charge additional tuition to full-time students whose total course load, including audited courses, does not exceed 18 credits in any given semester. However, because most students find the normal full-time course load of 12 credits quite demanding, a student may take more than 12 credits only with the written permission of the Program Director.
- F. Prerequisite and Corequisite Courses.** Prior to registering for a particular course, students should ensure that they have taken any prerequisite courses and have taken or registered for any corequisite courses. The Program Director, upon receipt of a written request from a student expressing good cause, may waive the requirement to take a prerequisite or corequisite course.
- G. Add/Drop Period and Course Withdrawal.** Students may drop and add courses at the beginning of each semester during the "Add/Drop" period specified on the academic calendar (generally the first two weeks of each semester). Students must submit schedule changes by completing a drop/add form, available at the Graduate Tax Program office. The Graduate Tax Program Director may authorize late drops and, with the instructor's approval, adds. However, unless the student demonstrates good cause for such a delay, a course that the Program Director permits to be dropped after the relevant deadline will appear on the student's transcript with a notation of "W/D" (withdrawal). A student who for any reason does not take an examination in a course for which he or she has registered and has not received permission to drop or withdraw from the course pursuant to this Section may or may not be granted some form of examination relief pursuant to Section 6.
- H. Wait List for Closed Courses.** Students wanting to add courses or seminars that are oversubscribed and listed as closed may ask to be placed on a wait-list. Wait listed students will be allowed to register in such closed courses and seminars if space permits at the end of the Add/Drop period.

**I. Independent Study.**

(1) **Credit.** An Independent Study Project provides an opportunity to earn one or two credits by completing an intensive research and writing project under close faculty supervision. Only one Independent Study Project may be taken for credit toward the LL.M. in Taxation degree, and credit is allowed only if the project is approved in advance by the Graduate Tax Program Director.

(2) **Approval.** Students must submit a written proposal to the Graduate Tax Program Director, consisting of a preliminary project outline and a letter from a Graduate Tax Program faculty member indicating that he or she:

- (a) has reviewed the outline,
- (b) believes that the topic is worth of study,
- (c) believes that the student has the interest and ability to complete the project, and
- (d) agrees to supervises the project.

A form designed to simplify the process of obtaining approval for an Independent Study Project is available from the GTP Office or on line at <http://www.bu.edu/law/central/llm/graduate/taxation/forms.html>

(3) **The GTP requires the following from a student who is working on a 1 credit Independent Study:**

- (a) A detailed outline two weeks after approval of the project;
- (b) A first draft submitted one month in advance of the due date;
- (c) Monthly meetings between student and faculty (with biweekly communications strongly encouraged);
- (d) A paper length of 25-30 pages (double spaced, 12 point Times New Roman font).

(4) **The GTP requires the following from a student who is working on a 2 credit Independent Study:**

- (a) A detailed outline two weeks after approval of the project;
- (b) A first draft submitted one month in advance of the due date;
- (c) Monthly meetings between student and faculty (with biweekly communications strongly encouraged);
- (d) A paper length of 50 -75 pages (double spaced, 12 point Times New Roman font).

**J. Auditing Courses.** Students must obtain written permission to audit a course from both the instructor and the Program Director on an official Audit Form available at the Graduate Tax Program office. An instructor may require that a student, as a condition to auditing the course, complete all work required of students taking the course for credit, including exams and papers. Audited courses will count toward the 18 credit per semester limit, but will not count towards the 24 credit Degree Requirement. Students may not audit required courses. A student, who wishes to include an audited course on his or her transcript at the end of a term, must obtain the instructor's written certification on an official Audit Form, indicating that he or she has satisfactorily audited the course. The audited course will appear with the notation "AUD" on the student's transcript.

**K. Program, Calendar and Schedule Changes.** The School of Law reserves the right in its sole judgment to make changes of any kind to its program, calendar, or academic schedule as it deems necessary or desirable. Changes may include varying course content, rescheduling classes with or without extending the actual academic term, canceling scheduled classes and other academic activities, and requiring or affording alternatives for scheduled classes or other academic activities. The School of Law may give notice of such changes as is reasonably practicable under the circumstances.

