

## **Academic Regulations – LL.M. in Taxation**

### **Preamble**

These Academic Regulations of the Boston University Law School Graduate Tax Program (the “Graduate Tax Program” or “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 Graduate Tax Program Director (“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 II.G 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 6 Semester Program and 7 Semester Dual Degree Programs, 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. Any part-time student who has not completed the program within four years must petition the Graduate Tax Program Committee (the “GTP Committee” or

“Committee”) with a specific proposal for completing the outstanding degree requirements. The Committee will then either approve such proposal and extension of the Timing Requirements or will direct that the student be administratively dismissed from the Program.

B. Honors and Awards

The LL.M. degree is not awarded with honors. The member of each graduating class with the highest cumulative grade point average (“GPA”) in the Graduate Tax Program 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 A.3. 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 (the “GTP 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 toward the 24 credit Degree Requirement. Students may not audit required courses. A student who wishes to include an audited course on their transcript at the end of a term must obtain the instructor’s written certification on an official Audit Form, indicating that the student 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, after being afforded written notice and reasonable opportunity to respond (one week unless otherwise specified), be administratively dismissed from the Program. Any student who has been so dismissed may request relief from the Committee pursuant to Article VII of these Regulations.

- (i.) Retaking Failed Required Course. Any student who receives a grade below C in a Required Course (as defined in Paragraph F) may retake the Required Course. If practicable, the student will be assigned to a class taught by a different instructor. Both the original grade and the grade earned on retaking will appear on the student’s transcript, and both will be counted in calculating the student’s GPA. Students who fail a retaken Required Course will, after being afforded written notice and reasonable opportunity to respond, be administratively dismissed from the Program. Any such student may petition for reinstatement under Article VII.

- (ii.) Other Relief. A student who receives a grade of C-minus or D in a Required Course may petition the GTP Committee to request a waiver of the minimum grade requirement for that course if retaking the course would cause significant hardship. The Committee shall have discretion to deny such request or to require that the student demonstrate, through examination or other means of assessment, a foundational level of understanding of the course material prior to granting such request.

E. Maximum Non-GPA credits

Some sources of credit do not produce grades that are included in a student's 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 faculty, credits earned for externships, and credit for classes taken on a "Credit/No-Credit/Honors" basis.

A student may not apply more than 4 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/AALS-approved law school.

F. Required Courses

Unless any of the following requirements are waived by the Program Director, the following four courses (1) through (4) are Required Courses 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.

The following courses offered in the BU Juris Doctor program (the "JD 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. Tax Ethics Requirement

All GTP students must satisfy a Tax Ethics Requirement prior to graduation. This requirement may be satisfied by:

- (i.) Completing TX 907 Tax Practice and Procedure with a grade of C-minus or higher; or
- (ii.) Completing the Tax Ethics Workshop program, typically offered during the spring semester.

H. 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 one 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 in a semester 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 they do not intend to register for any classes.

I. Course Waivers

The Program Director, upon receipt of a written request showing good cause, may approve a student request to waive the requirement that the student complete a particular Required Course or the Tax Ethics Requirement. “Good cause” typically includes successful prior completion of a course substantially similar to the Required Course at an ABA/AALS-approved law school.

J. 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 to reapply for admission into the Program. Prior acceptance will not guarantee successful reapplication.

K. Advanced Standing

A person who has previously been enrolled in a graduate tax program at another ABA/AALS-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 (LL.M.) in Taxation degree for courses previously taken will be determined by the Program Director on a case-by-case basis, provided that a student admitted with advanced standing must complete 18 or more credits in the Boston University Graduate Tax Program in order to qualify for the Boston University LL.M. in Taxation degree. A maximum of 6 advanced standing credits may be applied toward 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 request and the activities in which the student expects to be engaged during the leave, to the Program Director, who may, in the exercise of discretion, grant the request subject to such conditions as the Program Director deems appropriate. Residential and online students need not submit a written request to take a leave of absence during a summer session. 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 original leave expires. 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 GTP Office before the beginning of the semester in which they plan to return. A student failing to give such notice may not return for that semester without written permission of the Program Director.

