

**GRADUATE LAW PROGRAMS
SUPPLEMENT TO
THE MANUAL
OF
POLICIES AND PROCEDURES
OF THE
CAPITAL UNIVERSITY LAW
SCHOOL**

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GENERAL INFORMATION

Welcome to the Graduate Law Programs at Capital University Law School (“*Law School*”). This policy manual is a supplement to the Manual of Policies and Procedures of the Capital University Law School (“*Policy Manual*”). The Policy Manual can be found on the Law School website at <http://law.capital.edu/Manual>. This supplement (“*GradLaw Manual*”) can also be found on the Capital University Law School website at <http://law.capital.edu/GradLawManual>. The Policy Manual and the GradLaw Manual (collectively, “*Manual*”) are the official compilation of policies and procedures for graduate students at the Law School. It is applicable to all graduate students obtaining either a Master of Laws (LL.M.) degree, in either Tax or Business, or a Master of Taxation (M.T.) degree. To the extent of a conflict between the Policy Manual and the GradLaw Manual, the terms set forth in the GradLaw Manual shall control.

The Director of Graduate Law Programs (“*Director*”) is Adjunct Professor Michael Mess. The Director is responsible for overseeing all aspects of the Graduate Law Programs, including academic advising, admissions, graduate student course scheduling and curriculum development.

The contact information for the Director is as follows:

Michael Mess
Director of Graduate Law Programs
Capital University Law School
303 East Broad Street, Room 588
Columbus, Ohio 43215
Phone 614.236.6535
Fax 614.236.6956
mmmess@law.capital.edu

Each graduate student will be assigned a mailbox in the Huntington Commons (People’s Court Café area) on the first floor. In addition, each graduate student will have a Law School e-mail address. Please check this account regularly as the Law School and your professors will use this e-mail address to communicate with you. You should contact the Technology Help Desk through the Law School website (www.law.capital.edu) if you have problems with your e-mail account. **YOU WILL BE HELD RESPONSIBLE FOR ALL INFORMATION SENT TO YOU AT YOUR CAPITAL E-MAIL ADDRESS.**

ADMISSIONS

1 General Admission Process

1.1 Responsibility For Graduate Admissions Process

The Director of Admissions and Financial Aid bears primary responsibility for the entire admissions process and for most admissions decisions. However, the Director participates in the admissions decision and provides final approval for admitting a graduate student.

1.2 Graduate Law Council

One of the standing committees of the Law School is the Graduate Law Council, which consists of several faculty members, the Dean and the Associate Dean of Academic Affairs. In addition the Director is an ex officio voting member. The Graduate Law Council performs a number of functions, including acting on petitions for reinstatement. The functions of the Graduate Law Council regarding the admission of new graduate students include:

- A. Recommending admissions policies and criteria to the Law School Council.
- B. Deciding the acceptance or denial of applicants whose applications for admission are brought before the Graduate Law Council by the Director.
- C. Advising the Director on any matters for which the Director seeks such advice.
- D. Serving as an oversight committee for the entire process of admissions and financial aid for the Graduate Law Programs.

2 Admission Criteria – Master of Law (LL.M) [both Tax and Business]

2.1 Law Degree

The applicant must have earned (a) a law degree from an ABA-accredited law school; (b) a law degree from an internationally-accredited law school; or (c) a law degree and a license to practice law in a state or the District of Columbia.

2.2 Aptitude

The applicant must demonstrate aptitude to undertake graduate level legal studies as evidenced by the following criteria:

- A. Law school academic record with preference given to applicants who were in the upper half of their law school class;
- B. Published and unpublished written work with applicants encouraged to attach to their applications evidence or writing ability, including law review articles, tax articles, etc.; and
- C. Nature and duration of legal, tax-related or business-related experience.

