WASHINGTON INSTITUTE for Graduate Studies

# Doctorate Degree in Taxation

***Bulletin No. 4, Revision Date – July 2011***

## A Program Designed for *You*

**A Schedule that Fits Your Life**
**Comprehensive & Relevant Content**
**Affordable Tuition with Financing Options**
**Real-World, Experienced Faculty**

NOTE TO PROSPECTIVE STUDENTS: This Bulletin should be carefully reviewed in conjunction with the applicable enrollment agreement. Washington Institute reserves the right to make changes in this Bulletin, and in its scheduling, regulations, subject offerings, policies, faculty, tuition and charges without advance notice. However, the School will proactively make such information available to students. Questions relating to this bulletin should be directed to:

Washington Institute for Graduate Studies
Attn: Kathryn D. Hanson
University Town Center, 4660 La Jolla Village Drive, Suite 500, San Diego, CA 92122
Phone: 858-546-2838, Fax: 858-535-4890
Website: www.wsltax.org Email: info@wsltax.org

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**Washington Institute for Graduate Studies**
**Mission Statement**

*Designed for attorneys, certified public accountants, financial advisors working in the field of taxation, and enrolled agents before the IRS, our mission is to provide a quality distance learning experience that is relevant, convenient and affordable.*

## A Message from Washington Institute

For 35 years, Washington Institute for Graduate Studies has been dedicated to delivering relevant, convenient and affordable content to busy tax professionals throughout the U.S., as well as other parts of the world. We offer a Master of Science in Taxation, as well as an outstanding research-based doctoral program, all achieved while earning required continuing professional education credits AND accommodating your busy professional and personal life!

Washington Institute's comprehensive taxation program was designed ***by*** and ***for*** busy tax professionals. Our courses, many exceeding 30 hours of lecture, coursework, case studies and exams provide powerful learning. Rather than alter your schedule to fit a rigid, traditional university class, all of our courses are delivered via DVD so you can pursue your studies when it makes sense for you. Our faculty members are recognized leaders in their fields. They are managers, advisors, auditors, published writers, accomplished scholars and instructors. Each brings practical, tested experience to their course.

This year will be a significant year for new course offerings, strategic partnerships/outreach and a continued focus on student-friendly learning systems.

We look forward to welcoming you into the program!

Robert N. Hanson
President

**WASHINGTON INSTITUTE**

## Introduction

Washington Institute for Graduate Studies enjoys a noble legacy that began in 1976, under the direction of renowned tax attorney, Dr. Gary James Joslin (now deceased). The School was named after George Washington, who promoted valuable truths which resulted in the founding of the United States of America. Inspired by that history, Dr. Joslin established the School to clarify and "make accessible" the truths and principles of taxation for all tax professional.

In early 2008, Robert Hanson began his oversight of the School. Mr. Hanson is carrying the initial vision forward and understands the demands and pressures of busy professionals in today's fast-paced society as well as the increasing cost and growing inaccessibility of higher education. Consequently, Washington Institute Programs are specifically designed for the non-traditional, working professional. With a focus on a high-quality distance-learning experience, the program is convenient, low-cost, and offers a comprehensive treatment of each topic.

Washington Institute for Graduate Studies welcomes students from all across the globe and does not discriminate on the basis of any nationally recognized, protected status in its educational programs or in the provision of benefits and services to its students.

## Student Body & Graduation Rates

Our students come from every state in the US and 21 regions outside of the 50 states, including American Samoa, Australia, Canada, Dominican Republic, England, France, Germany, Ghana, Hong Kong, Italy, Japan, Lebanon, Malaysia, Netherlands, New Zealand, Puerto Rico, Seychelles, Sweden, Switzerland, Taiwan and Venezuela.

The composition of the Graduate Tax Program is 80% accountants (predominantly C.P.A.s), 10% lawyers, 5% are Enrolled Agents before the IRS and another 5% from mixed professions.

Our students take an average of 3.6 years to complete the Master's Program and 2 years to complete the Doctorate Program. Students have up to 5 years to complete the requirements for a masters and 3 years to complete the requirements for the doctorate program. From the most recently completed 5-year cycle - 23% of those that enrolled graduated, while another 14% from that same cycle reinstated for additional time and are still pursuing graduation.

