

Graduate Tax Program
Academic Regulations

As approved by the Graduate Tax Program Committee August 22, 2019

Preamble

The academic regulations of the GTP apply equally to all enrolled students. It does not matter if a student is pursuing their studies in-residence, on-line, or through a combination of these formats. The intent is to treat all enrolled students in the same manner regardless of how they enroll in courses. The terms “on-line” and “residential” do not refer to different classes of students. These terms indicate the delivery method that the student has selected for a particular course. For example, students registered for LAWTX 901 A1 are residential students, and students registered for LAWTX 901 OL are online students.

Article I. Master of Laws in Taxation Degree Requirements.

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.

A. Degree Requirements.

To qualify for the LL.M. in Taxation, a candidate must satisfy the following requirements:

(1) Credit Requirements.

- (i.) Complete with a passing grade a minimum of 24 credits in the Graduate Tax Program curriculum (or elsewhere if approved as provided in Article 2.J of these regulations); and
- (ii.) 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 Article II.D. of these regulations.

(2) Grade Requirements.

(See Article V for conversion of letter grades to numerical grade point average).

- (i.) Achieve a C or better in all Required Courses;
- (ii.) Receive not more than two grades below C-minus in elective courses;
- (iii.) Achieve a cumulative grade point average of 2.0 or better after completion of 12 credits; and
- (iv.) Upon completing 24 or more credits, have a cumulative grade point average of 2.3 or better.

(3) Timing Requirements.

Except as provided in Article VI, for students in the Six Semester Program and Seven Semester Program, a full-time student must complete the Degree Requirements in two consecutive academic semesters. A part-time student must complete the Degree Requirements within four consecutive years. The manner in which courses are taken (online or residential) does not impact timing requirements.

B. 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. A part-time student for whom the Timing Requirements have been waived pursuant to Paragraph J. shall not be eligible to receive the Academic Achievement Award.

C. 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. 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.

D. 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 administratively withdrawn from the program. Any student who has been so withdrawn may request relief from the Graduate Tax Program Committee, pursuant to Article VII of these Regulations.

E. Maximum non-GPA credits

Some sources of credit do not produce grades that are included in a student's grade point average (GPA), even if the grades appear on the transcript. These sources include courses taken elsewhere in the university or at other law schools, credit for independent papers supervised by instructors who are not part of the law school's full-time faculty, credits earned for externships, and credit for classes taken on a "Credit/Non Credit/Honors" basis.

A student may not apply more than four credits from such sources toward the total required for graduation, except as otherwise provided in Paragraph K regarding advanced standing for courses taken in a graduate tax program at another ABA approved law school.

F. Required Courses.

Unless any of the following requirements are waived by the Program Director, the following five courses (a) through (e) are required, and may be taken in either residential or online format.

- (1) LAWTX 901 Federal Income Taxation I;
- (2) LAWTX 902 Federal Income Taxation II;
- (3) LAWTX 933 Introduction to Corporate Tax;
- (4) LAWTX 930 Partnership Tax I;
- (5) LAWTX 907 Tax Practice and Procedure;

The following courses offered in the BU Juris Doctor program may be taken in lieu of the Federal Income Taxation I & II and Introduction to Corporate Tax courses listed above, respectively:

- (i.) LAW JD 889 Introduction to Federal Income Taxation;
- (ii.) LAW JD 887 Taxation of Corporations and Shareholders.

G. Course Load

A full-time student must register for no less than 10 credits and no more than 18 credits in each of two consecutive semesters (not including summer 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.

Part-time students must ensure that they register for enough credits each semester to satisfy the Timing Requirements for Graduation and must comply with the Leaves of Absence rules for any fall or spring semester in which the student does not intend to register for any classes.

H. Course Waivers.

The Program Director, upon receipt of a written request from a student expressing good cause, may approve a request to waive the requirement that the student complete a particular Required Course.

I. Timing Requirements for Matriculation.

Students must matriculate in at least one course within the Graduate Tax Program within one calendar year of the date of their acceptance. Failure to do so will require the student reapply for admission into the program. Prior acceptance will not guarantee successful reapplication.