2.3 Prerequisites

The applicant must demonstrate successful completion at the law school level of a basic business association course (including agency, partnerships, limited liability companies and corporations). For the Master of Law in Taxation, the applicant must also demonstrate successful completion at the law school level of a basic income tax course. If an applicant is otherwise qualified for the Graduate Law Programs, the applicant must enroll in Law School courses to fulfill the prerequisite requirements. However, the credit hours earned in completing the prerequisite requirements do not count toward as credit hours towards the LL.M degree nor is the grade included in the grade point average

2.4 Additional Requirements for International Applicants

If the applicant is an international lawyer or law student, in addition to the requirements set forth in the preceding paragraphs of this section, the international applicant must demonstrated through the application process and provision of documentary evidence, the following:

- A. The international applicant must have earned a J.D. or LL.B. from an accredited foreign law school;
- B. Based on transcript, the international applicant may be required to take J.D. level income tax and/or business association courses prior to beginning the LL.M. program without counting towards the LL.M degree;
- C. If the international applicant's native language is not English, the international applicant must take the TOEFL or IELTS examination and achieve at least a 600 on the paper-based TOEFL, 100 on the internet-based TOEFL or 7.0 on the IELTS. In lieu of TOEFL scores, the international applicant may provide GMAT, GRE or LSAT scores or participate in a face-to-face interview to show proficiency in English; and
- D. The international applicant must obtain appropriate visas for entry into the United States and show adequate financial resources to participate in the Graduate Law Programs.

2.5 Current Capital J.D. Students

Once a Capital J.D. student has completed Business Associations I and II and, if applying for the Master of Laws in Taxation program, Federal Personal Income Taxation, the Capital J.D. student is eligible for provisional admission to the Graduate Law Programs. However, admission of the Capital J.D. student to the Graduate Law Programs will be effective only after completion of the J.D. degree.

3 Admission Criteria – Master of Taxation (M.T.)

3.1 Baccalaureate Degree

The applicant must have earned a baccalaureate degree from either (a) an institution accredited by one of the 6 regional accrediting affiliates of the American Council on Education; or (b) an appropriately approved university outside the United States.

3.2 Aptitude

The applicant must demonstrate aptitude to undertake graduate level tax studies as evidenced by the following criteria:

- A. Accounting and undergraduate academic record, including grades in accounting, tax and tax related courses with preference given to candidates with a B average or better, or those in the upper half of the class at the baccalaureate level;
- B. Published and unpublished written work (applicants are encouraged to attach to their application evidence of writing ability including tax and business-related articles); and
- C. Nature and duration of accounting experience, including possession of professional certificates such as the CPA or CMA.

3.3 Prerequisites

The applicant must have successfully completed 24 semester hours (36 quarter hours) of business and accounting courses, which must include classes in federal personal income taxation and business law (including agency, partnerships and corporations).

4 Admission Process and Procedures

4.1 Application

The applicant must complete the application, which is available online through the Law School website at www.law.capital.edu. The application fee, if applicable, must be submitted when the application is filed. For a current Capital J.D. student, the application fee is waived.

4.2 Personal Statement and Resume

The applicant must submit a personal statement and a current resume or *curriculum vitae* with the application. The personal statement gives the applicant the opportunity to describe her or his reasons for pursuing a graduate degree and to elaborate on her or his abilities and experience. This narrative should not exceed two double-spaced pages.

4.3 Transcripts

The applicant must provide the Admissions Office with original transcripts for each post-secondary institution she or he has attended. Transcripts must be sent directly to the Director of Admissions and Financial Aid from the issuing institution, must bear an official stamp or seal of the issuing institution and must indicate the degree awarded, if any, by the issuing institution. Transcripts for Capital University Law School alumni and current students can come directly from the Office of Records and Registration to the Director of Admissions and Financial Aid.

4.4 Recommendations

The applicant must provide two letters of recommendation. For Capital University and Law School students and alumni, contact information for two professional or academic references may be submitted in lieu of letters of recommendation.

4.5 International Applicants

An international applicant must submit TOEFL or IELTS scores, or in lieu thereof, GMAT, GRE or LSAT scores or participate in a face-to-face interview. In addition an international applicant must submit the official transcript of the foreign law school attended, including showing grades and graduation.

ACADEMIC REGULATIONS

1 Degrees

1.1 Offered

There are three degrees offered by the Graduate Law Programs, which are:

- A. Master of Laws in Taxation (LL.M-Tax);
- B. Master of Taxation (M.T.); and
- C. Master of Laws in Business (LL.M-Business).

1.2 Required Credit Hours

Subject to credit hours carried over from the JD program attended by a graduate student, each degree requires the successful completion of 24 credit hours while enrolled in the Graduate Law Programs.

