



WASHINGTON
INSTITUTE
for Graduate Studies

Doctorate Degree in Taxation

*Bulletin No. 7
Relating to all 2014 Enrollments
Last Revision Date – July 2014*

A Program Designed for *You*

**A Program that Fits Your Life
Designed for Busy Tax Practitioners
Real-World, Practical Content
Flexible Timelines and Affordable Tuition**

As a prospective student, it is our policy to deliver to you, and you are encouraged to review this catalog (the Bulletin) 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.

Washington Institute updates this Bulletin at least annually. We reserve 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:

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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 38 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. Our outstanding research-based, professional doctorate program was introduced in 1986 and was designed after the UK “professional” doctoral model.

Washington Institute’s comprehensive taxation programs are designed for some of the busiest professionals in the world. While a conventional doctoral program requires students to study full-time and remain under close supervision on a campus, Washington Institute’s programs are “self-paced” and do not include “on-campus” or “full-time” requirements.

In 2012, the doctoral program accomplished an assessment that lead to strategic recommendations designed to strengthen the experience and outcomes for participants. Adopted recommendations include extending the program period from 3 to 4 years; augment admission requirements with an essay and other indicators relating to academic and professional readiness; introduce specific courses, including tax, research and instructional design, as well as a teaching experience.

Also in 2012, we introduced a proprietary Learning Management System (LMS), enabling all our courses (including all course requirements) to be delivered through the internet.

We know you’ll find the program challenging, as well as rewarding. We look forward to welcoming you into the program!

Robert M. Hanson
President



WASHINGTON INSTITUTE

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.

Our Student Body & Alumni

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.

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.



THE DOCTORATE DEGREE IN TAXATION

A Unique Offering. In the US, there are just less than 300 institutions that award doctoral degrees. The detailed requirements for both the admission and award of a doctoral degree vary throughout the world and even from school to school. In some schools in the US, Canada and Denmark, for example, many universities require coursework in addition to research for the degree. In schools requiring coursework there is sometimes a prescribed minimum amount of study and/or a set number of credit hours — which must take place before submission of a dissertation/thesis.

The Doctorate Degree in Taxation Program at Washington Institute is available to students through mentored independent study. Professionals are given the opportunity to achieve this valuable professional degree 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.

As distinguishing features, our program:

1. Is designed for the “already working” tax practitioner;
2. Is a four year program;
3. Is flexible, permitting students to pursue studies at their own pace and leisure;
4. Is integrated with a comprehensive Learning Management System (LMS), including the viewing of tax courses online, at the student’s leisure;
5. Doesn’t require on-campus attendance, including the defense of the dissertation.

The 48 month program is divided into “phases”. Within each phase, a student may proceed at a pace that works best for that student. If the enrollee cannot begin her/his studies immediately 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, Techniques & Certification of the Program. The doctorate program in taxation at Washington Institute for Graduate Studies is designed to educate tax professionals that are uniquely prepared for this research-oriented, professional degree.

The program follows a simple, but effective pattern that is summarized below:

- Phase I must be completed in 18 months and consists of completing required coursework. This phase includes courses in research, instructional design and taxation (topics selected by student).
- Phase II must be completed in 8 months and consists of a teaching requirement. This phase includes completion of 30 hours of classroom hours of instruction.
- Phase III must be completed in 18 months and consists of writing a dissertation, which is a minimum of 300 pages of original work that advances the field of taxation.
- Dissertation Defense. Within 4 months of completing Phase III, the student must successfully defend his/her dissertation before a panel of experts.



The details of each phase are further defined in the “Graduation Requirements” of this Bulletin.

This program is designed for individuals who are well into their careers and are seeking a flexible, but academically robust and practical program to enhance their skills and knowledge in a tax specialty.

The doctorate program grades on a pass/fail (no letter grades are issued). The 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 (i.e., “Doctor of Taxation”, abbreviated as “D.Tax”

The Doctor of Taxation program *does not* lead to teacher or administrator certification, licensure, or endorsement in any state in the United States. Further, individuals interested in this program *and* wish to teach in a particular institution of higher learning should first seek to understand the policies of that institution. 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.

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 (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.

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 re-instituted a formal registration.



