



WASHINGTON
INSTITUTE
for Graduate Studies

Master of Science in Taxation

Catalog/Bulletin No. 39

COURSE CATALOG

Pertaining to the period of

January 1 - December 31, 2015

A Program Designed for *You*

- ✓ **A Self-paced Schedule that Works for Busy Professionals**
- ✓ **Courses Offered in Your Home or Office**
- ✓ **Comprehensive Treatment of Tax Topics**
- ✓ **Real-World, Experienced Faculty**
- ✓ **Affordable Tuition with Financing Options**

Please note that the institute's catalog is reviewed each year in January. We reserve the right to make changes in this Catalog, and in its scheduling, regulations, subject offerings/updates, policies, faculty, tuition and charges without advance notice.

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A Message from Washington Institute

For 39 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 professional doctoral program, all achieved while 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 pre-recorded so you can pursue your studies when and where 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 the school, as we anticipate 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



An 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 (11/14/1943-3/30/1998). 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.

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.*

Educational Objectives & Techniques of the Program

The Master’s Degree in Taxation is an advanced academic and professional degree recognized throughout the English-speaking world. The general requirement for the attainment of this degree in American colleges is the satisfactory completion of one graduate level academic year of study in taxation beyond the Bachelor’s Degree in Accounting for accountants or beyond the LL.B. or the J.D. Degree for lawyers.

The Master’s Degree in Taxation conferred by Washington Institute is an interdisciplinary degree program for accountants, lawyers and other tax professionals. The designation of the degree is “Master of Science in Taxation,” abbreviated M.S. Tax.

The Master’s Degree Program of Washington Institute is available to students through independent study and filmed lectures and students may begin the program at any time of the year.



If a student pursues his/her studies at approximately 4 lecture hours per week (or 16 lecture hours per month), then the program can be completed in about 24 months. The student may proceed faster or slower (but no fewer than 12 months or longer than 60 months, commencing the day of enrollment).

The objectives and techniques of the Master's Degree in Taxation program are as follows:

- To provide a **RELEVANT AND PRACTICAL EDUCATIONAL EXPERIENCE** which provides the student with critical tax knowledge and insights with the least cost in wasted time and resources. This is done through an integrated program of lectures, texts and techniques which give advanced knowledge and expertise – all delivered to the student by experienced, renowned and highly qualified tax professionals.
- To provide a recognized and accepted **GRADUATE LEVEL EDUCATIONAL PROGRAM** covering U.S. taxation, consisting of a variety of subjects and a graduation requirement of 24 semester units.
- To provide an **ASYNCHRONOUS, DISTANCE EDUCATION PROGRAM** to independent study students, recording the lectures of experienced tax practitioners, to enable students to learn at their convenience and without the burden and cost of disturbing their practice, going away to school or being pressured into an inflexible class schedule, and all at very **AFFORDABLE RATES**.

Our Student Body & Alumni

Our students come from every state in the US and 21 other regions outside of the US, 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.

Though our student body is mostly self-employed, we do have alumni that are faculty within top-tier law and business schools; many that used our degree to satisfy job/promotion requirements while working at the renowned public and private employers, and several that used our transcripts to satisfy admission requirements at other graduate programs across the country.

Continuing Professional Education

One of the advantages of this tax program is that the student can meet his/her CPE or CLE requirement at the same time he/she is working toward the degree. The tax courses offered by the school are accepted for continuing education credit by the Department of the Treasury for Enrolled Agents before the Internal Revenue Service and by many State Boards of Accountancy and State Bar Associations (State boards of



accountancy and bar associations have final authority on the acceptance of individual courses for CPE/CLE credit). It is the responsibility of the student to check with their own State. Also, because rules/criteria 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 employer’s training requirements. This may be done by calling the prospective school or employer.

The Graduate Tax Program is officially registered with the United States Treasury Department to offer continuing education credit for Enrolled Agents before the Internal Revenue Service (historically listed as a Sponsor Organization, Number 358).



Curriculum & Course Offerings

The courses below are required to be completed in the following order:

24 Semester Units *(601-605 are required courses)*

601, Taxation of Individuals (3 Semester Units)
602, Business Expenses, Deductions & Credits I (2 Semester Units)
603, Business Expenses, Deductions & Credits II (2 Semester Units)
604, Partnerships & LLCs (3 Semester Units)
605, Corporations & Shareholders (3 Semester Units)
<i>An additional 11 semester units elected from other Series 600 or Series 700 Courses</i>

Beyond the core courses, all courses are electives. Questions from the core courses (601 – 605) are included in the Final Comprehensive Exam, which each student must pass in order to graduate. Each student must successfully complete 24 semester hours to graduate. After the core courses are completed, you may take remaining courses in any sequence. The website includes the most current course listing and description for CPE, CLE and Semester Unit credit, as well as the suggested text for each course. Some courses have handouts and/or outlines, which may also be accessed on the website. The School reserves the right to make additions, deletions, changes and or to increase or decrease semester units.