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### **Section 3. Credit for Courses Taken Outside the Graduate Tax Program**

- A. Credit Allowed.** A student may take courses offered by other programs either within or outside the School of Law for up to four credits towards the LL.M. in Taxation degree, provided that the following conditions are met:
- (1) **Level.** If the course is not part of a law school curriculum, it must be a graduate level course.
  - (2) **Prior Approval.** The student must obtain written approval to take the course before registering for it from the Program Director, the administration of the host school, and the course instructor.
  - (3) **Grades.** The student must receive a grade of B (or its equivalent) or better in the course.
  - (4) **Credits.** For any course taken within Boston University School of Law, the number of credits that are assigned to the course will be credited to the LL.M. in Taxation degree. For any graduate level course taken outside the School of Law, a maximum of two credits per course will be credited to the LL.M. in Taxation degree regardless of the number of credits assigned to the course by the host school.
  - (5) "Qualified Tax Courses" offered in the J.D. curriculum are treated as GTP courses for this purpose.
- B. Courses Taken at Another Law School.** A student who has completed twelve or more credits in the Graduate Tax Program at Boston University may petition the Graduate Tax Program Committee for permission to take courses for credit toward the Boston University degree at another ABA/AALS approved law school. The petition must be submitted prior to registering for the courses and must set forth the name of the law school to which the student intends to apply, details about the courses that the student intends to take, and the reason for the request.
- C. GPA Calculation.** Grades received in courses taken within Boston University School of Law for credit towards the LL.M. in Taxation degree will be calculated in the student's grade point average. Grades received in courses taken outside of Boston University School of Law will be recorded on the student's transcript but will not be calculated in the student's grade point average.
- D. Tuition Charges.** Full-time students of Boston University School of Law are not charged additional tuition for selected courses taken at Boston College Law School (within the 18 credit per semester limit). A cross-registration form may be obtained from the Graduate Tax Program office. Tuition and fees at all other schools are borne by the student.
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### **Section 4. Attendance, Preparation, Classroom Participation, Grade Adjustments, and Class Cancellations.**

- A. Attendance.** Each student is expected to attend regularly the classes in each course for which he or she is registered. Students must notify the Program Director, in advance if possible, of extended absences. A student who misses the first meeting of a seminar without the permission of the instructor may be administratively dropped from the course.
- B. Preparation and Classroom Participation.** Each student is expected to prepare assigned materials for each class and to participate in class discussion.
- C. Excessive Absences.**
- (1) **Notice by Instructor.** An instructor may exclude from the final examination in a course a student who has been warned that absences in a course are excessive, and whose absences thereafter continue. Such a student will receive a failing grade. A "warning" under this section may be communicated orally or in writing. A written warning will be deemed adequate if mailed to the address for the student that is on file with the Graduate Tax Program office.

- (2) **Failure to Attend Classes.** The Graduate Tax Program Committee may impose the following sanctions without advance notice to the student:
- (a) A student, whose cumulative unexcused absences from a course are the equivalent of four weeks of instruction, may be excluded from the final examination or any other further participation in the course or seminar and be given a failing grade.
  - (b) A student who has not attended any of his or her classes in a four-week period may be administratively dropped from the school.
- (3) **Petition for Relief.** A student upon whom either of the above sanctions has been imposed may petition the Graduate Tax Program Committee for readmission to the course or seminar, or to the Program generally, pursuant to Section 12. There is a heavy presumption against readmission, especially in cases where the student did not communicate with the Program Director, the instructor, or the Graduate Tax Program office about the absences before or during the period in which the absences occurred.
- D. Grade Adjustment.** Instructors will usually announce the basis upon which they will calculate their students' final grades on or before the first day of class. While grades will normally be based primarily on a student's level of achievement in an examination or paper or a combination of the two, an instructor, in determining a student's final grade in any course, may take into consideration a student's attendance, preparation and classroom participation. As a general rule, an instructor may, without advance notification, raise or lower grades achieved as a result of examinations and papers by one increment (e.g., from B to B+ or the converse) to reflect a student's classroom participation. Any exceptions to the general rule will be announced on or before the first day of class. Such exceptions may include raising or lowering a grade achieved as a result of examinations and papers by more than one increment.