# DOCTORATE DEGREE IN TAXATION

## A Unique Offering

The Doctoral Degree in Taxation Program at Washington Institute is available to students through mentored independent study. Professionals are given the opportunity to achieve the valuable Doctorate Degree in Taxation without sacrificing the development of their practice, without having to spend thousands of dollars to move to another city or state, and without unduly disturbing their family and social lives - all this at a tuition rate which is considered to be most affordable, when compared with other tax programs. The entire program can be taken through independent study, never having to step foot on a campus.

As distinguishing features, our program offers students:

1. At their request, up to three DVD courses within three years of their official acceptance date (see *DVD Course Offerings* for a listing of available, taped lectures);
2. Phone/Video-conferencing for their dissertation defense – again, saving valuable time and expense associated with traveling to the State of Utah;
3. Alumni discounts for courses for CLE/CPE purposes at a rate of $100 per unit (now at $396 for non-graduates) for up to 10 years after graduating.
4. Money back, or tuition discount ($1,000) for referring another student that applies and is accepted into either the Master's or Doctorate Program.

Though they have 36 months to complete the program, a candidate typically take 20-24 months to complete the program. A candidate may proceed faster or slower (but no longer than three years, or quicker than 1 year, commencing the day of enrollment). The school reserves the right to withdraw any candidate according to the withdrawal/dismissal policy listed in this *Bulletin*. If the enrollee cannot begin her/his studies within three months after enrollment, the school must be notified. A candidate may take extra time he or she needs for emergencies, vacations, or particularly heavy work periods (i.e., tax return preparation).

## Objectives and Techniques of the Program

The doctoral program in taxation at Washington Institute for Graduate Studies is designed to educate competent tax professionals that are uniquely prepared for this research-oriented degree. Individuals interested in pursuing the program will need to accomplish the following objectives *("student" and "candidate" are used interchangeably)*:

**Pre-Enrollment Phase:**

- Read information regarding the doctorate program, including *Admissions Requirements*.
- Fill out the Student Enrollment Agreement, include the $50 fee, and send it to the School.
- If a student received a Master's Degree from a school other than Washington Institute, you must request transcripts to be sent directly to the School. Only official transcripts will be accepted.
- At this stage, each student will receive a formal letter of acceptance (contingent upon passing a qualifying examination). Upon receipt of this letter, the student will have 30 days from the date on the letter to successfully pass the qualifying examination and begin making tuition payments.
- Each student must successfully pass a qualifying examination (70% or higher); the exam is open-book and will take approximately 3 hours.

**Phase I:**

- The candidate will be assigned to a PhD Mentor/Advisor.
- The candidate must select a dissertation topic and call their assigned PhD Advisor to discuss the topic. Working with the Advisor, the candidate will refine the topic and begin his/her research.
- Under this supervision by the Advisor, the candidate must research and submit a book-length doctoral dissertation (roughly 300 pages), which is suitable for publication, on a tax subject approved in advance by the Advisor. The dissertation must be of scholarly quality, represent an original submission, and be submitted in approved manuscript style; several methods/formats may be acceptable (APA, MLA, Harvard, Chicago/Turbian, etc).

**Phase II:**

- The candidate must schedule an oral defense, which usually takes between 2-3 hours. A candidate may elect to come to Salt Lake City, Utah (United States of America), or defend their dissertation via phone/video-conferencing. When a candidate is ready for the oral defense, (s)he will need to contact the School for instructions. Candidate preparation includes:
    1. Confirmation of a date that works for the candidate, PhD Advisor and School President;
    2. Candidate pays for/makes travel & lodging arrangements (if candidate desires to travel to Salt Lake for oral defense);
    3. Thirty days prior to defense, the candidate sends four copies of dissertation to PhD Advisor and one copy to the School President (5 copies total).
- Upon completion of the oral defense, the PhD Advisor will send a formal letter of the panel's decision.

## Program Certification

As of publication date for this Bulletin, the School has not yet been accredited by a regional or national accrediting agency recognized by the U.S. Department of Education. Unlike some countries, the U.S. does not require institutions of higher learning to be accredited. However, we are currently pursuing national accreditation through an agency endorsed by the U.S. Department of Education and CHEA. An announcement regarding our accreditation status will be forthcoming in late 2011 or early 2012.

Our program is robust and we have been awarding doctorates in taxation since we were established in 1976. Because every university/institution has rules, policies, or practices that can vary dramatically, it is the student's responsibility to determine whether credits, degrees, or certificates from Washington Institute will transfer to other institutions or meet current/future employer's training requirements. This may be done by calling the prospective school or employer. Some institutions will not accept a "distance education" doctorate whatsoever, whether it is an accredited degree, or not.