Within 2 business days of enrollment, the first course(s) are released to the student. The courses are copyrighted by the school and should not be duplicated for any purpose. The school continually seeks the highest level of quality while updating its courses.

The cost associated with texts is not included in the tuition. Every student should have an up-to-date copy of the Internal Revenue Code. Books may be purchased at local colleges, retail bookstores, directly from the publishers, or over the internet. The cost is estimated to average approximately \$150.00 per course.



Series 600 Tax Subjects

Course	Course Name	Semester Units	CPE Credits	CLE Credits
600	Introduction to the US Tax System	.5	6	5
601	Taxation of Individuals	3	40	30
602	Business Expenses, Deductions & Credits I	2	25	21
603	Business Expenses, Deductions & Credits II	2	25	21
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
708	Navigating International Taxes	1	8.4	7
709	International Tax	3	32	27
710	Sales, Exchanges & Real Estate Taxation	3	31.5	26
716 & 717	Federal Tax court Litigation & Federal Tax Refund Litigation	3	43	36
718	Bankruptcy Tax Planning	1	10	9

Tuition, Fees & Payment Options

The tuition for the master program is \$14,900 (\$620 per semester unit) and Washington Institute offers two tuition payment plans, as set forth below. Students that have successfully transferred credits will only need to pay for the courses needed to satisfy the 24 semester units to graduate (note: all payments must be made in US dollars).

- 1) **Monthly Installments** – Under this option, a one-time finance charge of 5.26% 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 36 months until fully paid. The student may elect to make tuition payments over a period of no more than 24 months until fully paid for a reduced finance charge of 2.63%. 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).

- 2) **Pay in Full** - A student may receive a 10% waiver on tuition if the full amount is paid up-front. For example, instead of \$14,900, the total tuition for a student would be \$13,410 if paid in-full at the time of enrollment (unless otherwise stated, this waiver may not be combined with other offers and/or waivers).

Below is a complete listing of all program associated tuition and fees:

Non-refundable Enrollment Fee: \$50 (*must accompany the enrollment agreement*)
Insufficient Funds Fee: \$35
Tuition: \$14,900 (*specify payment plan*)
Late Payment Fee: \$20
One-time Tuition Finance Fee: 2.63% (24 mo) or 5.26% (36 mo)
Additional Diploma Fee: \$75
Required Texts: At Cost (*not purchased through school*)
Transcript Fee (*first two provided at no charge*): \$10
Transfer Student Evaluation Fee: \$75
Fee per semester unit (*to retake a course*): \$75
One-time Course Shipping/Handling: \$250
One-time Course Shipping Surcharge (*Int'l Students*): \$500
California STRF Fee: \$0.00 per \$1,000 of tuition (*)

(*)California STRF Fee. A special fund was established by the California Legislature to reimburse students who might otherwise experience a financial loss as a result of untimely school closure.

Institutional participation is mandatory. Students must pay the state-imposed assessment for the Student Tuition Recovery Fund (STRF) if all the following applies to you:

1. You are a student who is a California resident and prepays all or part of your tuition by cash, guaranteed student loans, or personal loans, and
2. Your total charges are not paid by any third party payer such as an employer, government program or other payer unless you have a separate agreement to repay the third party.

You are not eligible for protection from the STRF and you are not required to pay the STRF fee if either of the following applies:

1. You are not a California resident, or
2. Your total charges are paid by a third party, such as an employer, government program, or other payer and you have no separate agreement to repay the third party.



It is important that enrollees keep a copy of any enrollment agreement, contract, or application to document enrollment, tuition receipts, or canceled checks. They are encouraged to document the total amount of tuition paid and records that will show the percentage of the course which has been completed. Such records would substantiate a claim for reimbursement from the STRF, which, to be considered, must be filed within sixty (60) days following school closure. STRF fees are \$0.00 per \$1,000 of tuition.

The State of California created the Student Tuition Recovery Fund (STRF) to relieve or mitigate economic losses suffered by students in educational programs who are California residents, or are enrolled in a residency program attending certain schools regulated by the Bureau for Private Postsecondary Education.

You may be eligible for STRF if you are a California resident or are enrolled in a residency program, prepaid tuition, paid STRF assessment, and suffered an economic loss as a result of any of the following:

1. The school closed before the course of instruction was completed.
2. The school's failure to pay refunds or charges on behalf of a student to a third party for license fees or any other purpose, or to provide equipment or materials for which a charge was collected within 180 days before the closure of the school.
3. The school's failure to pay or reimburse loan proceeds under a federally guaranteed student loan program as required by law or to pay or reimburse proceeds received by the school prior to closure in excess of tuition and other costs.
4. There was a material failure to comply with the Act or the Division within 30-days before the school closed or, if the material failure began earlier than 30-days prior to closure, the period determined by the Bureau.
5. An inability after diligent efforts to prosecute, prove, and collect on a judgment against the institution for a violation of the Act."

However, no claim can be paid to any student without a social security number or a taxpayer identification number.

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 to that payment, AND the student receives an additional 10% paid in full waiver . . . 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 info1@wsltax.org to find out more about available waivers.