**E. Class Cancellations.**

- (1) **Illness or Personal Reasons.** If an instructor should cancel a class due to illness or personal reasons, the Graduate Tax Program office will distribute an email to students stating that class has been cancelled. In addition, it will note the cancellation on the door to the classroom.
- (2) **Weather.** During inclement weather, such as snow, Boston University will decide whether to cancel daytime classes by 6:00 A.M. and evening classes by 3:00 P.M. As a general rule, the Graduate Tax Program will follow the lead of Boston University and the School of Law J.D. program in determining whether to cancel classes. However, because many Graduate Tax Program students commute long distances and because tax classes are held in the late afternoon and evening, it is possible that the Graduate Tax Program will decide to cancel classes, notwithstanding a contrary decision made by the University. When deciding to cancel classes due to inclement weather, the Graduate Tax Program will make the decision no later than noon. Once the Graduate Tax Program makes a decision, it will distribute an email to faculty and students stating that classes have been cancelled. It will also call faculty who are teaching on that day. It will post an announcement on the Graduate Tax Program web site. Finally, it will put an automatic reply notice on [gradtax@bu.edu](mailto:gradtax@bu.edu) stating that classes are cancelled. Students and faculty should submit all inquiries about weather to the [gradtax@bu.edu](mailto:gradtax@bu.edu) email account, not directly to the Assistant Director or Program Coordinator.
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## **Section 5. Recording of Classes.**

- A. Audio or Video Recording of Classes.** With the permission of the instructor, classroom proceedings may be recorded by the School of Law's Audiovisual Department for certain purposes including, but not limited to, accommodation of student illness, disability or religious holidays. Any use of audio or video recording devices in the classroom, without the instructor's express permission, is prohibited.
- B. Requests.** Students must submit any requests to record a class to the Graduate Tax Program office in writing two weeks in advance and should include the reason for the request.

- C. **Approval.** Faculty members may deny or grant requests for recording for any reason. Where an individual faculty member specifically approves a request for video or audio recording, the Graduate Tax Program office will make the recording available only to the person or group to whom permission has been granted and shall dispose of the recording as directed by the instructor.
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## Section 6. Examinations.

- A. **Examinations, Take Home Examinations, and Papers.** Each instructor determines the basis upon which a student's proficiency in the course taught by the instructor will be measured. Instructors may evaluate student performance through proctored examinations (either open or closed book), take home examinations, papers, oral presentations, or any combination of these.
- B. **Examination Schedule.** Except where an instructor has arranged to evaluate student performance by a means other than examination, all students, including non-degree students, are required to take the final examination as scheduled in each course for which they are registered.
- C. **Reports of Absences from Examinations.** Any student who for any reason is unable to take an examination as scheduled must promptly, and prior to the examination, report the facts to the Graduate Tax Program office and **NOT** to the instructor. This is essential in order to preserve the anonymous grading process. Whenever possible, instructors receive make up examinations together with all other examinations. Requests for relief can be granted only by the Graduate Tax Program Committee or, in an emergency situation such as recent onset of illness, by the Program Director or Assistant Director.
- D. **Excused Absences from Examination Due to Religious Holiday or Examination Schedule Conflict.** Students who wish to be excused from taking an exam on its scheduled date due to a religious holiday or examination schedule conflict should contact the Graduate Tax Program office at least one week before the scheduled examination date. A student will be excused from an examination that is scheduled to take place on a religious holiday that the student observes or an examination that is part of a schedule of (1) three examinations on three consecutive days of the examination period's first calendar week; (2) three examinations on three consecutive days of the examination period's second calendar week, if the third examination concludes no later than forty-eight hours after commencement of the first; (3) two examinations on one calendar day; or (4) four examinations on four consecutive calendar days. In the circumstance (1) or (2) above, the middle examination will be rescheduled. In circumstance (3), either examination may be rescheduled. In circumstance (4), either the second or third examination may be rescheduled. The rescheduled examination date will be as close to the originally scheduled date as possible, and ordinarily it will be no more than five days later than the originally scheduled date.
- E. **Requests for Examination Relief. Requests for Examination Relief.** Except as provided in Section 6. D, failure to take an in-class examination at the scheduled or rescheduled time or failure to submit a take home examination on time, will be excused only where the student's failure was caused by serious illness or other compelling causes beyond the student's control. A student who wishes to request examination relief for such reason must contact the Graduate Tax Program office prior to the scheduled time of the examination. The Program Director or Assistant Director has discretion to grant examination relief in cases where requests for relief are made prior to or during the time set for the examination. Requests for relief made after the time set for the examination are determined by the Graduate Tax Program Committee. When illness is the cause, the student's request must be supported by a statement from a physician who examined the student. The physician's statement must show the date, nature, and severity of the illness, and must give the physician's judgment as to the ability of the student to take the examination as scheduled. The Program Director shall have discretion to waive the requirement of a physician's statement with respect to any serious illness for which the Director of Boston University Student Health Services recommends that patients not leave home to be examined by a physician, but only with respect to a student who has reported the illness to Student Health Services. If the Program Director or Assistant Director decides that the student's failure to take or submit an examination on