Since its inception in 1976, the School has been registered with either the Utah State Board of Regents or under the Utah Postsecondary Proprietary School Act (Title 53B, Chapter 5, Utah Code Annotated 1953) as a degree-granting institution. In 2002, regulatory oversight of all non-accredited proprietary schools in the State of Utah (which includes the School) was transferred from the Utah State Board of Regents to the Utah Department of Commerce, Division of Consumer Protection, which currently serves as the registering and regulatory agency in Utah. Since that time, Washington Institute has successfully registered under the Utah Postsecondary Proprietary School Act (Title 13, Chapter 34, Utah Code).

In late 2008, the School moved its base of operation to California to better meet the needs of future students and faculty, as well as take advantage of peer-institution collaborations. At that time, California did not have a "registration" process. In the last several months, California re-instituted a formal registration. The School has submitted an application to the state, which (because of backlogs in applications), is still pending.

## TUITION, FEES & PAYMENT OPTIONS

The tuition for the doctoral program is $7,500 and Washington Institute offers three (3) tuition payment plans, as set forth below. Tuition must be paid in full prior to dissertation (note: all payments must be made in US dollars):

1) **Pay in Full -** A student may receive a 10% discount on tuition if the full amount is paid at the time of matriculation into the program. For example, instead of $7,500, the total tuition for a student would be $6,750 if paid in-full at the time of matriculation (this discount cannot be combined with other offers and/or discounts).

2) **Two (2) Equal Payments** – A payment of $3,750 per phase (each phase is described in this publication).

3) **Monthly Installments** – Under this option, a 5.26% Finance Charge will be assessed and added to the tuition balance upon matriculation. The student is allowed to make monthly installments on the balance for no more than 24 months until fully paid. The initial monthly payment is due once the student has been accepted and matriculated into the program, specifically prior to shipment of course materials. Subsequent monthly installments are processed on the 1st if paid by credit card or the 15th if paid by ACH (automatic bank account debit).

Tuition covers the following:

- Access to student section of website *(pre-qualifying exam)*
- Doctorate Mentor/Supervisor
- Dissertation/Oral Defense Panel
- Phone/Video-conferencing for oral defense
- Up to 3 DVD courses/lectures *(and examinations, certificates of completion for CLE/CPE purposes)*
- Diploma

Additional fees (i.e., not covered by tuition) include:

| | |
|---|---|
| Application fee for enrollment must accompany all applications | $50 |
| Annual subscription to the online tax library (optional) | $299* |
| Shipping and handling fee (per course) | Cost |
| International Student Surcharge (per shipped course) | $75 |
| Late payment fee | $20 |

* Beginning July 2011, Washington Institute for Graduate Studies is pleased to offer an on-line library to students; the fully expanded version of RIA Checkpoint, which includes federal, state, local, and international tax components, as well as a variety of useful business/practice tools! This is available to all current and future students only through the school for a highly competitive annual subscription rate of $299. The library is not the truncated, student version, but the fully expanded RIA Checkpoint. Many of our courses require a particular textbook that includes a "student version" of RIA Checkpoint. Students with access to the on-line library will not have to buy the more expensive books with the abbreviated version of RIA Checkpoint, but will have the fully expanded version that can be used not only for their courses, but for their professional practice too.

**IMPORTANT NOTE:** In the early stage of offering this new benefit, a limited number of usernames/concurrent users are available. Students that subscribe early may take advantage of the $299 subscription rate, and lock in that rate for the duration of their time active in their respective program (MST or Doctorate). Subscriptions obtained at a later date may be subject to an increased subscription rate. **If you are interested** in taking advantage of this extraordinary offer to subscribe to the fully expanded RIA Checkpoint Tax Library at a highly competitive rate, please select the option on your enrollment form before submitting to the school. As always, please contact the school if you would like additional information.

## TUITION WAIVERS FOR MULTIPLE ENROLLMENTS

A company or organization that enrolls 3 or more people in a Washington Institute degree program within a 12-month period, will receive a 10% waiver off the tuition. If tuition is paid in full, the waiver applies with that payment, AND the student receives an additional 10% paid in full waiver; which is a 20% waiver off normal tuition rates!

If the multiple-enrollment waiver does not apply to you, you may be eligible for other tuition waivers if you belong to a specific national/international institution and/or trade association that has a special, negotiated rate. Please contact the Administrative Offices at info@wsltax.org to find out more about available waivers.