Therefore, **what you should know about our application for state approval**. Washington Institute's application for approval to operate was submitted several years ago, which (because of backlogs in applications), is still pending by the Bureau for Private Postsecondary Education. 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.

ADMISSION REQUIREMENTS

The Standard Applicant. Students may enroll at any time of the year. Only professionally *AND* academically qualified candidates may be formally admitted into the doctorate program in taxation (applicants that might not qualify in this section may refer to the *Special Consideration Applicant* criteria). The Standard Applicant qualifications include:

1. **Professional qualifications.** Fifteen years of taxation experience, which must include being employed in the tax field of profession during the five year period preceding their application to the program.
 - Candidates must successfully pass a qualifying examination. The prospective student has two weeks (from the date the individual is provided access) to take the examination, which is open book, administered by Washington Institute and will cover core topics which correspond to the school's following courses:
 - 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
 - Submit a Curriculum Vitae or Resume.
 - Submit three professional letters of reference.
2. **Academic qualifications.** Students must request an official transcript from the school from which they received their qualifying degree (as defined below). The official transcript must be received by the school within two months of enrolling. By submitting relevant transcripts, students demonstrate they are academically qualified if (s)he has previously earned a:
 - Recognized U.S. LL.M – Taxation; Masters of Science in Taxation, or Masters of Accountancy with an emphasis in Taxation, or



- Recognized U.S. Masters Degree *AND* is a Licensed Attorney at Law, Certified Public Accountants, Certified General Accountants, Certified Management Accountants, Chartered Accountants, licensed Public Accountants, Enrolled Agents or Tax Court Practitioners, or
 - Person 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).
3. **Statement of Interest.** Written to “Members of the Doctorate Committee”, applicants must write a letter that includes the following:

An introductory paragraph that states:

- In a professional sense, why you are applying to the program.
- The “dissertation” topic for which you are seeking preliminary approval.

Your qualifications and background that describes:

- Insights about your industry and specific area of specialization.
- Experiences that have served as a foundation for this particular program (how your interest in the field developed and how you planned for your goal).
- Academic and professional achievements, accomplishments or licensure attained.
- Specific learning and professional experiences that demonstrate your motivation for continued study and/or research, such as -
 - ✓ independent study courses or research with professors
 - ✓ teaching assistantships and/or undergraduate, or graduate research conference presentations
 - ✓ published works (i.e., books, contributions to industry-specific journals, etc).
 - ✓ research internships and/or relevant education abroad
 - ✓ continuing education requirements for your professional license, if applicable.
 - ✓ seminar courses in which you provided relevant instruction to attendees
 - ✓ independent writing (newspaper editorials, newsletters, etc)
 - ✓ called as an “expert” in a court or legislative hearing on tax matters
- Research ability (and tools/software used) to explore or master certain skills and particular knowledge; include any advanced quantitative and statistical expertise and computer skills.

A closing paragraph that states:

- Specifically why you wish to attend this particular program and how the program matches your short and long term academic and career goals.



- Evidence of your investigation of this program (the structure, faculty, etc).
- That you are qualified and motivated, that you will be successful in, and why you believe you possess the experience and skills to be admitted to, this program

The Special Consideration Applicant (*En-Route Status*). In the event that a student wishes to enroll and does not meet both the professional *AND* academic qualifications, the student may be admitted as a “*Masters En Route*” if (s)he meets specific criteria below. The Masters En Route is not a degree type offered by Washington Institute. This is simply an application status for the doctoral program. This status permits students to pursue a course of action that eventually qualifies them under the area in which (s)he is deficient, all the while locking in program elements for the student (i.e., dissertation topic, tuition, etc). For example, if a student has a Master of Science in Taxation, but only has 11 years of professional experience, they will be required to take additional tax-related, graduate courses before their status changes to a “*Doctoral Program Candidate*”. The table below reflects the additional requirements for the *Masters En Route* status:

Professional Qualifications are Deficient		Academic Qualifications are Deficient	
If the applicant has less than 10 years tax experience	The applicant will not be admitted into the program.	If the applicant is not pursuing a Masters Degree (as defined in bulletin)	The applicant will not be admitted into the program.
If the applicant has 11-14 years tax experience	<p><i>The applicant may be admitted “En-Route” and, for every year of experience less than 15 years, must obtain 1 semester unit of graduate-level, tax-related courses from an approved institution, but which was not already a part of previous academic transcripts.</i></p> <p>For example:</p> <ul style="list-style-type: none"> • 11 years = 4 sem units req. • 12 years = 3 sem units req. • 13 years = 2 sem units req. • 14 years = 1 sem unit req. <p><i>The admitted student will remain at the “en-route” status until all course requirements have been satisfied.</i></p>	If the applicant is currently pursuing a Masters Degree (as defined in bulletin)	<p><i>The applicant may be admitted “En-Route” if student is <u>currently enrolled in a masters program AND has completed a minimum of 75% of that program</u> requirements.</i></p> <p><i>The admitted student will remain at the “en route” status until all requirements for that program have been satisfied.</i></p>



International Students & Non-English Degrees. 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. 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.

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.

STUDENT ENROLLMENT AGREEMENT

The Student Enrollment Agreement is available on the website (www.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. The Student Enrollment Agreement must be accompanied by the *Performance Fact Sheet* pertaining to the specific program to which the student is applying; both 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 the work required of the program immediately after enrollment, the School must be notified. Within the limitations of each "phase", a student may proceed at his or her own rate, and take off the extra time (s)he needs for emergencies, vacations, or particularly heavy work periods (i.e., tax return preparation).

GRADUATE TRANSFER CREDIT

Students who are enrolled in the doctoral program may complete some course requirements at approved institutions and transfer those credits to Washington Institute. No credit will be accepted from coursework undertaken prior to enrollment into the doctoral program.



Once enrolled into the program, if a student finds a comparable course at another institution that has not been historically approved, the student may contact the school to explore approval for the transfer of credit. A formal articulation agreement exists with the International Institute of Paris (their MBA Program).

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.

REQUIREMENTS FOR GRADUATION

The doctoral degree is conferred on candidates who have demonstrated to the satisfaction of the school substantial scholarship, high attainment in a particular field of knowledge, and ability to do independent investigation and present the results of such research. The candidate has 48 months to satisfy the general requirements for the program, as specified by the school below, and the specific requirements of each phase and their Mentor, as specified by the following:

- The candidate must ensure that all application and pre-enrollment requirements have been satisfied.
- If admitted as “En-Route Status” (see Special Consideration Applicant), the candidate has 12 months to complete all requirements to advance to “Standard Applicant” status (i.e., in addition to the 48 month program period). At such time, the candidate must adhere to the standards within each phase of the program, as outlined below.

PHASE I (COURSE REQUIREMENT). The candidate has **18 months** to complete Phase I and must complete course requirements, which include:

- Obtain approval for, then enroll and successfully complete at least 3.5 semester units of graduate-level, **research-related** course work on a) the qualitative and quantitative research methodologies, and b) practical, industry-specific research.
- Obtain approval for, then enroll and successfully complete 3 semester units of graduate-level course work on **pedagogy or instructional theory and design**.
- Successfully complete 6 semester units of graduate, **tax-related** courses in which the content is different from courses in the student’s qualifying academic records.



Relating to required “research” units, a minimum of 3 semester units may be taken from the following (or other pre-approved) institutions:

Institution Name	Course # & Name	# Sem Units	Est. Tuition for Course (%)	Notes
Argosy Online University (AOU)	R7001: Intro to Research Methods <i>(Graduate Level)</i>	3	\$2,682.00	Enrollment & Payments directly to AOU; Some payment options exist.
Grand Canyon University (GCU)	PCN-540: Research Methods <i>(Graduate Level)</i>	3	\$1,485.00	Enrollment & Payments directly to GCU; Only accepts pay in full.
Grand Canyon University (GCU)	PSY-550: Research Methods <i>(Graduate Level)</i>	4	\$1,584.00	Enrollment & Payments directly to GCU; Only accepts pay in full.

(%) Tuition rates for these courses are paid by the student and are in addition to the tuition paid to Washington Institute for Graduate Studies. Also, these rates are subject to changes and do not include the cost of texts or other fees.