(4) Four-year rule.

A part-time student who takes a leave of absence is still expected to comply with the Timing Requirements set forth in Article I.A.3.

**M. Withdrawal**

**(1) Lapse of Program Completion.**

After being afforded written notice and reasonable opportunity to respond, a student shall be administratively dismissed from the Program if:

- (i.) the student has not completed the Degree Requirements within the time limits prescribed in 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, 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 Program Director. The Program Director will refer the request to the GTP 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, subject to any conditions it deems 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, upon written notice, to require earlier completion of registration, pre-registration and pre-payment of tuition and fees. Full-time residential students may register for the online section of any course only with the written approval of the Program Director and may not register for the online section of 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 the Program 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 a written student request showing good cause, and after consultation with the course instructor, 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 regarding any schedule change to the GTP Office before the end of the Add/Drop deadline. The Program Director may authorize late drops and, with the course instructor's approval, adds. However, a course that the Program Director permits to be dropped after the Add/Drop deadline will appear on the student's transcript with a notation of "W/D" (withdrawal). Students should consult the GTP Office and the office of financial aid to understand any potential impact to tuition, scholarship, or loan obligations that may result from dropping or withdrawing from one or more courses.

E. Waitlist for Closed Courses

Students wanting to add courses or seminars that are oversubscribed and listed as closed may submit to the Graduate Tax Program office a written request to be placed on a waitlist. With the course instructor's approval, wait-listed students will be allowed, in the order their requests are received by the Program office, to register in such closed courses and seminars if space permits at the end of the Add/Drop period. 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 right to offer priority registration to full-time students over part-time or dual-degree students who may have the opportunity to enroll in the course in a subsequent semester.

F. Supervised Research and Writing

(1) Credit.

Students may earn up to 3 credits in total by completing an intensive research and writing project under close faculty supervision. Only one Supervised Research and Writing 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 Program Director. A combined total of no more than 3 credits from the Tax Seminar (TX 982) and a Supervised Research and Writing Project may be credited toward LL.M. requirements.

(2) Approval.

Students seeking credit for a supervised writing project must submit a written proposal to the 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 written confirmation that a BU Law School or GTP faculty member (the "Supervising Instructor"):

- (i.) Has reviewed the project outline,
- (ii.) Believes the topic is worthy of study,
- (iii.) Believes the student has the interest and ability to complete the project, and
- (iv.) Agrees to supervise the project.

Dual-degree JD/Tax LLM students must follow the credit and approval requirements for Supervised Research and Writing outlined in the JD academic regulations to obtain credit toward their JD degree. Dual-degree students may submit a written request to the Program Director to also count tax-related research and writing credits awarded for their JD degree toward their Tax LL.M. degree, subject to the credit limitation in Paragraph (1) above.

(3) Approval Form.

A form for requesting approval for a Supervised Research and Writing Project is available from the GTP Office.

(4) Guidelines.

Upon approval of a Supervised Research and Writing proposal, the student must consult the Law School or GTP faculty member who is supervising the project. It is up to the discretion of the Supervising Instructor to establish essential details for the conduct of the Supervised Research and Writing, subject only to the guiding principle that the amount of effort required of a student to complete a Supervised Research and Writing should 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 Supervising Instructor, it is anticipated that most papers for a 2 credit Supervised Research and Writing project 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 4 credits toward the LL.M. in Taxation degree, provided 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 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 12 or more credits in the Graduate Tax Program at Boston University may petition the Program Director for permission to take courses for credit toward the Boston University LL.M. in Taxation degree at another ABA/AALS-approved law school. The petition must be submitted prior to registering for the courses and must include 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) Grade Point Average (GPA) Calculation

Grades received in courses taken within Boston University School of Law for credit toward the LL.M. in Taxation degree will be included in calculation of the student's GPA. Grades received in courses taken outside of Boston University School of Law will be recorded on the student's transcript but will not be included in calculating the student's GPA.
- (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 GTP 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 and on written notice to make changes of any kind to the Graduate Tax 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 shall give such notice of any such changes as is reasonably practicable under the circumstances.
- I. Course Priority