time is excused, he or she will provide an appropriate remedy, which ordinarily will be to reschedule the examination for the earliest date consistent with the reason for recognizing the excuse.

**F. Unexcused Failure to Take or Submit an Examination on Time.** If the Graduate Tax Program Committee determines that a student, without compelling cause, has failed to take an in-class examination on time or has failed to submit a take home examination on time, the student will receive a failing grade of F on the examination and will receive no credit for the course. The failing grade will be included on the student's transcript and in the student's grade point average, weighted by the number of credits assigned to the course. However, the Committee may in its discretion allow the student to take and submit the examination, provided that the student does so immediately. If the Graduate Tax Program Committee so allows, a penalty will be imposed that reflects both the student's fault and any benefit the student might have obtained from delay. Ordinarily, this penalty will be a substantial reduction of the student's examination grade.

**G. Examination Rules.** The following rules, which apply generally to the relative conduct of the examinations, may be supplemented by the instructor for his or her course. A student who believes he or she has good cause for relief from one of these rules may submit a petition to the Graduate Tax Program Committee requesting some form of relief.

- (1) All final examinations are "closed-book" unless otherwise specified. A student may not consult books, notes, other materials, or other persons during an examination, except as authorized by the instructor. Students may have in their possession during an examination only those materials specified by the instructor.
- (2) Unless otherwise authorized by the Graduate Tax Program Committee, all final examinations will be at least two hours long. All questions and answers will be in writing.
- (3) Students with appropriately documented disabilities who are enrolled in Boston University courses or programs may be eligible for reasonable accommodations. Students seeking accommodations must provide appropriate medical documentation of their disability so that the Office of Disability Services (617-353-3658) can determine a student's eligibility for accommodations and, if the student is eligible, determine appropriate academic accommodations.
- (4) Students whose native language is not English and whose prior education has been in another language may qualify for additional time during examinations. Students who have had one or more years of education in English ordinarily will not qualify for additional time. Students who believe that they may qualify for extra time must submit a written request to the Program Director who may consult with members of the Graduate Tax Program Committee before making a decision on the request.
- (5) All final examinations, including take home examinations, shall be evaluated on an anonymous basis. Instructors shall identify students' papers only by numbers assigned by the Graduate Tax Program office.
- (6) Take home examinations shall be issued by and returned to the Graduate Tax Program office.
- (7) Use of cell phones, or other communication and/or recording devices, is forbidden unless authorized specifically by the Program Director in advance of the examination. Devices may not be used and must be shut off so they do not ring or vibrate.
- (8) A laptop computer may be used during in-class examinations by a student who has downloaded the appropriate ExamSoft software by the deadline published by the Graduate Tax Program, but only if that computer actually is running such ExamSoft software.
- (9) Except in the case of an emergency, students taking an in-class examination may leave the examination room only as necessary to use the restrooms.
- (10) Students may not have access to classrooms, lockers, libraries, or student offices during the course of an examination.
- (11) Students must stop writing and turn in their in-class examination papers when time is called.
- (12) Students must arrive on time for examinations. A student who arrives late for an examination will not be allotted any additional time after time is called.
- (13) No student may retake an examination for any purpose, except as otherwise permitted under these regulations.
- (14) Students may review essay portions of their examinations after final grades have been released by contacting their instructors. An instructor may not change a grade based upon such a review, unless it is determined that there was a computational or clerical error in recording the grade.