Relating to required “pedagogy or instructional theory and design” units, a minimum of 3 semester units may be taken from the following (or other pre-approved) institutions:

Institution Name	Course # & Name	# Sem Units	Est. Tuition for Course (%)	Notes
Argosy Online University (AOU)	E7803: Instructional Design & Delivery <i>(Graduate Level)</i>	3	\$2,577.00	Enrollment & Payments directly to AOU; Some payment options exist.
Grand Canyon University (GCU)	EDU-536: Classroom Engagement & Management <i>(Graduate Level)</i>	4	\$1,584.00	Enrollment & Payments directly to GCU; Only accepts pay in full.
Grand Canyon University (GCU)	TCH-524: Current Classroom Methods & Strategies <i>(Graduate Level)</i>	4	\$1,584.00	Enrollment & Payments directly to GCU; Only accepts pay in full.

(%) Tuition rates for these courses are paid by the student and are in addition to the tuition paid to Washington Institute for Graduate Studies. Also, these rates are subject to changes and do not include the cost of texts or other fees.



Relating to required “research” units, a student must earn an additional 0.5 semester units from any combination of the following courses (*these course costs, except texts, are paid through student tuition payments to Washington Institute*):

Approved Institution	Course	Course Name	Semester Units
Checkpoint Learning	CLRECA	Research Credit	0.19
Checkpoint Learning	CLTX2A	Tax Research II: Court Interpretations and Citator	0.77
Checkpoint Learning	CLTXRX	Tax Research: Tax Law and Treasury Interpretations	0.38
Checkpoint Learning	CLTXR3	Tax Research: Case Analysis	0.38

Relating to required “tax” units, a student must earn a minimum of 6 semester units selected from the following courses and in which the content is different from courses in the student’s qualifying academic records (*these course costs, except texts, are paid through student tuition payments to Washington Institute*). All courses may not be available, as a result of scheduled updates/rescheduling of lectures.

Approved Institution	Course	Course Name	Semester Units
Washington Institute	600	Introduction to the US Tax System	0.5
Washington Institute	601	Taxation of Individuals	3.0
Washington Institute	602	Business Expenses, Deductions & Credits I	2.0
Washington Institute	603	Business Expenses, Deductions & Credits II	2.0
Washington Institute	604	Taxation of Partnerships & LLCs	3.0
Washington Institute	605	Taxation of Corporations & Shareholders	3.0
Washington Institute	606	Compensation, Benefits & Retirement Planning	2.0
Washington Institute	607	Estate & Gift Taxes, Trust Taxation & Estate Planning	2.0
Washington Institute	608	Taxation of Exempt Organizations	1.0
Washington Institute	611	Federal Tax Practice & Procedure	3.0
Washington Institute	619	Tax Planning Strategies	3.0
Washington Institute	708	Navigating International Taxes (an Introduction)	1.0
Washington Institute	709	International Taxation	3.0
Washington Institute	710	Sales, Exchanges & Real Estate Taxation	3.0
Washington Institute	716-17	Federal Tax Court Litigation & Refund Litigation	3.0
Washington Institute	718	Bankruptcy Tax Planning	1.0

COURSE COMPLETION REQUIREMENTS

For courses undertaken at approved institutions, you must complete all course assignments (which may include notes, exams, assignments, readings, etc.) as those institutions require for credit. At those institutions that issue a letter-grade, a “C” grade (or better) is required for transfer credit back to Washington Institute for Graduate Studies.



At Washington Institute, a course is not considered “completed” until the full lecture has been viewed, self-proctorial notes have been captured within the LMS and a passing grade has been achieved in the course final exam. Once these requirements have been met, the school will issue a certificate of completion for the student. Students that desire to view DVDs (rather than LMS) will have other completion instructions.

Viewing the Course. Viewing the course constitutes “class attendance” and is measured by the progress made through the video lectures, as well as the taking of notes within the LMS.