## FINANCIAL INFORMATION AND PLACEMENT

Outside of the information contained in the *Tuition, Fees & Payment Options* section of the Bulletin, Washington Institute does not provide additional financial assistance and does not assist in any type of student loans nor student loan deferrals. Also, because the vast majority of our students are already working, Washington Institute does not provide a placement service for its graduates.

## TAX DEDUCTION: IMPROVEMENT OF PROFESSIONAL SKILLS

Educational expenditures for the maintenance or improvement of existing professional skills are tax deductible under Section 162 of the Internal Revenue Code, Treasury Reg. Section 1.162-5 (a) (1). The expenditures cannot be used to satisfy the minimum educational requirements of the taxpayer's trade or business and cannot constitute a program of study that would qualify the taxpayer for a new trade or business, *Federal Tax Deductions*, Comerford and Sacks, P. 499. Under this test, Washington Institute believes that for lawyers, accountants, and tax practitioners, who are currently practicing in these professions, and only updating or furthering their knowledge to better perform in their professions, and NOT attempting to expand into a new field of practice, the payment of tuition in this program is a fully deductible business expense.

# ADMISSION REQUIREMENTS

## Standard Applicant

Students may enroll at any time of the year. Only the following candidates may be formally admitted into the doctorate program in taxation:

1. Candidates that have successfully pass a qualifying examination. The exam is open book and the student has three hours to complete it. The exam will cover the core topics (which correspond to the School's following courses, as further defined in this bulletin, *DVD Course Offerings*):

   - 601 – Taxation of Individuals
   - 602 – Business Expenses Deductions and Credits
   - 603 – Tax Accounting
   - 604 – Partnerships and LLCs
   - 605 – Corporations and Shareholders

   Although the exam is open-book, the student may not communicate with any individuals regarding the exam questions after starting the exam.
2. Candidates that have previously earned a LL.M – Taxation; Master's of Science or Master's of Accountancy with an emphasis in Taxation (no less than 24 semester units).
3. Licensed Attorneys at Law, Certified Public Accountants, Certified General Accountants, Certified Management Accountants, Chartered Accountants, licensed Public Accountants, Enrolled Agents, Tax Court Practitioners, or the like, who have a Master's Degree.
4. Persons holding a Master's Degree or its equivalent from a non-English speaking college (see Non-English Degrees) which degree is in a subject area considered to be sufficiently preparatory for doctorate-level studies (i.e., Business Administration, Finance, Investments, Banking, International Relations, Commerce, Government Studies, Public Administration, Economics, etc).

## Non-English Degrees

Applicants with a non-English degree must provide a certified English translation of the degree and the degree must be equivalent to a bachelor's degree or J.D. degree that follows our admission requirements. In addition, applicants whose native language is not English and who have not earned a degree from an institution where English is the principal language of instruction must have received a minimum score of 620 on the Paper-based Test of English as a Foreign Language (TOEFL), a minimum 105 on the Internet-based TOEFL, or 875 on Test of English for International Communication (TOEIC) OR must be a citizen of the U.S. and have been employed in a tax related field for a minimum of five years. Verification of citizenship and employment must be submitted.

## STUDENT ENROLLMENT AGREEMENT

The Student Enrollment Agreement is available on the website (wsltax.org), or you may call and request one from the school. It needs to be filled out legibly and submitted, together with a non-refundable enrollment fee in the amount of $50, to Washington Institute for Graduate Studies Inc. The Student Enrollment Agreement must be signed and dated. Students must request an official transcript from the school from which they received their qualifying degree (see Admission Requirements). The official transcript must be received by the school within two months of enrolling.

The School reserves the right to withdraw any student according to the withdrawal/dismissal policy listed in this Bulletin. If the enrollee cannot begin course work within three months after enrollment, the School must be notified. A student may proceed at his or her own rate, and take off the extra time he or she needs for emergencies, vacations, or particularly heavy work periods (i.e., tax return preparation).

## SELECTING YOUR THREE COURSES

Doctoral candidates may select their 3 courses from the Series 600 and Series 700 course listings. While the courses are required for graduation, students may want the courses simply for their own personal study, and/or professional continuing education requirements.

Courses are sent to the student by US Postal Service. Expect 5-7 working days for shipment. The student must provide a physical mailing address for shipments (not a PO Box). Courses may be requested through the School's website. The courses are copyrighted by the School and should not be duplicated without written permission. The School continually seeks the highest level of quality while updating its courses and updates the major subjects at least once every two to three years.