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## **Section 7. Papers.**

- A. Deadline for Submitting Papers.** Students must submit any final papers required by an instructor by 5:00 P.M. on the day after classes end unless the instructor has prescribed an earlier or later deadline.
- B. Extensions.** A student seeking an extension must submit a petition to the Graduate Tax Program office at least one week prior to the assigned due date whenever possible. The extension must be justified by an exceptional circumstance, and must be approved by both the Program Director or Assistant Director and the instructor of the course.
- C. Failure to Submit a Paper on Time.** If a student has failed to submit a paper on time without first having notified the Graduate Tax Program office, the student should promptly report the facts to the instructor or, if the paper is to be graded anonymously, to the Program Director or Assistant Director. The instructor may either impose a penalty for the late submission or extend the deadline, or may refer the matter to the Graduate Tax Program Committee for determination. The Committee may authorize an extension only after consulting with the instructor and only in the case of serious illness or other compelling cause beyond the student's control. If illness is the cause, the student must produce supporting documentation as described in Section 6. E for examination relief.

## **Section 8. Course and Teacher Evaluations.**

- A.** At the end of each course, the Graduate Tax Program office will ask each student to evaluate the course and the quality of instruction. Typically, students fill out the evaluation forms at the beginning of the last class in each course. It is the hope and expectation of the Graduate Tax Program that students will take this formal evaluation process very seriously and give constructive commentary that will help improve the quality of the program. If a student has any concerns about the course or the instructor, he or she should promptly bring them to the attention of the instructor and not wait until the formal evaluation process to express them. Students should also feel free to speak directly with the Program Director or Assistant Director.

## **Section 9. Grades, Class Rank, and Transcripts.**

### **A. Grading Scale and Procedure**

- (1) The School of Law uses a letter grading system. The minimum passing grade in each course or seminar is a D.
- (2) In calculating grade point averages, letter grades are given the following numerical equivalents:

A+	4.3
A	4.0
A-	3.7
B+	3.3
B	3.0
B-	2.7
C+	2.3
C	2.0
C-	1.7
D	1.0
F	0.0

For all courses with enrollments greater than 25, the Faculty has suggested the following grade distribution:

A+	0-5%	
A+, A, A-	20-30%	(subject to 5% limitation above)

B+ and above	40-60%	(subject to limitations on A range above)
B	10-50%	(subject to limitations above and below)
B- and below	10-30%	(subject to limitations below)
C+ and below	0-10%	
D, F	0-5%	

- (3) The Graduate Tax Program office will release final grades to students as soon as possible after the close of the examination period. Final grades will not be released to students directly by instructors under any circumstances.
- (4) Except in the case of demonstrable clerical or computational error, grades submitted as final by an instructor to the Graduate Tax Program office may not be changed, even upon the request of the instructor, except by vote of the Faculty of the School of Law.

**B. Class Rank.** Class rank is calculated and issued in May of each year and is based on the cumulative averages of all students, full and part time, graduating in that academic year. In addition, an interim ranking of only full time students is made at the end of the fall semester.

**C. Transcripts and Other Student Records.**

- (1) A student's transcript and record will be made available to the Dean, his/ her representative, the Program Director, the Assistant Director, members of the faculty, the student, and others to the extent permitted by law. No other persons may have access to a student's transcript and record without the written consent of the student.
- (2) Law School transcript requests are processed by the School of Law Registrar's Office. Request forms for transcripts are available at the School of Law Registrar's Office, or you may mail or fax a signed, written request. You may email a transcript request to [lawreg@bu.edu](mailto:lawreg@bu.edu) only if you are going to pick up the transcript from the Registrar's Office. You will be required to sign a printed copy of your request at that time. The Registrar's Office does not accept telephone requests for transcripts. All requests must bear the student's signature and should include their name, BU ID number or social security number, program, number of transcripts requested (maximum of 10 per request), and whether the transcripts should be unofficial or official. Transcripts mailed or issued directly to the student are provided free of charge. Transcripts mailed or issued to a third party are subject to a \$3.00 fee per transcript.