J. Timing Requirements for Graduation.

Except as provided in Article VI, for students in the Six Semester Program and Seven Semester Program, a full-time student must complete the Degree Requirements in two consecutive academic semesters. A part-time student must complete the Degree Requirements within four consecutive years. The manner in which courses are taken (online or residential) does not impact timing requirements. The Program Director, upon receipt of a written request from a student expressing good cause, may approve an extension of the Timing Requirements.

K. Advanced Standing

A person who has previously been enrolled in a graduate tax program at another ABA approved law school may be considered for admission to the Boston University Graduate Tax Program with advanced standing. Credit toward the Boston University Master of Laws in Taxation degree for courses previously taken will be determined by the Program Director on an ad hoc basis, provided that a student admitted with advanced standing must complete eighteen or more credits in the Boston University Graduate Tax Program in order to qualify for the Boston University Master of Laws in Taxation degree. A maximum of 6 advanced standing credits is allowed to be applied towards the LL.M. degree.

L. Leaves of Absences

A student seeking a temporary interruption of study during a fall or spring semester, 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. Residential and online students who take a leave of absence during a summer session need not submit a written request. 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 one year.

(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 Paragraph J.

M. Withdrawal.

(1) Lapse of Program Completion.

A student shall be administratively withdrawn from the program if:

- (i.) the student has not completed the Degree Requirements in a timely manner pursuant to Article I, or
- (ii.) the student has not registered to take courses in a semester, and has not been granted a leave of absence.

(2) 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.

N. Readmission.

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.

Article II. Registration and Course Selection.

A. Registration and Late 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. Full time residential students may register for the online section of no more than three courses (6 credits) during their LL.M. studies. A student may not register later than one week after the official registration period without the Program Director's written approval.

B. Course Selection

Students are strongly encouraged to consult with the Program Director or Assistant Director prior to selecting courses each semester to ensure that they are on track to meet graduation requirements.

C. 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 the required form from a student expressing good cause, and in consultation with the relevant tax faculty, may waive the requirement to take a prerequisite or corequisite course.

D. 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 the required form to the Graduate Tax Program regarding any schedule change. This form must be received before the end of the Add/Drop deadline. 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). Students should consult with the GTP office and office of financial aid to understand any potential impact to tuition, scholarship, or loan obligations that may result in the case of dropping or withdrawing from one or more courses.

E. 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.

F. 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, a specification of the number of credits the student expects to earn upon successful completion of the project, and a letter from a Graduate Tax Program faculty member indicating that he or she:

- (i.) Has reviewed the outline,

- (ii.) Believes that the topic is worthy of study,
 - (iii.) Believes that the student has the interest and ability to complete the project, and
 - (iv.) Agrees to supervise the project.
- (3) Approval Form.
A form designed to simplify the process of obtaining approval for an Independent Study Project is available from the GTP Office.

(4) Guidelines.

Upon approval of an Independent Study proposal, the student must consult further with the Graduate Tax Program faculty member who is supervising the project. It is up to the faculty member, in his or her discretion, to establish essential details for the conduct of the Independent Study, subject only to the guiding principle that the amount of effort required of a student to complete an Independent Study is to be commensurate with the amount of work required to complete a course which offers the same number of credits. These details should include a specific timetable for meetings and for the submission of detailed outlines and drafts, and a determination of the length of the final paper. While the length of the final paper is at the discretion of the faculty member, it is anticipated that most papers for a two credit Independent Study will be in the range of 7,500 to 15,000 words.

G. Credit for Courses Taken Outside the Graduate Tax Program

(1) Courses Taken at Boston University

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:

- (i.) Level: If the course is not part of a law school curriculum it must be a graduate level course.
- (ii.) 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.
- (iii.) Grades: The student must receive a grade of B (or its equivalent) or better in the course.
- (iv.) 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 in other Boston University schools and colleges, the number of credits toward the LL.M. in Taxation degree shall be determined by the Program Director after consultation with the School of Law Registrar to assure that the amount of credit to be allowed is consistent with standards established by the American Bar Association Section of Legal Education and Admissions to the Bar.

(2) Courses Taken at Another Law School

- (i.) A student who has completed twelve or more credits in the Graduate Tax Program at Boston University may petition the Graduate Tax Program Director for permission to take courses for credit toward the Boston University degree at another ABA 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.
- (ii.) Except as provided in Article VI, courses taken for credit toward any completed degree will not be eligible for credit toward the Boston University LL.M. in Taxation degree.