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.

Minimum System Requirements

To participate in our online program, you need access to an Internet-connected computer. Additional hardware, software and tool requirements are as follows:

For Windows-based computers:

- Internet connection, browser (Firefox, Chrome) & email.
- Windows 98 or higher
- Processor type: 450Mhz processor or higher
- Sound card
- Microsoft Word, or a word processor capable of saving in a rich-text format (.rtf)
- System which permits the viewing of DVD/video files, such as:
 - Adobe Shockwave Flash Player
 - Windows Media Player
 - FreeMediaPlayer.net

Admission Requirements

U.S. based Enrollments. Students may enroll at any time of the year. However, only the following persons may be formally admitted into the Master's Degree in Taxation program to receive credit toward the Master's Degree:

1. 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 Bachelor's Degree, or
2. Lawyers, Barristers, Solicitors, or the like, licensed to practice law in any jurisdiction, or



3. Persons holding a Bachelor's Degree (or its equivalent from a non-English speaking college...see Admission Requirements for Non-English Degrees) which degree is in a subject area considered to be sufficiently preparatory for graduate level tax studies (i.e., Accounting, Business Administration, Finance, Investments, Banking, International Relations, Commerce, Government Studies, Public Administration, Economics, or the like), AND who have engaged in the nearly full time practice of taxation or tax preparation for five years or more.

Additional Information for International Students (Non-English Degrees). This institute does not require domestic and/or international students to attend a campus for any courses. Courses are viewed in the comfort of the student's home or work, at a time of day that works best for the student. Therefore, the school does not require (or assist students in obtaining) visas for travel to the US. However, as might be needed and requested by the student, the school will provide a letter vouching and/or demonstrating the student's status of enrollment. All programs of study are considered distance learning.

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), or a minimum 105 on the Internet-based TOEFL, or a minimum 875 on Test of English for International Communication (TOEIC), or a 6.0 or higher on the International English Language Testing System (IELTS), 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). At this stage, Washington Institute does not permit students to enroll (or accommodate a non-English speaking student) if the minimum language standards cannot be met, since all our courses are only offered in English.

The 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 Catalog. 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 pace, within certain limitations, and take off the extra time he or she needs for emergencies, vacations, or particularly heavy work periods (i.e., tax return preparation). See *Attendance, Academic Progress & Course Completion Requirements* for minimum progress requirements.



Graduate Transfer Credit

Students who have completed tax-related courses at the graduate level at another institution may transfer those credits to Washington Institute. Washington Institute may accept up to 72 classroom hours (4.8 semester units) of transfer credit. Tax courses completed toward a J.D. degree are graduate level work for purposes of the M.S. Tax degree. Students that have successfully transferred credits will only need to pay for the courses needed to satisfy the balance of the 24 semester units to graduate. The amount of tuition per course is \$620 per semester unit.

Currently, Washington Institute has only one formal articulation agreement with one other institution. Historically, however, we have informally approved the transfer of courses/credits from other institutions and other institutions have approved the transfer of our courses/credits for their programs.

NOTICE CONCERNING TRANSFERABILITY OF CREDITS AND CREDENTIALS EARNED AT OUR INSTITUTION. The transferability of credits you earn at Washington Institute for Graduate Studies is at the complete discretion of an institution to which you may seek to transfer. Acceptance of the degree you earn in the tax program is also at the complete discretion of the institution to which you may seek to transfer. If the credits or degree that you earn at Washington Institute for Graduate Studies is not accepted at the institution to which you seek to transfer, you may be required to repeat some or all of your course work at that institution. For this reason you should make certain that your attendance will meet your educational goals. This may include contacting an institution to which you may seek to transfer after attending Washington Institute for Graduate Studies to determine if your credits or degree will transfer.

Graduation Requirements

There are three requirements for the conferral of the Master's Degree in Taxation:

1. Completion of graduate tax courses which total a minimum of 24 semester hours of instruction. If classroom lectures are completed at the rate of approximately four hours per week, it would take about twenty-four months of study. Studies may be accelerated to no less than twelve months and extended for no more than five years.
2. The overall grade point average must be 2.75 or higher, on the following scale (i.e., A=4, B=3, C=2). If the grade point average falls below that level, the student can bring up his grade by re-doing one or more of his course examination requirements, or independent research credit.
3. Completion of a final, comprehensive examination. This examination must be passed before a diploma will be granted. While the final exam does not impact GPA, it does impact the Honor's Program. The examination must be proctored, and administered in the student's home-town and place of his/her choice. The exam is open book and the student has three hours to complete it. The exam will cover the core courses, which are: 601 – Taxation of Individuals; 602 – Business Expenses, Deductions, and Credits I; 603 – Business Expenses, Deductions, and Credits II; 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. A copy of detailed instructions for the Final Comprehensive Examination will be sent to the student in a Pre-graduation Packet. The student should review the instructions carefully.