1.3 Transferred Credit Hours

A graduate student upon admission to the Graduate Law Programs may transfer a certain number of credit hours for upper-level courses taken while pursuing the J.D. degree as credit towards the graduation requirement for the Graduate Law Programs. The Director must review the admitted graduate student's transcript to approve the courses that may be carried over towards the graduation requirement. The courses that are eligible to be carried over (a) must be upper-level tax or business courses that are listed as required or optional for the LL.M-Tax or LL.M-Business degree; (b) the student must have earned a grade of C or better in the course; and (c) the student must have earned an overall grade point average of 2.75 on all of the credit hours being transferred. The maximum credit hours that may be transferred are 12 credit hours; however, no more than 6 credit hours may be carried over from courses taken at a law school other than the Capital University Law School.

1.4 Time Limit

A graduate student must complete her or his degree in the Graduate Law Programs within six years of taking the initial course. However, if a graduate student has transferred credit hours to the Graduate Law Programs, then the length of time to complete the degree is reduced based on the following table:

<i>Transferred Credit Hours</i>	<i>Length of Time to Complete</i>
12 credit hours	3 years
8 to 11 credit hours	4 years
4 to 7 credit hours	5 years
3 or less credit hours	6 years

2 Course Load

A graduate student may attend the Graduate Law Programs on a part-time or full-time basis. A part-time graduate student may take up to 6 credit hours per semester. A full-time graduate student must take at least 7 credit hours per semester. No full-time graduate student may take more than 12 credit hours in a semester without the approval of the Director.

3 Course Selection

3.1 General

A graduate student is responsible for selecting the courses to enable her or him to satisfy the graduation requirement for the degree being earned. A graduate student is strongly encouraged to discuss with the Director her or his intended course of study to ensure that the graduation requirement will be satisfied.

3.2 Required Courses

Each degree requires the graduate student to take certain required courses and optional courses as described in sections 4 and 5 below. A graduate student is encouraged to take the required courses as soon as possible. Only in a rare circumstance will the Director approve waiver of a required course for a graduate student.

3.3 Waiver of Prerequisites

If a course has a prerequisite requirement, the graduate student must obtain the approval of the Director for waiver of the prerequisite requirement prior to enrolling in the course.

4 Course of Study – LL.M-Tax and M.T.

4.1 Required Courses

To graduate with the LL.M-Tax or M.T. degree, a graduate student must complete 7 required courses that earn 16 credit hours. These required courses are:

- A. Corporation Taxation (855) – 3 hours
- B. Partnership Taxation (856) – 3 hours
- C. Advanced Individual Income Tax Problems (860) – 2 hours
- D. Tax Research & Communications I (862) – 2 hours
- E. Tax Research & Communications II (863) – 2 hours
- F. S Corporation Taxation (865) – 2 hours
- G. Tax & Professional Responsibility (876) – 2 hours

4.2 Optional Courses

To graduate with the LL.M-Tax or M.T. degree, a graduate student must complete additional courses in order to earn a minimum of 8 credit hours. The currently approved optional courses for the LL.M-Tax and M.T. degrees are:

- A. Estate & Gift Tax (850) – 3 hours
- B. State & Local Taxation (853) – 2 hours
- C. Federal Tax Procedure (858) – 2 hours
- D. Income Taxation of Trusts & Estates (872) – 2 hours
- E. Real Estate Taxation (896) – 2 hours
- F. Tax Deferred Qualified Plans (878) – 2 hours
- G. Executive Compensation (879) – 2 hours
- H. International Tax (880) – 2 hours
- I. Tax Exempt Organizations (890) – 2 hours

- J. Insurance Tax (898) – 2 hours

4.3 Independent Study

In addition to the optional courses, a graduate student may earn up to 4 credit hours towards the graduation requirement through enrollment in one or more independent studies of a tax-related topic. To enroll in an independent study, the graduate student must discuss the proposed tax-related topic and faculty mentor of the independent study with the Director. The Director must approve the independent study and the credit hours to be earned by the successful completion of the independent study. Only in a rare circumstance may a graduate student take an offered course at the Law School as an independent study.