(3) 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.

(4) Tuition Charges

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.

H. 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.

I. Course Priority

The Graduate Tax Program prescribes the procedures regarding wait-lists for oversubscribed classes. Students desiring to add courses or seminars that have been announced as closed should request that they be put on a wait-list. To the extent space becomes available, assignments to such courses or seminars will be made no later than the close of the Add/Drop period in each semester. The Graduate Tax program reserves the option to offer priority registration to full-time LL.M. students over part-time or dual-degree students who have the opportunity to enroll in the course in a subsequent semester. Any student who misses the first meeting of a seminar without the Director's and instructor's advance permission may be administratively dropped from the seminar.

J. Non-Degree Candidates

In some circumstances, a student may be allowed to enroll in select courses on a non-degree basis. If the student is subsequently admitted to a degree or certificate program covered by these regulations, the courses taken may be applied to the award of the degree or certificate as determined by the Program Director.

Article III. Classroom Expectations.

A. Attendance.

Each student is expected to attend regularly the classes in each course for which he or she is registered. (As used in this Section, "class" or "classes" shall include online sessions and modules.) The availability of hybrid classes for viewing online is insufficient grounds to excuse a student from regular residential attendance in a class for which that student has register for in-class instruction. Faculty have discretion to consider such students absent from class, but must communicate such policies at the beginning of the semester. 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. Online students are expected to participate in online discussion boards, conference calls, email submissions, and assessments (as applicable) on a regular basis, keeping pace with the class and fellow students to advance the shared learning experience.

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, in writing, or digitally through e-mail to the student's BU e-mail address. 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 or, in the case of an e-mailed warning, to the student's BU e-mail address.

(2) Failure to Attend Classes.

The Graduate Tax Program Committee may impose the following sanctions without advance notice to the student:

- (i.) 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.
- (ii.) A student who has not attended any of his or her classes in a four-week period may be administratively dropped from the school.
- (iii.) A student enrolled in the online section (OL) of a course who has not logged in to the course site for a period of four consecutive weeks may be denied access to the course site and may be excluded from the final examination or any other further participation in the course and be given a failing grade until the matter is resolved with the GTP Director.

(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 Article VII. 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. In no case will a petition for relief be granted where the missed classes are available on-line through a hybrid course offering and the petition does not include logging into the online classes.

D. 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 and be announced on the course site for students enrolled in an online section of a hybrid course.

(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 and faculty 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 3:00 P.M. 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 for any canceled courses on the individual course sites in Blackboard. Students and faculty should submit all inquiries about weather to the gradtax@bu.edu email account, not directly to the Associate Director or Program Coordinator.

E. Recording of Residential Classes

(1) Audio or Video Recording of Classes.

Any use of audio or video recording devices in the classroom, without the instructor's express permission, is prohibited. The vast majority of in-residence classes are recorded by the School of Law's Audiovisual Department as a standard practice and are available on the course Blackboard site. With the permission of the instructor and the Graduate Tax Program, residential classroom proceedings that are not typically recorded or made available online 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. Students are prohibited from reposting or otherwise distributing all or any portion of a recorded class for any reason.

(2) Requests.

Students must submit any requests to record a residential-only class to the Graduate Tax Program office in writing and must include the reason for the request.

(3) Approval.

Faculty members and /or the Graduate Tax Program may deny or grant requests for recording for any reason. 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.

F. 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, interim assessment, mid-term, conference call, email submission, 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. Digital attendance records are kept for online students and may be the basis for upward or downward grade adjustments at the discretion of the instructor. 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.

Article IV. Examinations and Papers.

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 any of a variety of assessment methods including quizzes, timed 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 and to submit any final papers on the due date assigned by the course instructor 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 requirement extends to online exams, quizzes, final papers, and other evaluations. It includes e-mail and all other communications with the instructor (or with a teaching assistant). Because violation of this rule implicates the anonymity of the examination process and compromises the grade-integrity of all examination-takers in a course, the GTP takes the violation of this provision very seriously. Whenever possible, instructors receive make-up examinations together with all other examinations.