Grading Scale

The candidate is graded on each tax subject and must obtain a cumulative grade point average overall of at least 2.75 to graduate. The Exam Requirement-Grading is commensurate with the following scale:

94% – 100%	A
90% – 93%	A-
86% – 89%	B+
82% – 85%	B
78% – 81%	B-
74% – 77%	C+
70% – 73%	C

HONORS DESIGNATION	REQUIRED GPA	FINAL COMPREHENSIVE EXAM SCORE
Summa Cum Laude	3.9	Minimum 94%
Magna Cum Laude	3.7	Minimum 90%
Cum Laude/With Honors	3.5	Minimum 86%

Course Completion Requirements

Consistent participation in the graduate program is mandatory (please see our policy on *Satisfactory Academic Progress* and *Attendance* towards the end of this Catalog). Because our program is self-paced, daily progress and/or attendance is not recorded or measured in the traditional sense. To receive credit for each course, a student must complete the following:

- a) View the lectures relating to each course.
- b) Submit self-proctorial notes for each course – which can add as much as 5 points to your final exam grade.
- c) Achieve a 70%, or better on the course final examination (review exams are not graded).

Once these requirements have been met, the school will issue a certificate of completion for the student and update their academic record.



Regarding the

- ✓ Viewing of a Course. Students are expected to viewing the entire course to receive credit. If a student scores less than 70% on an exam, it will be determined that they did not view the course and, hence, was not “attending” class to meet the minimum standards of class attendance.
- ✓ Self-Proctorial Notes. The submission of self-proctorial notes is mandatory for each course and may add as much as five points to your course grade. The student may use the notes, giving the student some benefit when taking the exams (which are open book/notes).
- ✓ Exams. At the completion of each course, the student must take a final on-line exam and achieve a score of no less than 70% to pass. These exams are taken on a secure testing site. Each exam consists of multiple choice and true or false type questions.

Exams are open book and are not timed. Many courses have a review exam, which qualifies the course for CPA-CPE credit. It is the student’s responsibility to check with his/her State Board of Accountancy for state requirements regarding CPE credit and to verify that the course(s) taken qualify. Some State Boards of Accountancy do not require review exams for CPA-CPE credit.

- **Review Exam:** The review exam is designed to prepare the student for the final exam. The score on the review exam is not counted towards the final grade of the course. The review exam is not mandatory if CPA-CPE credit is not needed or is not required, but it is highly recommended.
- **Final Exam:** The final exam will evaluate whether learning objectives have been met by assessing the student’s comprehension of the course content and accompanying text.

In the rare instance that an exam for a course is not available, the student must choose from one of the options below:

1. **Questions & Answers:** The student designs and answers a number of questions requiring thoughtful answers (not “one-word”, not “fill-in-the-blank” and not “true-false” questions). They do not need to be typed. There is a presumption that less than four lines in an answer is not “thoughtful.” After each answer, the student must cite the appropriate paragraph number in the text where that principle is covered. Each question must be numbered consecutively (i.e., 1, 2, 3, 4, etc.). Subjects having 1 semester unit require a minimum of 50 questions. Subjects having more than 1 semester unit require a minimum of 100 questions. The questions and answers must be in the student’s own words. Simply request an “example” from the school before creating your *questions and answers*.



2. **Course Outline:** The student types a sentence outline of the tax subject, single spaced, which consists of 15 pages minimum per semester unit, which outline may be taken from the text or from any suitable tax reference materials. Each page must be numbered consecutively (i.e., 1, 2, 3, 4, etc.). The student must cite the appropriate paragraph number in the text where that principle is covered. Appearing to copy from a table of contents is not acceptable. The outline must be in the student's own words. Simply request an "example" from the school before creating your own *outline*.

The course examination requirement for **Questions and Answers or Course Outline** must be submitted to the school exactly in the following format: 1) cover sheet on top, 2) the questions and answers or outline, 3) and all the self-proctorial notes in lecture section/module order. They must be submitted at one time, and not in separate mailings. Do not staple or bind the papers together.

Earning Additional Credit

- ✓ **Advanced-Level CPE Studies Credit** Each student may, if he or she so elects, engage in tax studies, hour for hour, and receive credit equivalent to 6 semester units, or up to 80 CPE or 67 CLE. The requirements for this credit are as follows:
 1. The student must be currently enrolled in the Graduate Tax Program at Washington Institute at the time the studies are undertaken. No credit is given for studies taken before enrollment.
 2. The studies must be undertaken at an accepted and recognized continuing education tax program, or through their filmed lectures. Such programs include those CPE and CLE tax programs which are officially sponsored or officially recognized by state boards of accountancy, state bar associations, or NASBA.
 3. The tax subject must be at the intermediate or at the advanced level.
 4. Attendance at the lectures must be proved by presentation of a certificate of attendance. The certificate must indicate the number of CE hours earned.
 5. The student must provide a similar type of examination requirement satisfactory to the school (i.e., self-proctorial sheets, on-line tests, etc.) The tuition for this credit is the same as for any other subjects through Washington Institute.
- ✓ **Independent Research Credit.** Each student may, if he or she so elects, substitute independent research credit for up to three semester units (45 class hours of instruction) in place of other courses. The tax research must be approved by the School. The student must submit a suitably typed report on the conclusion thereof. This project is graded. Independent Research Credit cannot be used along with "Thesis Credit." One or the other must be chosen.