## Section 10. Leaves of Absence and Withdrawals

**A. Leaves of Absence.** A student seeking a temporary interruption of study must submit a written request for a leave of absence, setting forth the reasons for the leave and the activities in which the student expects to be engaged during the leave, to the Program Director, who may, in his discretion, grant the request with such conditions as he may deem appropriate. In addition to any special conditions imposed, the following rules apply to all leaves:

- (1) **Length.** Leaves ordinarily will not be granted for periods longer than one semester.
- (2) **Extension.** A student seeking to extend a leave must submit a written petition to the Program Director before the leave has expired. The total length of a leave may not exceed two consecutive semesters.
- (3) **Return.** A student returning from a leave must send written notification to the Graduate Tax Program office at least two months before the beginning of the semester in which the student wants to return. A student failing to give such notice may not return for that semester without the Program Director's permission.
- (4) **Four year rule.** A student who takes a leave of absence is still expected to comply with the Timing Requirements set forth in Section 1.B.(4).

- B. Lapse of Program Completion.** A student shall be dropped from the program if:
- (1) the student has not completed the Degree Requirements in a timely manner pursuant to Section 1.B.(4), or
  - (2) the student has not registered to take courses in a semester, and has not been granted a leave of absence.
- A student who has been dropped from the Program pursuant to this section may file with the Program Director to be considered by the Graduate Tax Program Committee, a petition for reinstatement pursuant to Section 12.C.
- C. Withdrawal in Good Standing.** Withdrawal in good standing becomes effective only upon submission of an official withdrawal form to the Program Director or Assistant Director, irrespective of the reason for withdrawal. No student may withdraw in good standing until all obligations to the University have been paid. Tuition refunds may be sought in accordance with University regulations.
- D. Readmission of Students Who Have Withdrawn.** A student who has withdrawn from the Program may submit a written request for readmission to the Graduate Tax Program office. The office will refer the request to the Graduate Tax Program Committee. The request must explain the circumstances of the withdrawal, the reasons for not having requested a leave of absence, and the events leading to the request for readmission. After considering the petition and the student's record, the Committee may grant readmission, with any conditions deemed appropriate, or may require the student to reapply through the ordinary admissions process.
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## **Section 11. Seven Semester J.D./LL.M. in Taxation Program**

- A. Program Overview.** The School of Law offers qualified Boston University J.D. candidates the opportunity to earn an LL.M. in Taxation with only one semester of full time post-J.D. study. In order to be eligible for the LL.M. degree, a seven-semester student must earn a total of 24 credits in qualified tax courses. The student, however, is given advanced standing toward the LL.M. degree for 12 credits in qualified tax courses taken as a part of the J.D. course of study. (Credit will not be given toward the LL.M. degree for Graduate Tax Program courses which are in whole or in part repetitive of courses taken in the J.D. curriculum.)
- B. Admission Requirements.** In order to qualify for admission to the Seven Semester Program, a Boston University J.D. student must:
- (1) have and maintain a cumulative G.P.A. of B or better, and
  - (2) complete with grades of B or better the basic Federal Income Taxation course (for which credit toward the LL.M. degree is not given) and 12 or more additional credits of qualified tax courses (12 of which may be credited toward both the LL.M. and the J.D. degree programs.) **These latter courses must include at least one corporate tax course and at least one partnership tax course.** A Boston University J.D. student interested in the Seven Semester Program is strongly encouraged to satisfy the GTP's tax ethics requirement as described in Section 1.D prior to completing the J.D. degree, either by completing TX 914 (Standards and Responsibilities in Tax Practice) or by participating in the GTP Tax Ethics Program, in order to avoid potential scheduling difficulties in the seventh semester.
- C. Qualified Tax Courses.** As a general rule, only tax courses which are taught by members of the full-time faculty or members of the Graduate Tax Program faculty qualify for credit toward the LL.M. in Taxation degree. Questions about whether a particular course qualifies may be addressed to the Program Director.
- D. Admission Procedure.** Any Boston University J.D. student who has taken the basic Federal Income Taxation course may apply for admission to the Seven Semester Program. Typically, applications will be made during a student's fourth or fifth semester in the J.D. program. Applicants must follow the regular application process for admission to the Graduate Tax Program, with the following exceptions: (i) they need to submit only one letter of recommendation which must be from a member of the J.D. faculty and (ii) they do not need to provide official transcripts of their pre-J.D. program academic work. Applicants will be notified whether they will be offered admission to the Seven Semester Program promptly after the application file is complete. All offers of admission to the Graduate Tax Program are conditional upon the applicant completing the admissions requirements set forth above and successfully completing the J.D. program. Denial of admission to the Seven Semester Program does not preclude admission to the Graduate Tax Program on a regular basis.