5 Course of Study – LL.M-Business

5.1 Required Courses

To graduate with the LL.M-Business degree, a graduate student must complete 7 required courses that earn 17 credit hours. These required courses are:

- A. Corporate Counsel (703) – 3 hours
- B. Corporate Finance (705) – 3 hours
- C. Business Research (863) – 2 hours
- D. Taxation of Business Entities (865) – 3 hours
- E. Business & Finance Concepts for Lawyers (927) – 2 hours
- F. Business Negotiations (903) – 2 hours
- G. Business Planning Practicum (930) – 2 hours

5.2 Optional Courses

To graduate with the LL.M-Business degree, a graduate student must complete additional courses in order to earn a minimum of 7 credit hours. The currently approved optional courses for the LL.M-Business degree are:

- A. Securities Regulations (704) – 3 hours
- B. Information Privacy (727) – 2 hours
- C. Workers' & Unemployment Compensation (734) – 2 hours
- D. Intellectual Property (770) – 3 hours
- E. Employment Law (811) – 3 hours
- F. Health Law (822) – 3 hours
- G. State & Local Tax (853) – 2 hours
- H. ERISA Tax Deferred Qualified Plans (878) – 2 hours
- I. Executive Compensation (879) – 2 hours
- J. General Arbitration (905) – 2 hours
- K. Mediation (910) – 2 hours

5.3 Independent Study

In addition to the optional courses, a graduate student may earn up to 4 credit hours towards the graduation requirement through enrollment in one or more independent studies of a business-related topic. To enroll in an independent study, the graduate student must discuss the proposed business-related topic and faculty mentor of the independent study with the Director. The Director must approve the independent study and the credit hours to be earned by the

successful completion of the independent study. Only in a rare circumstance may a graduate student take an offered course at the Law School as an independent study.

5.4 Other Courses

A graduate student may request approval from the Director to take a course offered at Capital University Law School in lieu of the optional courses in the LL.M-Business degree. The graduate student must obtain the approval of the Director before enrolling in a course that has not previously been designated an optional course in the LL.M-Business degree.

6 Graduation Requirement

6.1 Grade Point

To be eligible for graduation a graduate student must complete 24 credit hours (including any transferred credit hours) in which a minimum 2.75 grade point average was earned.

6.2 Application

A graduate student must complete an application for graduation in the semester in which she or he intends to graduate. The application can be found on the Law School website (www.law.capital.edu). The graduate student must confer with the Director to verify that she or he has satisfied the graduation requirement, assuming successful completion of the courses being taken in the final semester.

7 Academic Good Standing

7.1 Requirement

A graduate student must achieve a minimum 2.75 grade point average after attempting 9 credit hours to remain in good academic standing in the Graduate Law Programs.

7.2 Dismissal

When a graduate student fails to achieve and maintain a minimum 2.75 grade point average, the graduate student is dismissed from the Graduate Law Programs. When a graduate student is dismissed, she or he will receive a letter that officially notifies the graduate student of her or his dismissal. The letter of dismissal will advise the graduate student that she or he was the privilege of filing a petition for reinstatement within two weeks with the Director. A dismissed graduate student is not eligible to enroll in any courses unless the graduate student receives the approval of the Graduate Law Council following submission of the petition for reinstatement.

7.3 Petition for Reinstatement

If a dismissed graduate student submits a petition for reinstatement, the graduate student must show that the grades received are not an adequate measure of the graduate student's learning or performance. The dismissed graduate student must prove in the petition for reinstatement that:

- A. The academic deficiency was the result of causes other than an ability to study in the Graduate Law Programs;
- B. Such causes were sufficiently substantial to cause poor academic performance;

- C. Such causes were beyond the dismissed graduate student's control or were justifiable;
- D. The causes for the academic deficiency have been fully or substantially resolved or no longer exist; and
- E. Given one more semester of study, there is a reasonable possibility that the dismissed graduate student will be able to attain the required grade point average.

7.4 Review

Upon receipt of a timely petition for reinstatement, the Director will circulate the petition to the members of the Graduate Law Council and schedule a meeting to review the petition for reinstatement. Neither the dismissed graduate student nor her or his representatives are permitted to attend the Graduate Law Council meeting. This means the dismissed graduate student must fully and completely explain the reasons for being reinstated in the petition for restatement. In its deliberation, the Graduate Law Council considers whether the dismissed graduate student has a realistic chance of achieving academic success upon reinstatement. The factors to be considered by the Graduate Law Council include, but are not limited to, the following:

- A. The grade point of the dismissed graduate student when the petition is submitted, including the level of performance the dismissed graduate student must maintain to raise the grade point average to 2.75, and the number of credit hours attempted when the petition is filed;
- B. Reasons given in the petition for poor performance and other matters presented in the dismissed graduate student's petition;
- C. The dismissed graduate student's credentials, both currently and upon admission to the Graduate Law Programs;
- D. Comments and recommendations of other faculty members; and
- E. The level of motivation of the dismissed graduate student.