Once approval is granted, the student must incorporate the criteria below into the research:

- No fewer than 10 pages for each semester unit, and must be singlespaced, Times New Roman Font (12pt).
 - Either primary or secondary research is acceptable (if secondary research is used, the report is typically longer in page length).
 - Must include a table of contents, page numbers, and use of approved format/manuscript styles (APA, MLA, Harvard, Chicago/Turbian, etc).
 - Submission in electronic format is acceptable (i.e., not required to mail hard-copy to the school) and the student may submit a draft to the school for a review before the final is graded.
 - There is generally a 45 day time limit on submitting the paper.
- ✓ **Thesis Credit.** Each student for whom approval is given may, if he or she so elects, substitute a Master's Thesis for up to eight semester units of credit (120 class hours of instruction). The topic must be approved by the School. While any related topic may be considered, students are encouraged to consider tax topics which would be of use to their fellow practitioners in the form of continuing education materials, tax strategy portfolios, or the like. The thesis must be of scholarly quality, in conformity with an accepted graduate school or law school style manuscript, single-spaced, at least eighty typed pages in length, and suitable for publication. No student is required to do a thesis.

Certificates of Completion and Diploma

After all course requirements have been met, a certificate of completion will be issued for each course completed within 7-10 days after the exam requirement is fulfilled. This will include the semester units, CE hours earned for the course and final grade.

The master's degree diploma is designed to be an impressive and suitable memorial to the professional and academic accomplishment of the graduate. Measuring approximately 16"x20" (landscape), the diploma declares the appropriate degree (i.e., Master of Science in Taxation) and the name of the graduate. In addition, the Diploma displays in particularity each one of the tax subjects which the graduate studied.

Washington Institute believes the subjects should be listed in order to provide useful notice to the public and to the professional's potential clients of the broad range of studies undertaken by the graduate and to give some idea of the graduate's extensive preparation and professional skills. There is a \$75 fee for the typesetting and printing of the Diploma.



People, Policies & Required Disclosures

World-wide Student Support Services & School Calendar

No matter where in the world you are, you can tap into services and resources available to students at Washington Institute. Our Student Services staff is dedicated to meeting your individual needs so that you enjoy a superior online learning experience, every step of the way, which includes Welcome/Orientation Information; Academic Advising; Financial/Payment Information and assistance; Web Username/Password assistance; Applying for Independent/Research Credit; Questions regarding review and final examinations; Assistance in preparing for graduation; Class rings, shirts, etc.

Washington Institute for Graduate Studies will be closed on the following days in 2015:

New Year's Eve/Day	.....	Wednesday, December 31 and Thursday, January 1
Martin Luther King, Jr. Day	.....	Monday, January 19
President's Day	.....	Monday, February 16
Easter (observed)	.....	Friday, April 3
Memorial Day	.....	Monday, May 25
Independence Day (observed)	.....	Friday, July 3
Administrative Closure	.....	Friday, July 24
Labor Day	.....	Monday, September 7
Thanksgiving Day	.....	Thursday, November 26 and Friday, November 27
Christmas	.....	Thursday, December 24 and Friday, December 25

Governance & Administration

✓ **The Governing Board of Directors** (*in alpha order, last name*):

Brent Andrews (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), Robert Hanson (Chairman & President at Washington Institute), Bruce Jackson (President at The Institute of Applied Human Excellence), Jeff Scofield, (President at Scofield Tax Service) and Aaron Webber (CEO at Webber Investments).

✓ **The Executive Staff & Advisors** (*in alpha order, last name*):

Dr. Frantz Belot, Dr. Ari Demiral, Dr. Robert Evart (abd), Robert Hanson, Terri Hanson, Dr. Bruce Jackson, Dr. Gene Lillie (abd) and Jon Searle.



Our Distinguished Faculty

Because business and taxes change 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 (by last name), 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 on to 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 doctoral 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 practice law in Pennsylvania and New Jersey.

James Bressingham, C.P.A., C.F.P., is an adjunct professor with Washington Institute for Graduate Studies and received his BS Degree in Accounting from Adelphi University ('90). He earned his Masters of Science degree in Taxation from Washington Institute for Graduate Studies ('14). His career has found him working in Ernst & Young, Grant Thornton, and a host of publicly traded companies, as VP of Tax/Tax Director. Mr. Bressingham is a member of the NYSS of CPAs (relations with IRS and financial planning committees), IBCFP. In addition, he has lectured on various topics for the Center for Professional Education (CPE), Audio Solutionz, IRS - Practice & Procedures Conference (NY), NYSSCPA, Tax Executive Institute, Bank Tax Institute, Cross-Border Solutions (Accounting for Income Tax - ACS740, BNA's opening guest speaker at annual conference in Arizona, and the ACCT Technology Conference).