**Series 600 Tax Subjects**

| Course | Course Name | Semester Units | CPE Credits | CLE Credits |
|---|---|---|---|---|
| 601 | Taxation of Individuals | 3 | 40 | 30 |
| 602 | Business Expenses, Deductions & Credits | 3 | 34 | 30 |
| 603 | Tax Accounting | 1 | 10 | 9 |
| 604 | Taxation of Partnerships & LLCs | 3 | 30 | 25 |
| 605 | Taxation of Corporations & Shareholders | 3 | 39.5 | 33 |
| 606 | Compensation, Benefits & Retirement Planning | 2 | 25 | 21 |
| 607 | Estate & Gift Taxes, Trust Taxation & Estate Planning | 2 | 21 | 12 |
| 608 | Taxation of Exempt Organizations | 1 | 9 | 8 |
| 611 | Federal Tax Practice & Procedure | 3 | 37 | 31 |
| 619 | Tax Planning Strategies | 3 | 33.5 | 28 |

**Series 700 Tax Subjects**

| Course | Course Name | Semester Units | CPE Credits | CLE Credits |
|---|---|---|---|---|
| 709 | International Tax | 3 | 32 | 27 |
| 710 | Sales, Exchanges & Real Estate Taxation | 3 | 31.5 | 26 |
| 716/717 | Federal Tax court Litigation &<br>Federal Tax Refund Litigation | 3 | 43 | 36 |
| 718 | Bankruptcy Tax Planning | 1 | 10 | 9 |

The website includes the most current course listing for CPE, CLE and Semester Unit credit (some courses have handouts and/or outlines, which may also be accessed on the website).

## REQUIREMENTS FOR GRADUATION

Graduation requirements include the following:

- The candidate must ensure that all application and pre-enrollment requirements are in order (including qualifying transcripts, etc).
- The candidate must ensure that all tuition and fees are paid in full.
- Under the direction of the Advisor, within the time allotted for the program, the candidate must research and submit a book-length doctoral dissertation (roughly 300 pages), which is suitable for publication, on a tax subject approved in advance by the Advisor. The dissertation must be of scholarly quality, represent an original submission, and be submitted in approved manuscript style; several methods/formats may be acceptable (APA, MLA, Harvard, Chicago/Turbian, etc).
- The candidate must successfully defend his/her dissertation via phone/video-conferencing. Upon completion of the oral defense, the PhD Advisor will send a formal letter of the panel's decision. While every possible scenario cannot be articulated in this Bulletin, there are generally three outcomes/decisions possible after the oral defense:

    1. <u>Approval</u>. After such a decision, the diploma will be prepared and mailed to the candidate.
    2. <u>Approval, contingent upon further clarification/work</u>. An example of this decision, as an example, would be the outcome if the oral defense is not delivered satisfactorily. At that time, the Advisor/Mentor and Panel typically will schedule another meeting, offering the candidate an opportunity to address unresolved issues and defend his/her dissertation. Regardless of the Panel's question(s), within a specific timeframe, a candidate will be given the opportunity to resolve the Panel's question(s). Depending upon the nature of the question(s) to be resolved, this may be accomplished in a written response, or a newly scheduled phone-conference.
    3. <u>Not Approved</u>. This decision may be the outcome if a candidate has not adequately researched a topic (as determined by manuscript content and/or oral defense), or has not sufficiently prepared his/her manuscript (as determined by an examination of the manuscript) commensurate with the level of this advanced degree. Because the candidate is required to work closely with the Advisor/Mentor, each candidate receives input and suggested improvements along the way. Therefore, a candidate will not receive a "not approved" decision without opportunities to rectify their performance.

## GRADING & DIPLOMA

The doctorate program grades on a pass/fail (no letter grades are issued). The Doctorate Degree Diploma is designed to be an impressive and suitable memorial to the professional and academic accomplishment of the graduate. The Diploma declares the appropriate degree, such as Doctor of Taxation or Doctor of Philosophy in Taxation.

# GOVERNANCE AND ADMINISTRATION

## The Governing Board of Directors

**Brent Andrewsen** (Partner at Kirton & McConkie Attorneys at Law), **James Blaylock** (President at Blaylock & Company, CPA), **Ben Bush** (President at Voonami, Inc), **Richard Edmunds** (President at Richard M. Edmunds, CPA), **Richard Gordon** (President at IC Central Pty Ltd), **Kathryn Hanson** (Board Secretary and Treasurer & VP at Washington Institute), **Robert Hanson** (Chairman & President at Washington Institute), **Wes Howell** (President at HTV, Inc), **Bruce Jackson**, PhD (President at The Institute of Applied Human Excellence), **Richard Spead**, PhD (President at Spead Tax Group, PLLC) and **Aaron Webber** (CEO at Webber Investments).