A student desiring to add a course or seminar that has been announced as closed should submit to the Graduate Tax Program office a written request to be placed on a waitlist. See Art. II, E., above, for procedures regarding waitlists for oversubscribed classes.
- 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, credit for the courses taken may be applied toward 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 recorded or hybrid classes for online viewing or participation is insufficient ground to excuse a student from regular residential attendance in a class for which that student has registered for in-class instruction. Students who have registered for the residential section of a course shall be considered absent from any class where the student does not attend in-person and will be prohibited from participating in the live class using online options unless the student has received prior permission from the Program Director to attend online due to extenuating circumstances. 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, after

written notice and reasonable opportunity to respond, 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. Course instructors may set different participation requirements for residential and online sections and students are expected to meet the participation requirements for the section in which they are registered. Online students are expected to participate in online discussion boards, conference calls, office hours, assignments, 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) Exclusion From Further Participation.

A student who has been warned in writing by an instructor of excessive absences and whose unexcused absences continue may, following written notice and opportunity to respond, be excluded by the instructor from the final examination or any other further participation in the course, seminar, or externship program, and assigned a failing grade. A written notice may be (1) mailed to the student's street address on file with the GTP Office or (2) e-mailed to the student's Boston University e-mail account. The student shall have one week from receipt of notice to submit a written response. Any subsequent petition to the GTP Committee for the student's readmission to the course, seminar, or externship program will face a heavy presumption against readmission.

(2) Failure to Attend Classes.

After providing written notice and affording the student one week to submit a written response, the Program Director may impose the following sanctions:

- (i.) A student, whose cumulative unexcused absences from a course are the equivalent of 4 weeks of instruction, may be excluded from the final examination or any other further participation in the course or seminar and given a failing grade.
- (ii.) A student who has not attended any classes in a 4-week period may be administratively dismissed from the Program.
- (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 4 consecutive weeks or who has failed to view or attend a total of 4 weeks of instruction may be denied further access to the course site, excluded from the final examination or any other further participation in the course, and given a failing grade.
- (iv.) A student enrolled in the online (OL) section of a course is expected to view the course recordings within one week of posting the recording on the course site. Failure to view recorded or live courses within one week of posting may be treated as an unexcused absence.

(3) Petition for Relief.

A student upon whom either of the above sanctions has been imposed may petition the GTP 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 GPT 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 recorded or hybrid course offering and the petition does not include completing the online classes.

#### D. Class Cancellations

##### (1) Illness or Personal Reasons.

If an instructor cancels a class due to illness or personal reasons, the GPT Office will distribute an e-mail to students stating that class has been cancelled and will note the cancellation on the door to the classroom and on the course site for students enrolled in an online section of the 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 JD 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 afternoon and evening, it is possible that the Graduate Tax Program may decide to cancel classes, notwithstanding a contrary decision 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, the GPT Office will distribute an e-mail to faculty and students stating that classes have been cancelled. It will also call instructors who are teaching 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 [gradtax@bu.edu](mailto:gradtax@bu.edu), not directly to Program staff.

#### 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 Program Director, 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 GPT 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 GPT 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 bases on which they will calculate 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, 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 reverse) 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. 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 bases on 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 unless they have obtained permission otherwise under Section C or D of this Article.

C. Advance Rescheduling of An Examination in Special Circumstances.

With advance request to the GPT Office, a student may reschedule an examination under the following circumstances:

- (1) Religious observance / holiday. A student may reschedule an examination held on a religious holiday, or during a period of religious observance, that the student honors. The rescheduled date will be as close as possible to the original date, ordinarily no more than 1 day earlier or 5 days later.