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.

Ari Demiral, Ph.D., MST, EA is Associate Dean of the Tax Program, member of the Academic Advisory Council, and an adjunct professor with Washington Institute for Graduate Studies. Mr. Demiral has a Bachelor of Science degree in Accounting from California State University of Northridge. He received his Master of Science degree (Magna Cum Laude – with honors) in Taxation from Washington Institute. He has also earned his Ph.D. (Doctor of Philosophy) degree in Taxation from Washington Institute. Mr. Demiral is an Enrolled Agent licensed to practice before the Internal Revenue Service. He has been practicing accounting and taxation in the Los Angeles area over 25 years and has authored several books in taxation. He has been recognized as an “expert witness” in accounting litigations and tax matters.

Richard M. Edmunds, CPA, is a member of the Academic Advisory Council and 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.

David s. Kerzner, Esq. Principal, The Law Offices of David S. Kerzner, B.A. (Hons. Bus. Adm., Western), LL.B. (Queen's University), LL.M. (International, New York University), LL.M. (Taxation, New York University). Member of the bars of New York, Ontario, and Roll of Solicitors of England & Wales. Formerly with KPMG LLP, Washington National Tax, Washington D.C. (Professor Emeritus with Washington Institute for Graduate Studies).



Kevin A. Kyle, Esq., of the firm of Green Schoenfeld & Kyle L.L.P., Fort Myers, FL, B.B.A., Accounting (with highest distinction), Emory University, Atlanta, GA; J.D. (with honors), University of Florida, Gainesville, FL; LL.M. (Taxation), New York University, New York, NY; Florida Board Certified Tax Attorney; Florida Board Certified Wills, Trusts and Estates Attorney.

Ralph B. Larsen, C.P.A. of the accounting firm Ralph B. Larsen, CPA, B.S. (Acct., Univ. of Utah), M.B.A. (Univ. of Utah), M.S. (Taxation, Washington Institute), UACPA and AICPA, former acting Comptroller of the 12th Coast Guard District, Commanding Officer, USCG Reserve, former Vice-Pres., Emery Energy, Inc.

Philip Lerner, Esq. (New York), CPA (New York & New Jersey), B.A. (Brooklyn College), J.D. (Brooklyn Law School), L.L.M. Taxation (Washington School of Law, Suma Cum Laude). Admitted to practice law in all State Courts in the State of New York, U.S. Tax Court, U.S. Court of Federal Claims, U.S. District Courts, the Southern District of New York and the Eastern District of New York, the U.S. Court of Appeals, Second Circuit and the U.S. Supreme Court. Member of the American Bar Association, the New York County Lawyers Association, the American Institute of Certified Public Accountants and the New York State Society of Certified Public Accountants. Former chairman of the tax sub-committee, Estates, Gifts, and Trusts, New York County Lawyers Association, Former Trustee Heisman Memorial Trust.

Gene Lillie is Dean of the graduate tax program at Washington Institute for Graduate Studies and brings almost 40 years of experience to this position. In addition to proprietor of his own successful tax practice, he's worked within a variety of accounting firms, as well as institutions of higher learning. Lillie earned his MS in Accounting-Taxation (Strayer University) and a BS in Accounting (Richard Stockton State College) and, as a candidate for D.Tax, has completed all but his dissertation (expected 2015).

Bruce L. Olson, Esq., shareholder with law firm of Ray, Quinney & Nebeker, B.S. (Acct., Magna Cum Laude, B.Y.U.), J.D. (Cum Laude, B.Y.U.), Fellow, American College of Tax Counsel, Chair, Nonprofit/Tax-exempt Section Utah State Bar, Former Chair, Tax Section Utah State Bar, Member, IRS Central Mountain Exempt Organization Council, Former Chair, IRS Dallas Key District Exempt Organization Council, Former Chair ABA Tax Liaison Committee (Southwest Region), Former Chair, Salt Lake IRS District Advisory Council, Former Chair, IRS Southwest Region Bar Association, Original Member, IRS Ogden Service Center Advisory Council, Former Chair Utah Limited Liability Company Act Revision Committee, Principal drafter, Utah Revised Nonprofit Corporation Act, Utah Editor, Limited Liability Company Law, Aspen Law Publishers, Colonel, United States Army Reserve.

Ryan Pace, Esq., attorney with the law firm of Smith Knowles P.C., B.S. (Finance, University of Utah), M.T. (Taxation, Arizona State University), J.D. (with honors, Washburn University), LL.M. (Taxation, NY University).