Following the decision of the Graduate Law Council, the Director must promptly notify the dismissed graduate student in writing of the academic decision.

7.5 Limited Appeal

An academic decision of the Graduate Law Council is final. However, the dismissed graduate student may appeal the academic decision to the Dean of the Law School on very limited grounds by submitting a written notice to the Dean within two weeks of the dismissed graduate student receiving notice of the decision of the Graduate Law Council. The review of the Dean is limited to whether the Graduate Law Council violated its own procedures or another Law School or Capital University policy and the dismissed graduate student was prejudiced by such violation. In appealing the academic decision, the dismissed graduate student must clearly state in the written notice of appeal the nature of violation that the dismissed graduate students requests the Dean to review. In reviewing the appeal, the Dean shall confine the review to the written materials submitted by the dismissed graduate student and the Graduate Law Council. If the Dean finds the academic decision of the Graduate Law Council violated its own procedures or another Law School or Capital University policy and finds the dismissed graduate student was prejudiced by such violation, the Dean, in the Dean's discretion, may:

- A. Remand the decision to the Graduate Law Council for action consistent with Dean's determination;
- B. Reverse or modify the decision; or
- C. Make the referral of the matter to another appropriate Law School or Capital University office.

Upon the decision of the Dean with respect to the appeal, the Dean, or the Director at the Dean's request, must promptly notify the dismissed graduate student in writing of the Dean's decision.

FINANCIAL REGULATIONS

1 General

A graduate student enrolled in the Graduate Law Programs is governed by the financial regulations of the Law School.

2 Financial Aid

2.1 Eligibility

For a graduate student to be eligible for federal financial aid in the Graduate Law Programs, a minimum number of credit hours for the semester must be taken. For the Fall and Spring semesters, the minimum requirement is 4 credit hours. For the Summer semester, the minimum requirement is 2 credit hours.

2.2 Information

A graduate student must contact the Law School Financial Aid office on the 3rd floor of the Law School or at financialaid@law.capital.edu for additional information.

3 Graduate Law Tuition Grant Program

3.1 Qualifying Students

A graduate of the Law School or alumni of Capital University, including a student who received a J.D. degree from another law school, may qualify to receive a tuition grant in an amount equal to 50% of the regular tuition for each course in which the graduate student is enrolled in the Graduate Law Programs.

3.2 Eligibility

A qualifying graduate student is eligible to receive the tuition grant only if the following conditions are satisfied:

- A. The qualifying graduate student has been admitted to the Graduate Law Programs and is in enrolled for one or more courses for the semester;
- B. The qualifying graduate student is not employed full-time in a law-related job (which does **not** include a qualifying graduate student practicing as sole practitioner) for the semester in which the qualifying graduate student receives the tuition grant; and
- C. The qualifying graduate student maintains a grade point average of at least 3.0 when applying for the tuition grant for a semester.

3.3 Applying

A qualifying graduate student who satisfies the eligibility requirements must apply to the Financial Aid office prior to the start of each semester that the qualifying graduate student desires to receive the tuition grant. The qualifying graduate student will be required to verify that she or he is eligible to receive the tuition grant.

AUDITING

1 Eligible

Graduates from approved law schools, alumni of the Graduate Law Programs and practicing members of the bar are eligible to audit courses offered in the Graduate Law Programs. When auditing a course, the person is expected to prepare all assignment and participate in classroom assignments. However, the person does not take the final exam and receives no academic credit for the course.

2 Applying

An eligible person may be admitted to auditing a course in the Graduate Law Programs with the approval of the Director. An interested person should contact the Director to request an interview in order to obtain the approval of the Director.

3 Tuition

A person admitted for auditing a course in the Graduate Law Programs must pay the tuition for such course on the same basis as a graduate student.