- (2) Examination schedule. A student may reschedule an examination that is one 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 48 hours after commencement of the first; (3) two examinations on one day; or (4) four examinations on four consecutive calendar days. In 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 the third examination may be rescheduled. The date of the rescheduled examination will be as close as possible to the originally scheduled date, ordinarily no more than 1 day earlier or 5 days later. The circumstances above apply only to examinations that are required to be completed within a period of 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.
- (3) Illness. A student may reschedule an examination if the Program Director determines that serious illness justifies relief. If illness is the asserted basis for relief, the Program Director may require that the student's request be supported by a statement from an examining physician. The physician's statement must show the date, nature, and severity of the illness, and should give the physician's judgment as to the student's ability to take the examination as scheduled. The statement should be as contemporaneous with the request as possible. If relief is granted, the rescheduled date will be as close to the original date as the reason for giving relief will permit, ordinarily no more than 1 day earlier or 5 days later.
- If the proposed date for rescheduling is beyond the end of the examination period, the student must obtain GTP Committee approval. In situations where the illness extends more than two weeks beyond the end of the examination period, the Committee may determine not to permit the student to take the final examination and propose alternative remedial action. Such action may include, but is not limited to, the following:
- (i) The student be permitted to take a special make-up examination, at a time determined by the Committee in consultation with the course instructor, for the purpose of receiving credit for the course either with or without grade, as determined by the Committee; or
  - (ii) The student be allowed to drop the course.
- (4) Other Compelling Circumstance. A student may reschedule an examination if the Program Director determines that other compelling circumstances beyond the student's control justifies relief. Such requests 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.

D. Excused Failure to Take or Submit an Examination or Final Paper on Time

Failure to take an in-class examination at the scheduled or rescheduled time, or failure to submit a take-home examination or final paper on time, may be excused only if the Program Director determines that serious illness, or other compelling cause beyond the student's control, caused the student's failure. If illness is the asserted cause, the student may be required to produce the documentation described in paragraph C(3) above. If the Program Director decides that the student's failure is excused, the Director will prescribe an appropriate remedy, which ordinarily will be to reschedule the examination for the earliest date consistent with the reason for recognizing the excuse. If that date is beyond the end of the examination period, then the student must obtain GTP Committee approval. If the Program Director decides that the student's failure is not excused, the student may petition the GTP Committee for relief pursuant to Article VII below. 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 Graduate Tax Program 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.

E. 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 GTP 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, violation of this provision may result in disciplinary action. Whenever possible, instructors receive make-up examinations together with all other examinations.

F. Unexcused Failure to Take or Submit an Examination on Time

If the GTP 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 GPA, weighted by the number of credits assigned to the course. However, upon petition and for good cause shown, the Committee may, in its discretion, allow the student to take and submit the examination, provided that the student does so immediately. If the GTP 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 conduct of examinations, may be supplemented by the course instructor. A student who believes they have good cause for relief from any of these rules may submit a petition to the Graduate Tax Program Committee requesting 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 GTP 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 and Access 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 may qualify for additional time during mid-term and final examinations. Students who have had two or more years of education in English may not qualify for additional time. Upon matriculation, the Graduate Tax Program 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 GTP 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 during examinations is forbidden unless authorized by the course instructor in advance of the examination. Unless so authorized, such devices may not be used and must be shut off during the examination period.
- (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 their best effort 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 GTP 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 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 GTP 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	B+ =	3.3	C+ =	2.3	D =	1.0
A =	4.0	B =	3.0	C =	2.0	F =	0
A- =	3.7	B- =	2.7	C- =	1.7		

- (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 GTP 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 GTP 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, the student's representative, the Program Director, the Assistant Director, the instructor, other 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.

D. Failed Courses

No credits for a failed course, seminar, or supervised research project may count toward the credits required for the LL.M. degree. Such credits, however, will count toward the minimum credits required to be taken during a semester or year. The failing grade will appear on the student's transcript and will be included in the student's average. For purposes of this paragraph, "failing grade" refers to a grade of "F".

**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 3 required courses and at least 3 elective courses that qualify for the concentration, as listed below.