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 circumstances above apply only to examinations that are required to be completed within 24 hours or less. Students will not be granted examination relief for take-home examinations for which the student has more than 24 hours to complete the exam unless there is no period of at least 24 hours during the take-home exam window in which the student does not have a scheduled timed exam. 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. Failure to Take Exam as Scheduled or Submit Exam/Paper by Due Date.

Except as provided in Article IV.D, failure to take an examination at the scheduled or rescheduled time, or failure to submit a take home examination or paper 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.

For students taking an examination in an online format, a "compelling cause" under this section includes technology problems that are beyond the student's control. When technology issues are the cause, the student will fully explain what the problems were and the GTP will receive a technology report from either the BU LAW technology group, the Office of Distance Education technology support personnel, and/or the external exam software provider, and a decision will be made on the nature of the technological problem and whether or not examination relief will be accorded.

F. Requests for Examination Relief.

A student who wishes to request examination relief must contact the Graduate Tax Program as soon as possible, ideally prior to or during the time set for the examination or due date of take home examination or paper. 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 (or due date of take home examination or paper) are determined by the Graduate Tax Program Committee or, in an emergency situation such as recent onset of illness, may be made by the Program Director or Assistant Director.

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.

(1) Requests related to illness or medical emergency.

When illness or medical emergency 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 illness extends beyond the end of the examination period, the Program Director may determine that it is no longer appropriate to permit the student to take the final examination and may propose alternative remedial action. Such action may include, but is not limited to, the following:

- (i.) The student takes a special make-up examination, the time for which is to be determined by the Director, in consultation with the course instructor, with such special make-up examination being given for the purpose of awarding credit for the course either with or without grade, as determined by the Director;
- (ii.) The student be allowed to drop the course; or
- (iii.) The student retakes the entire course.

(2) Requests for reason other than illness or medical emergency.

All requests not related to illness or medical emergency should be made to the Graduate Tax program as soon as the student becomes aware of the issue necessitating the request. The Program Director may consider the student's failure to make a timely request as grounds for denying such request. The Program Director may also require the student to submit additional documentation, such as a statement from the student's employer for requests related to professional conflicts, to support the student's request. Full-time students are expected to prioritize their exams over any outside work or professional commitments and will not be excused from taking an exam on its scheduled date for conflicts related to their current employment.

G. 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 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.

H. 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.
- (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 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 qualify for additional time during mid-term and final examinations only. Students who have had two or more years of education in English do not qualify for additional time. Upon matriculation, the GTP will determine whether students qualify for additional time and will notify students of their qualification prior to the mid-term and final examination periods.
- (5) All final examinations, including take home examinations and papers, shall be evaluated on an anonymous basis to the extent possible. Students and instructors are expected to follow exactly the procedures established by the Graduate Tax Program office for the identification of examination answers and, to the extent feasible, papers, by numbers rather than by name to assure the anonymity of the grading process.
- (6) 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.
- (7) A laptop or desktop computer may be used during timed examinations by a student who has downloaded the appropriate exam software by the deadline published by the Graduate Tax Program, but only if that computer actually is running such exam software.

- (8) No student may retake an examination for any purpose, except as otherwise permitted under these regulations.
- (9) 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.
- (10) A student who, for any reason, has been granted permission to reschedule an examination after the regularly scheduled date is prohibited from discussing with other students any aspect of the examination questions or answers prior to taking the rescheduled examination. In the unusual circumstance where a student is granted permission to take an examination prior to its regularly scheduled date, the student is prohibited from discussing the examination or its contents with any student who has not yet taken the exam.
- (11) If a student experiences a technology failure while taking a timed exam remotely, the student is responsible for using his or her best efforts to contact the law school IT and/or exam software IT support personnel to resolve the issue so that the student can complete the exam within the timed requirements. If the student is unable to complete the exam within the requisite time due to technology failure, the student may contact the Graduate Tax Program office to request additional time to complete the exam. Such request must be made during or immediately following the close of the exam and must clearly explain the issue, including at what point during the timed period the issue arose, and the steps the student took to resolve the issue. The Program Director or Assistant Director shall have discretion to determine whether or not to grant the student additional time to complete one or more sections of the exam and may refer the matter to the Graduate Tax Program Committee for determination. Under no circumstances should the student contact the instructor to discuss any technology or other issues encountered during the exam so as to preserve anonymity in grading.