- E. Academic Regulations.** The Academic Regulations for the J.D. Program apply to students who have been offered admission to the Seven Semester Program until they receive their J.D. degrees. Thereafter, the Academic Regulations of the Graduate Tax Program apply. A student may request relief from this, or any other Seven Semester Program requirement, pursuant to the procedures set forth in the Academic Regulations of the Graduate Tax Program.
- F. Transcripts.** The School of Law will maintain and provide separate transcripts for the J.D. program and the Graduate Tax Program. The LL.M. transcript will list, with grades, all tax courses taken by the student while enrolled in the J.D. program, including the basic Federal Income Taxation course, and will indicate which of those courses are being credited toward the LL.M. degree as well as the J.D. degree. The grades received in the indicated courses will be calculated in the student's grade point average in the Graduate Tax Program.
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## **Section 12. The Graduate Tax Program Committee**

- A. Authority.** The Graduate Tax Program Committee has overall responsibility for the academic policy and administration of the Graduate Tax Program including, but not limited to, functions assigned to it by these Academic Regulations.
- B. Petitions to the Committee.** Students may submit a petition to the GTP Director regarding a matter to be considered by the GTP Committee. The Director may bring appropriate petitions before the Committee. Petitions should state all material facts and specify the relief sought. Appropriate supporting statements should accompany the petition.
- C. Reinstatement**
- (1) **Petition for Reinstatement.** A student who is dropped from the Graduate Tax Program for failure to fulfill the degree requirements or otherwise may petition the Graduate Tax Program Committee for reinstatement. Such petitions must clearly state all circumstances leading to the student's deficient performance, and must be accompanied by supporting statements or documents as appropriate. Grounds or circumstances omitted from such a petition will not afford a basis for reconsideration of a petition that has been denied. Where a student indicates that a medical condition should be taken into consideration by the Committee as a contributing factor, a full statement from the attending physician must accompany the petition.
  - (2) **Relief Available.** The Graduate Tax Program Committee may in its discretion grant such relief and upon such conditions as it deems appropriate. Such relief may include, but is not limited to, retaking a course, taking additional courses, achieving a successful grade in a course or courses to be taken, or a combination of the above.
- D. Committee Procedure.** The Graduate Tax Program Committee will normally consider a petition in executive session. A student who has been dropped from the Graduate Tax Program may of right appear once before the Committee if his or her petition for readmission is denied. In all other cases, requests to appear before the Committee will be granted only in extraordinary circumstances. The Graduate Tax Program Committee will notify the student of its decision in writing. Committee decisions are final and not subject to reconsideration absent compelling circumstances.
- E. Composition.**
- (1) The Graduate Tax Program Committee shall consist of:
    - (a) the Director of the Graduate Tax Program, who shall serve as Chair of the Committee;
    - (b) the Assistant Dean for Graduate and International Programs;
    - (c) a member of the full-time faculty of the School of Law; and

- (d) such other members of the full-time faculty of the School of Law and the adjunct faculty of the Graduate Tax Program as may be recommended by the Program Director and appointed by the Dean of the School of Law.

(2) The members of the committee during the academic year 2011/2012 are:

- (a) Daniel M. Berman, Chairman
- (b) David B. Casten
- (c) Lillian V. Faulhaber
- (d) Alan L. Feld
- (e) William W. Park (Fall 2011)
- (f) Brainard L. Patton, Jr.
- (g) Ameer A. Ponda
- (h) John N. Riccardi, *ex officio*
- (i) David I. Walker (Fall 2011)