Paul Savage, J.D., is an advisory faculty member of Washington Institute for Graduate Studies doctoral program. B.A. (Honors History, BYU), J.D. (Columbia University Law School), Fulbright Scholar (University of Bern, Switzerland). He is a partner of the law firm of Kirton & McConkie and former chair of the firm's Tax section, as well as a member of the firm's Corporate and International sections. He concentrates on international business, income tax planning, VAT and customs, tax controversy assistance, audit defense, business organizations, general corporate, tax exempt organizations, estate planning, cross-border licensing, market entry strategies, transfer pricing, international philanthropy, and dispute resolutions. Prior to joining Kirton & McConkie, Mr. Savage practiced with other distinguished law firms, as well as the internationally accounting firm KPMG. He serves on the board of the World Trade Center Utah and is past-president of the Utah World Trade Association. Mr. Savage taught for several years as adjunct tax professor at Seattle University Law School, and has lectured and written widely on various tax and business topics. He is admitted to practice before the United States Tax Court and is a member of the bar in both New York and Utah.

Robert S. Schriebman has been a practicing tax attorney since 1969. He is a member of the Bar of the State of California, the United States Tax Court, the United States Claims Court and the Supreme Court of the United States. He has been certified as a specialist in taxation law by the California Board of Legal Specialization and was an adjunct Professor of IRS and California Tax Practice and Procedure at USC's Graduate School of Accounting. Robert Schriebman has written 20 books and numerous articles on tax law and methods of obtaining relief from federal and state tax debts. Dr. Schriebman received his JD in 1967, his LLM in taxation in 1968 and his SJD in taxation in 2004. Mr. Schriebman received his formal education from California Western School of Law (J.D. '67), Boston University School of Law (LL.M. Taxation '68) and Washington Institute for Graduate Studies (SJD '04) and is a prolific writer and the author of numerous tax-related books/publications and has taught at several fine institutions, including University of Southern California, New York University and for the California CPA Education Foundation.

Richard J. Spead, PhD, MST, PA, EA, CFE, DABFA, ATA, ATP, ABA, FACFEI is a member of the Academic Advisory Council at Washington Institute for Graduate Studies. 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 & Disclosures

The state of California requires that certain information be provided to students prior to their enrolling in any educational training. Students are to review the following before registering and enrolling in any class or program at this institution.

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 Honor Code and I may be subject to dismissal.

A Student's Right to Cancel & The Refund Policy. Because courses are transmitted to the student within seven days of acceptance into the program, if a student wishes to cancel and withdraw from the program, (s)he may do so with no further obligation and receive a refund, if the school has received written notice within seven business days after the date of acceptance. A written statement must be received by mail, email, or fax to meet these terms. If a student would like to withdraw within the seven day period and a course has already been shipped to the student, the course must be returned and unopened within fourteen days, or the student will remain obligated. If the student meets these conditions, all money paid towards tuition and shipping and handling will be refunded pursuant to 5 CCR §71750 of the California Code. **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 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. Students who have made their payment(s), but have not maintained academic progress, or attendance (in accordance with SAP and Attendance Policy, as defined below in this Catalog) *may* be withdrawn. A student that violates the honor code may also face dismissal.



Satisfactory Academic Progress (SAP) and Attendance Policy. Consistent participation in the graduate program is mandatory. As Washington Institute for Graduate Studies' training is distance learning, based on self-paced programs, official daily attendance is not recorded in the traditional sense.

Progress in the Masters Program must be demonstrated, as outlined in this section. Students have great flexibility, but, but only have 5 years to complete their courses of instruction and successfully pass a comprehensive final examination. For the student that completes less than 4-5 semester units in any given year, it will be determined that the student has not been participating (or "attending") as expected.

The completion of a course includes:

- View the lectures relating to each course.
- Submit self-proctorial notes for each course – which can add as much as 5 points to your final exam grade.
- Achieve a 70%, or better on the course final examination (review exams are not graded).

A student who does not satisfy these minimum requirements for academic progress and attendance will be placed on probation, allowing the student time to raise his/her academic grade or attendance or both. If the student is unable to raise his/her SAP and attendance to a satisfactory level, the student will be dropped from the program. Students that do not have sufficient time remaining in the entire program to complete their work will be given an opportunity to reinstate for additional time.

Reinstatement: Under special circumstances, a student that:

1. Has been dismissed/withdrawn within the original program period, but would like to return, may do so. Dismissed/withdrawn students must 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 program requirements. These students may not receive an extension beyond the five year program period.
2. Has fallen outside the five year program period must complete a Reinstatement Agreement and pay the \$3,500 reinstatement fee. Once approved, the student may receive an additional five years to complete the Masters Program – without being subject to changing tuition rates and fees.

Complaints & 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.

A student or any member of the public may file a complaint about this institution with the Bureau for Private Postsecondary Education by calling 888-370-7589 or by completing a complaint form, which can be obtained on the Bureau's Internet Web Site: www.bppe.ca.gov.

Student Educational Records. Student academic records are maintained at the school's address in a digital format. Official academic transcripts are kept into perpetuity. Students may contact the school to order their transcripts.

In accordance with the Federal Family Educational Records and Privacy Act of 1974 (FERPA), student records and student privacy is protected by Washington Institute for Graduate Studies. FERPA affords students certain rights with respect to their educational records. These rights include:

- The right to inspect and review the student's educational records within 45 days of his or her request for access.
- The right to request an amendment of the student's education records that the student believes are inaccurate or misleading.