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 950 Tax Aspects of Charitable Giving  
LAWTX 958 International Estate Planning  
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 3 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 EPC course of study.

#### C. 6 Semester and 7 Semester Combined J.D./LL.M. in Taxation Programs

##### (1) Overview of Programs.

The School of Law offers programs that allow qualified Boston University JD candidates and graduates the opportunity to earn both a JD and an LL.M. in Taxation in a total of 6 semesters or 7 semesters. The 6 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 7 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 6 Semester Program are able to apply all 24 credits to both the JD and the LL.M. degrees. Students in the 7 Semester Program are given advanced standing toward the LL.M. degree for Qualified Tax Courses taken as a part of the JD 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 JD curriculum. Although it is not required that an application for admission to the 6 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 the student's third semester in law school with appropriate administrators in the JD program and the Graduate Tax Program to confirm that the student is electing to take, in the second year, courses that will make it possible to complete all of the requirements for award of both the JD and LL.M. in Taxation degrees by the end of the student's third year.

##### (2) Dual-Degree Program Admission Requirements.

In order to qualify for admission to the 6 or 7 Semester Program, a Boston University JD student must:

- (i.) Have and maintain a cumulative GPA of 3.0 or better through the 2L year; and
- (ii.) During the 2L year, complete with a grade of B or better the 4 credit Introduction to Federal Income Taxation course.

##### (3) 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 JD 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 6 Semester Program and the 7 Semester Program may apply only Qualified Tax Courses for credit toward the LL.M. in Taxation degree.

(4) Admission Procedure.

A Boston University JD student must submit an application for admission to the 6 Semester Program at any time during the student's second year of JD studies, typically during the fourth semester. Applications for admission to the 7 Semester Program are typically made during a student's fourth or fifth semester in the JD 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 JD faculty, and (ii) they do not need to provide official transcripts of their pre-JD 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 7 Semester Program, successfully completing the JD program. Denial of admission to either the 6 Semester Program or the 7 Semester Program does not preclude admission to the Graduate Tax Program on a regular basis.

(5) 6 Semester Program Graduation Requirements.

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

(6) Academic Regulations.

(i.) 6 Semester Program Students.

Both the Academic Regulations for the JD Program and these Academic Regulations of the Graduate Tax Program apply to students in the 6 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.) 7 Semester Program Students.

The Academic Regulations for the JD Program apply to students who have been offered admission to the 7 Semester Program until they receive their JD degrees. Thereafter, these Academic Regulations of the Graduate Tax Program apply.

- (iii.) A student may request relief from any requirement of the 6 Semester Program or the 7 Semester Program pursuant to the procedures set forth in these Regulations.

(7) Transcripts.

The School of Law will maintain and provide separate transcripts for the JD 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 JD program and will indicate which of those courses are being credited toward the LL.M. degree as well as the JD degree. The grades received in the indicated courses will be included in calculating the student's GPA in the Graduate Tax Program.

(8) Timing requirements.

For students in the 7 Semester Program, a full-time student must complete the Degree Requirements in one academic semester at any time within 4 years of completion of the JD. A part-time student must complete the Degree Requirements within the 4 years immediately following completion of the JD. With the written approval of the Program Director, the status of a student may change from full-time to part-time or vice versa.

## **Article VII. Graduate Tax Program Committee and Petitions**

### **A. Committee and Structure**

The GTP 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 Program Director, 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 part-time 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 Program 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 dismissed from the Graduate Tax Program may of right appear once before the Committee if the student's 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 GTP Committee's decision in writing. Committee decisions are final and not subject to reconsideration absent compelling circumstances.

### C. Petition Matters

#### (1) Admission to 6 Semester and 7 Semester Combined JD/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 6 Semester or 7 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 JD faculty who taught a Qualified Tax Course in which the student was enrolled.

#### (2) Reinstatement

A student who is administratively dismissed from the Graduate Tax Program for failure to fulfill the degree requirements or otherwise may petition the 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 Committee may, in its discretion, grant such relief upon such conditions as it deems appropriate. Conditions of 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.