## The Executive Staff & Advisors

**Robert Hanson** (President), **Heidi Bates** (Dir, Student Services), **Bill Bridges** (VP, Academic Compliance), **Fred Gagon** (Advisor, Investor Relations), **Kathryn Hanson** (VP, Administration), **Arthur McKinlay** (VP, Strategic Partnerships), **Drew Williams** (EVP, Global Development & Operations).

Washington Institute for Graduate Studies will be closed for the following 2011 holidays:

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|---|---|
| Martin Luther King, Jr. Day……………… | Monday, January 17 |
| President's Day ……………… | Monday, February 21 |
| Easter Sunday (observed) ……………… | Friday, April 22 |
| Memorial Day ……………… | Monday, May 30 |
| Independence Day ……………… | Monday, July 4 |
| Administrative Closure ……………… | Friday, July 23 |
| Labor Day ……………… | Monday, September 5 |
| Thanksgiving Day ……………… | Thursday, November 24 & Friday, November 25 |
| Christmas (observed) ……………… | Monday, December 26 |

## OUR DISTINGUISHED FACULTY

Because business and taxes change very rapidly, Washington Institute faculty must be involved in continuous development, learning, and the generation of intellectual contributions throughout their careers to stay current.

At Washington Institute for Graduate Studies, a faculty member is considered to have appropriate academic and professional qualifications if s/he satisfies the following requirements:

1. A Master's degree (or higher) in the business field of the faculty member's instructional responsibilities, or a Master's degree (or higher) and a minimum of 18 graduate hours in the faculty member's area of instruction; and
2. Professional experience relevant to the faculty member's instructional responsibilities. To be sufficient, the experience must consist of either:
    a) 5+ years of professional experience, or
    b) 3+ years of professional experience, and a certification or professional license from a recognized national/international organization or from appropriate government authorities.

In alphabetical order, the faculty of Washington Institute for Graduate Studies includes:

**BRENT ANDREWSEN**, J.D., is an Adjunct Professor and member of the Board of Directors with Washington Institute. B.A. (Political Science/BYU), J.D. (Washington & Lee University Law School). He is a member of Kirton & McConkie's Business, Tax and Estate Planning Sections. His practice includes estate planning, probate and trust administration, gift taxation, tax-exempt organizations, charitable trusts and planned giving. Mr. Andrewsen also has advised clients with respect to business matters and has assisted in forming various business entities and transactions. He is a frequent speaker on issues regarding tax-exempt organizations, planned giving, estate planning, and related topics. In addition to his professional work, he has sat on the boards of various charitable organizations over the years.

**JAMES BLAYLOCK**, CPA, CITP, is an Adjunct Professor and member of the Board of Directors with Washington Institute. A 3rd Generation CPA, he received his B.S. Degree in accounting from Brigham Young University (1974). He is the Founder and President of Blaylock & Company CPA, PC, Founder and Chairman of the board of eFileCabinet, Inc., President of Village Green Associates, Past Presidents of the Utah Valley Estate Planning Council, Utah Chapter of NATP, Southern Chapter of the Utah Association of Certified Public Accountants, past board member of Utah Association of Public Accountants, Utah State Tax Commission Steering Committee and a highly sought author/instructor on tax, document management and paperless technology.

**KULWANT SINGH BOORA** is an Adjunct Professor with Washington Institute for Graduate Studies. Mr. Boora studied law at Sutton Coldfield College where he completed his Professional Diploma in Law and Higher Professional Diploma in conjunction with the Institute of Legal Executives Tutorial College of Law. After completing his law studies with Sutton Coldfield College, he furthered his legal education and went onto complete his Graduate Diploma in Law with Hertfordshire University School of law. He also earned a Bachelor of Arts with Honors (B.A. Hons) from Staffordshire University. He has been a visiting lecturer at the University of Toledo, Ohio, and has served as a law tutor with ICLS and the National Association of Licensed Paralegals, England. He has also served as a judicial intern to a United States District Court Federal Judge and is also admitted as a Fellow and Legal Executive Lawyer in the United Kingdom. Mr. Boora is also on the Washington Institute's International Advisory Board, where he advises on international regulations and policy.