The right to consent to disclosures of personally identifiable information contained in the student's educational records, except to the extent that FERPA authorizes disclosure without consent to school officials with legitimate educational interests, including but not limited to administrative, academic, or support personnel (including law enforcement and health services); this institution's attorneys, auditors, or collection agents; or assisting another school official in performing his/her tasks. The school will disclose educational records without consent to officials of another school in which a student seeks or intends to enroll.



Students have the right to file a complaint with the U.S. Department of Education concerning alleged failures to comply with regulations. The USDOE address is:

Family Policy Compliance Office
U.S. Department of Education
Washington, D.C. 20202

In addition, this institution is authorized to release “Directory Information” concerning students. “Directory Information” includes: student’s name, address (including email), telephone numbers, date and place of birth, major field of study, class likenesses used in publications, dates of attendance, degrees/diplomas and awards and previous institutions attended.

Approvals (History & Current Status). 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. Subsequent to that time, California has re-instituted a formal registration for schools.

Therefore, **what you should know about our application for state approval**. Washington Institute’s application for approval to operate was submitted and is still being reviewed by the Bureau for Private Postsecondary Education and the State Attorney General’s Office. For more information, call the Bureau for Private Postsecondary Education at 916-574-7720, or toll-free at 888-370-7589, or visit its website at www.bppe.ca.gov.

Accreditation. As of publication date for this Catalog, the School has not yet been accredited by a regional or national accrediting agency recognized by the U.S. Department of Education (USDE). 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 USDE and CHEA. Because the accreditation process is new to the school, we will not speculate as to the possible date(s) the school intends to achieve accreditation. As such, students enrolling should understand that the program may not meet eligibility criteria for certain licensures in California, or other states. Also, a degree program that is unaccredited or a degree from an unaccredited institution is not recognized for some employment positions, including, but not limited to, positions with the State of California. Finally, a student enrolled in an unaccredited institution is not eligible for federal financial aid programs.



Financial Aid, Title IV Funds and Loans. Because the institution is not accredited at this time, it does not participate in Title IV funding. Further, the institution does not participate nor does it offer financial aid (federal, state, or any other government funding source).

Outside of the information contained in the *Tuition, Fees & Payment Options* section of this Catalog, Washington Institute does not offer additional financial assistance.

However, if the student obtains a loan to pay for an educational program, the student will have the responsibility to repay the full amount of the loan plus interest, less the amount of any refund. If the student is eligible for a loan guaranteed by the federal or state government and the student defaults on the loan, both of the following may occur.

- 1) The federal or state government or a loan guarantee agency may take action against the student, including applying any income tax refund to which the person is entitled to reduce the balance owed on the loan.
- 2) The student may not be eligible for any other federal student financial aid at another institution or other government assistance until the loan is repaid.

Catalog Delivery. Students can download the Catalog from the School's website: <http://wsltax.org> or call the school and request a Catalog by phone (888-687-3393) for a mailed copy, or students may visit and receive a Catalog in person. As a prospective student you are encouraged to review this catalog prior to signing an enrollment agreement. You are **also** encouraged to review the *School Performance Fact Sheet*, which must be provided to you prior to signing an enrollment agreement.

Housing. Because of the school's legacy of distance learning, the school does not require domestic and/or international students to attend a campus for any courses. Courses are viewed in the comfort of the student's home or work, at a time of day that works best for the student. It is for these reasons, that Washington Institute for Graduate Studies does not own or operate dormitories or any other kind of student housing and the school does not provide (or advertise) any housing assistance to students.

Career Placement Services. As our students are working when they enroll, Washington Institute does not provide a placement service for its graduates.

The English Language. All admission, academic forms and course instruction is provided in English.

Bankruptcy. Washington Institute for Graduate Studies is not operating as a debtor in possession, has not filed a petition within the preceding five years, nor has this institution had a petition in bankruptcy filed against it within the preceding five years that resulted in reorganization under Chapter 11 of the United States Bankruptcy Code (11 .S.C. Sec.1101 et seq.) 94909(a)(12)



WASHINGTON INSTITUTE

for Graduate Studies

Default Statement: When an institution is in default, student institutional charges may be refunded on a pro rata basis if the Bureau (BPPE) determines that the school has made provision for students enrolled at the time of default to complete a comparable educational program at another institution at no additional charge to the students, beyond the amount of the total charges in the original enrollment agreement. If the institution does not make that provision, a total refund of all institutional charges shall be made to the student. §94927

For more information, please contact us at:

Washington Institute for Graduate Studies

7100 Hayvenhurst Ave., Suite 101, Van Nuys, CA 91406

Phone: 888-687-3393, Fax: 888-509-0718

Website: www.wsltax.org Email: info1@wsltax.org

Any questions a student may have regarding this catalog that have not been satisfactorily answered by the institution may be directed to:

The Bureau for Private Postsecondary Education

2535 Capitol Oaks Drive, Suite 400, Sacramento, CA 95833

Toll-free telephone number (888) 370-7589, or by fax (916) 263-1897

Website: www.bppe.ca.gov