Article V. 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

(3) 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%	

(4) 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.

(5) 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 since the last calculation of class rank. In addition, an interim ranking of only full time students is made at the end of the fall semester. A part-time student for whom the Timing Requirements have been waived pursuant to Section 1.C. will not be included in the class rank.

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 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 nominal fee per transcript.

D. Failed Courses.

When a student fails a course, the student will receive credit for that course, but the failing grade will be included on the student's transcript, and in the student's grade point average, weighted by the number of credit hours assigned to the course.

Article VI. Concentrations, Certificates, and Dual-Degree Programs

A. Concentrations

The Program offers one optional concentration in Estate Planning. The concentration requires the successful completion of three required courses and at least three elective courses that qualify for the concentration, as indicated in registration materials.

B. Certificates

(1) Estate Planning

The Estate Planning Certificate (“EPC”) is a 12-credit certificate designed to provide professionals (lawyers and non-lawyers) with enhanced, specialized tax knowledge in the legal sub-specialty of Estate Planning. EPC students must complete the following 3 required courses and 3 of the listed elective courses, with an overall GPA of 3.0 (“B”) or better:

(i.) Required Courses

LAWTX 904 Estate & Gift Taxation
LAWTX 935 Estate Planning
LAWTX 937 Taxation of Trusts and Fiduciaries

(ii.) Elective Courses

LAW TX 918 Life Cycle of a Business Venture
LAWTX 920 Tax Aspects of Buying & Selling a Business
LAWTX 933 Introduction to Corporate Taxation
LAWTX 930 Partnership Tax
LAWTX 934 Advanced Estate Planning
LAWTX 958 International Estate Planning
LAWTX 950 Tax Aspects of Charitable Giving
LAWTX 969 Business Succession Planning
LAWTX 975 Estate Planning and Drafting
LAWTX 977 Elder Law
LAWTX 984 Taxation of S-Corporations
LAWTX 991 World of LLCs

Certificate students will be graded alongside the LL.M. students, using the same grading standards. The EPC’s academic requirements may be completed on a full- or part-time basis and must be completed within a maximum of three years. Given that the required courses are typically not all offered during a single semester, EPC students should expect to enroll in a minimum of two semesters to complete the certificate requirements.

All credits earned as part of the Estate Planning Certificate can be applied as advanced standing credits to the 24 credits required for completion of the LL.M in Taxation degree. Credits earned during the Certificate are eligible for transfer to the LL.M in Taxation degree within 4 years from the start of the Estate Planning Certificate.

C. Six Semester and Seven Semester Combined J.D./LL.M. in Taxation Programs.

(1) Overview of Programs.

The School of Law offers programs that allow qualified Boston University J.D. candidates and graduates the opportunity to earn both a J.D. and an LL.M. in Taxation in a total of six semesters or seven semesters. The Six Semester Program is appropriate only for students who are committed to the study of tax law prior to the start of their 3L year. The Seven Semester Program is appropriate for students who want to explore a broader range of legal subjects before committing to the study of tax law. In both programs, a student must earn a total of 24 credits in Qualified Tax Courses in order to be eligible for the LL.M. degree. Students in the Six Semester Program are able to apply all 24 credits to both the J.D. and the LL.M. degrees. Students in the Seven Semester Program are given advanced standing toward the LL.M. degree for 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 that are, in whole or in part, repetitive of courses taken in the J.D. curriculum. Although it is not required that an application for admission to the Six Semester Program be filed before the end of a student's second year in law school, it is incumbent on any student who is interested in the program to consult no later than the end of his or her third semester in law school with appropriate administrators in the J.D. program and the Graduate Tax Program to confirm that the student is electing to take, in his or her second year, courses that will make it possible to complete all of the requirements for award of both the J.D. and LL.M. in Taxation degrees by the end of his or her third year.

(2) Seven Semester Program Admission Requirements.

In order to qualify for admission to the Seven Semester Program, a Boston University J.D. student must:

- (i.) Have and maintain a cumulative G.P.A. of 3.0 or better, and
- (ii.) Have completed, with grades of B or better, at least 6 credits in Qualified Tax Courses, which must include Introduction to Federal Income Taxation and at least one corporate tax course or at least one partnership tax course.