**RYAN BORNSTEIN** is an advisory faculty member of Washington Institute for Graduate Studies PhD program. B.S. (Accounting, University of Delaware), LL.M. (Villanova Graduate Tax Program). He is a member of the law firm of Harvey Ballard & Bornstein, LLC and concentrates on estate and income tax planning in addition to estate administration. He focuses particularly on certain federal tax aspects of planning for substantial estates, including generation skipping transfer tax. He works with clients on tax-advantaged opportunities, analyzing stock option plans. He is Professor of Law with the Adjunct Faculty of the Graduate Tax Program at the Villanova University School of Law where he teaches Taxation of Property Dispositions. He has written a number of timely tax articles. He is admitted to the United States Tax Court and practices before the Internal Revenue Service, and is licensed to 0practice law in Pennsylvania and New Jersey.

**THOMAS M. BRINKER, Jr.**, J.D., LL.M., CPA/PFS, ChFC, CFE, AEP, advisory faculty member Washington Institute, B.S. (Acct., Cum Laude, Saint Joseph's University), J.D. (International Law, Columbia Pacific University), M.S. (Acct., Widener University), M.S. (Taxation, Widener University), LL.M. (International Taxation, Regent University School of law), D.B.A. program (Acct. and Taxation, University of Sarasota), Ph.D. (Taxation, Washington Institute), professor of accounting and coordinator for the accounting program at Arcadia University, formerly with Coopers & Lybrand and Arthur Young & Co. Mr. Brinker is a member of the American and Pennsylvania Institutes of CPAs, the International Bar Association, and the Caribbean Bar Association. In addition to national/international presentations on tax topics, he has published dozens of articles in numerous journals, including: *The Journal of International Taxation*, *The Tax Advisor*, *The CPA Journal*, *The Journal of Practical Estate Planning*, and *The Journal of Financial Services Professionals*.

**ROBERT S. BURDETTE**, CPA, B.A. (Acct., Univ. of Utah), M.S. (Taxation, Washington Institute), Assistant Professor of Accounting at Salt Lake Community College, former member UACPA Taxation Committee, Who's Who in Finance and Industry, received the Teaching Excellence Award for Region 7 from the ACBSP in 2004, the Technology in Education Award in 2005 for work in developing distance education classes for SLCC and the Teaching Excellence Award from SLCC in 2006.

**RICHARD M. EDMUNDS,** CPA, is an adjunct professor and member of the Board of Directors at Washington Institute. Mr. Edmunds holds a B.S. (Acct., B.Y.U.), M. Acct. (Financial Audit, B.Y.U.), M.B.T. (Taxation, University of Southern California) and is a Sole Practitioner specializing in individual and closely-held company taxation.

**CHRISTOPHER M. HARVEY**, J.D., CPA, LL.M Taxation, managing member in the law firm of Harvey Ballard & Bornstein, L.L.C., Counsel to the law firm of Harvey, Casterline & Vallini, L.L.P. Formerly the managing partner of Harvey & Mortensen handling estate and tax planning for closely-held business owners and high net worth individuals. Worked as a certified public accountant for Price Waterhouse, L.L.P. in New York City and Chase Manhattan Bank. Bachelor of Science in Accounting (cum laude) from the University of Delaware and his Juris Doctor (magna cum laude) and Master of Laws in Taxation from the Villanova University School of Law where he was Associate Editor of the Law Review, Certified Public Accountant, admitted to the Pennsylvania and New Jersey bars and the United States Tax Court. Adjunct professor at Villanova University School of Law's Graduate Tax Program teaching Taxation of Property Dispositions, Income Taxation of Trusts and Estates, Post Mortem Estate Planning and Estate Planning for Small Business Owners.

**BONITA L. HATCHETT,** LL.M. (Labor and Employment and Certificate in Employee Benefits Law, Georgetown University Law Center), J.D. (Rutgers University Law Center), B.A. (Religious Studies, University of Michigan), partner in the Employee Benefits practice at the law firm of Bell, Boyd & Lloyd LLC, Chicago, Illinois.

**W. KEVIN JACKSON**, Esq. of the law firm of Jensen, Duffin, Carman, Dibb & Jackson, B.S. (Finance, Univ. of Utah), J.D. (B.Y.U.), LL.M. (Taxation, Boston Univ.), and Adjunct Professor and PhD Mentor at Washington Institute for Graduate Studies.