(3) Six Semester Program Admission Requirements.

In order to qualify for admission to the Six Semester Program, a Boston University J.D. student must:

- (i.) Have and maintain a cumulative G.P.A. of 3.0 or better through the 2L year; and
- (ii.) During the 2L year, complete with a grade of B or better the four credit Introduction to Federal Income Taxation course.

(4) Qualified Tax Courses.

Qualified Tax Courses shall be determined by the Program Director in each term. As a general rule, only tax courses that are taught by members of the Boston University School of Law J.D. 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. Students in both the Six Semester Program and the Seven Semester Program may apply only Qualified Tax Courses for credit toward the LL.M. in Taxation degree.

(5) Admission Procedure.

A Boston University J.D. student must submit an application for admission to the Six Semester Program at any time during the student's second year of J.D. studies, typically during the fourth semester. Applications for admission to the Seven Semester Program are typically 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 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, in the case of the Seven Semester Program, successfully completing the J.D. program. Denial of admission to either the Six Semester Program or the Seven Semester Program does not preclude admission to the Graduate Tax Program on a regular basis.

(6) Six Semester Program Graduation Requirements.

Six Semester Program students who complete all requirements of the J.D. and LL.M. in Taxation degrees as prescribed in the Academic Regulations for the J.D. Program and the Academic Regulations of the Graduate Tax Program will be awarded both the J.D. degree and the LL.M. in Taxation upon graduation. A student who fails to meet the requirements for the LL.M. in Taxation degree but otherwise meets the requirements for the J.D. degree will be awarded the J.D. degree but not the LL.M. degree. A student who does not meet the requirements for the J.D. degree may not be awarded the LL.M. degree, even if the student has otherwise completed all requirements for the LL.M. degree.

(7) Academic Regulations.

(i.) Six Semester Program Students.

Both the Academic Regulations for the J.D. Program and the Academic Regulations of the Graduate Tax Program apply to students in the Six Semester Program. If it should appear, in connection with addressing an issue, that there is an inconsistency in the Regulations, the Program Director and the Associate Dean for Academic Affairs shall jointly determine the most appropriate disposition of the issue.

(ii.) Seven Semester Program Students.

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.

(iii.) A student may request relief from any requirement of the Six Semester Program or the Seven Semester Program pursuant to the procedures set forth in the Academic Regulations of the Graduate Tax Program.

(8) 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 Qualified Tax Courses taken by the student while enrolled in the J.D. program, 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.

(9) Timing requirements.

For students in the Seven Semester Program, a full-time student must complete the Degree Requirements in one academic semester at any time within four years completion of the JD. A part-time student must complete the Degree Requirements within the four years immediately following the completion of the JD. 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.

Article VII. Governance Committee and Petitions

A. Committee and Structure.

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. The Graduate Tax Program Committee shall consist of:

- (1) the Director of the Graduate Tax Program, who shall serve as Chair of the Committee;
- (2) the Assistant Dean for Graduate and International Programs;
- (3) a member of the full-time faculty of the School of Law; and
- (4) such other members of the full-time faculty of the School of Law and the adjunct faculty of the Graduate Tax Program as recommended by the Program Director and appointed by the Dean of the School of Law.

B. Petition Process and Procedure

Students may submit a petition to the Program 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.

A student who has been administratively withdrawn 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 Program Director will notify the student of the Graduate Tax Program Committee's decision in writing. Committee decisions are final and not subject to reconsideration absent compelling circumstances.

C. Petition Matters

- (1) Admission to Six Semester and Seven Semester Combined J.D./LL.M. in Taxation Programs

A student who does not meet the minimum Qualified Tax Courses grade and/or overall GPA requirements under Article VI.C for admission to either the Six Semester or Seven Semester combined degree program may petition the Committee for admission despite not meeting the minimum requirements. The student's petition must be supported by a member of the J.D. faculty who taught a Qualified Tax Course in which the student was enrolled.

(2) Reinstatement

A student who is administratively withdrawn 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.

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. Grades earned pursuant to such approved relief shall not be taken into account in computing class rank.