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**RICHARD J. SPEAD,** PhD, MST, PA, EA, CFE, DABFA, ATA, ATP, ABA, FACFEI is member of the Board of Directors at Washington Institute. Dr. Spead is Managing Member of Richard J. Spead & Company, the Spead Tax Group, PLLC (Tax, Insolvency and Reorganization Accountants); Licensed to Practice as a Public Accountant by the State of New Hampshire; Enrolled to practice before the Internal Revenue Service; Certified Fraud Examiner; Diplomat of the American Board of Forensic Accountants; Accredited Tax Advisor; Accredited Tax Preparer; Accredited Business Accountant; Advanced Studies Harvard Law School Program of Instruction for Lawyers; Master of Science in Taxation, Summa Cum Laude (Washington School of Law); Doctor of Philosophy in Taxation, with Honors (Washington School of Law); published author of numerous tax articles and a nationally known lecturer on bankruptcy and tax related issues.

# POLICIES

**Refund Policy:** If within ten business days, commencing the day of enrollment, the student wishes to withdraw, (s)he may do so with no further obligation. A written statement of withdrawal must be received by mail, email or fax to meet these terms. If a student would like to withdraw within the 10 day period and a course has already been shipped to the student, the course must be returned and unopened within 14 days, or the student will remain obligated. If the student meets these conditions for withdrawal, all money paid towards tuition and shipping and handling will be refunded. **Please Note:** In order for the refund policy to apply, the date postmarked on the envelope or the date on the fax transmittal or email of the written statement of withdrawal must be within the required time period stated above.

**Withdrawal/Dismissal:** Students who have not made their scheduled payment(s) may be withdrawn from the program and their account sent to collections. Students who have not made progress in their research and remained in touch with their Mentor/Advisor in a year's time may be withdrawn. Students who have made payment(s) and have not completed the program within three years may be withdrawn. Also, a student that violates the honor code may face dismissal.

**Complaint Resolution Policy:** The objective of this complaint resolution policy is to provide a mechanism that is easy to use, enables students to resolve complaints in a timely manner, and addresses the complainant's interests in fairness and objectivity. Students are encouraged to raise their concerns early and Staff is required to respond to complaints immediately. When complaints are addressed at the time they arise, they can often be resolved informally. The following procedure will be followed upon receipt of a complaint. Washington Institute will:

1. Ask that the complainant voice his/her concern in writing.
2. Investigate the merits of the complaint (which could include detailed, in-depth discussion with the instructor, the complainant and/or other students, or any other investigation method deemed appropriate).
3. Notify the complainant of the status of the investigation process.

- *If the complaint has merit and a resolution can be negotiated*, it will be done and the matter will be considered resolved. Complainant will be notified of the decision in writing.
- *If the complaint has merit, and a resolution cannot be negotiated*, the complaint will be forwarded to the President for further investigation and resolution.
- *If the complaint is deemed not merited*, the matter will be forwarded to the President for further investigation. After the President's independent investigation, if the complaint is found to be not merited, the student will be informed in writing and the matter will end.

**Honor Code:** Students are expected to adhere to the Washington Institute for Graduate Studies Honor Code (every student pledges to adhere to the statement below when (s)he signs the enrollment agreement), which says:

*I pledge to strictly adhere to the following conditions:*

a. *I will not divulge my username or password to anyone.*
b. *I, and only I, will post answers to course assignments using my username and password.*
c. *I, and only I, will take the on-line exams using my username and password.*
d. *I understand that the on-line exams are open-book (notes from video lectures are allowed). However, I will not obtain the assistance of others (coaching, advising, suggesting) while taking the exams.*
e. *I will not divulge the content of the on-line exams to any other person, whether enrolled in the program or not.*
f. *I will report any violations of this honor code to the School's administration.*

*I understand the violation of this honor code will constitute a violation of the Washington Institute for Graduate Studies, Inc., Honor Code and I may be subject to dismissal.*

**Reinstating:** Under special circumstances, a student that has:

1. Been dismissed/withdrawn within the original program period, but would like to return, may do so. Dismissed/withdrawn students should contact the Administrative Offices to explore the specific requirements to reinstate. These students may become subject to new tuition rates and fees (that differ from the time they originally enrolled), clear up any outstanding balances and agree to an academic plan/schedule to complete the course requirements. These students will not receive an extension beyond the initial program period.

2. Fallen outside the three year program period must complete a Reinstatement Agreement and pay the $1,000 reinstatement fee. Once approved, the student may receive an additional three years to complete the program – without being subject to changing tuition rates and fees.

For more information on policies, contact Kathryn D. Hanson at 858-546-2838, khanson@wsltax.org.