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 LMS has a feature that accommodates the note-taking requirement for students. The student must type and capture notes within that system. If the student stops typing for more than 10 minutes, or so, the lecture will stop (as well as the student’s progress through the course). Further, the LMS does a “key-word” search through the notes, looking for certain words that indicate the student was viewing and taking notes on the specific lecture being viewed. The student may print 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. **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 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

Independent Research Credit. Each student may, if he or she so elects, substitute independent research credit for up to one semester unit of "practical tax research" requirement 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. The work performed for Independent Research Credit cannot be used within the student's dissertation and may only serve to meet the requirement for practical, industry specific research (in lieu of Checkpoint courses). Once the student receives approval, the student must incorporate the criteria below into the research:

- No fewer than 10 pages for a semester unit, and must be single spaced, 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 21 day time limit on submitting the paper.



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.

Historically, the courses have been registered and the Institute has been officially listed on the National Registry of the National Association of State Boards of Accountancy. Because of changing management, the School did not reapply. Washington Institute for Graduate Studies is also currently seeking registration with the National Association of State Boards of Accountancy (NASBA) for mandatory CPE credit in the US and the Solicitors Regulation Authority (SRA) in the UK.

Our courses are accepted for CLE purposes by the States of Florida, California and New York (the only states to which the School has formally applied).

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.



PHASE II (TEACHING REQUIREMENT). The candidate has **8 months** to complete Phase II and must complete teaching/instruction requirements, which include:

The student must prepare for, and deliver a course representing 30 classroom hours of instruction at an approved institution (graduate or undergraduate level). This requirement may be met by preparing and delivering courses for a professional trade association – such as a conference - in which the student is offering instruction that offers continuing professional education credits. The size of the class is not a factor, but the audience must consist of adult learners. Further, the courses must progressively build upon each other, or be entirely separate topics each time instruction is provided (rather than teaching the same course several times to different audiences). Washington Institute will provide the student with a template that must be signed (by the approved institution) to verify the student has satisfactorily completed this phase.



PHASE III (RESEARCH & WRITING REQUIREMENT). The candidate has **18 months** to prepare a dissertation, which includes working closely with his/her mentor to identify a topic, plan for, research and write a dissertation, while adhering to Washington Institute dissertation standards, which are defined below.

During Phase III, the candidate will be assigned to a mentor and must meet all progress “milestones” and associated timetables, as established jointly by the candidate and the Mentor. The Mentor does not dictate the pace in which the student progresses, nor the dissertation topic. Rather, the Mentor provides guidance and support to the candidate as (s)he works through topic selection, research, writing and the oral presentation. The candidate must have demonstrated the ability to conceptualize, design and implement a plan for the generation of new knowledge, applications or understanding at the beginning of the project, and to adjust the plan – as needed - in the light of unforeseen issues.

If the candidate has not already received approval for a topic, the candidate must select a dissertation topic and get it approved by the school. Working with the Mentor, the candidate will refine the topic, decide how to treat the topic, create a plan timeline and begin his/her research.

Under the direction of the Mentor, and within the time allotted for the program, the candidate must research, create, interpret and submit a book-length doctorate dissertation (roughly 300 pages), which is suitable for publication, on a tax subject approved in advance by the Mentor. 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).

Within 4 months of completing Phase III, the candidate must successfully defend the dissertation before a dissertation panel/committee. If done remotely, an approved proctor must sit as an observer with the student at the distant location and verify that the student is who (s)he claims to be.

The candidate must schedule an oral defense, which usually takes between 2-3 hours. There is no requirement to defend a dissertation in person. Therefore, a candidate should prepare to 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, mentor and School President;
2. Candidate must identify and refer a qualified proctor. The proctor, once approved by the school, shall sit as an observer with the student at the distant location and verify, under penalty of perjury under the laws of the State of California, the identity of the student and that the student received no prompting by anyone and did not have access to un-allowed materials during the evaluation process.



3. Thirty days prior to defense, the candidate sends four copies of dissertation to the Mentor and one copy to the School President (5 copies total).

Upon completion of the oral defense, the Mentor 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. Approval. After such a decision, the diploma will be prepared and mailed to the candidate.
2. Approval, contingent upon further clarification/work. This might be the outcome if the oral defense is not delivered satisfactorily. At that time, the 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. Not Approved. 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 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.

Other requirements. The candidate must fulfill any existing obligations that may remain with his/her fee and tuition balances.

TUITION, FEES & PAYMENT OPTIONS

The tuition for the doctoral program is \$12,000 (*see fees on following page*) and Washington Institute offers two tuition payment plans, as set forth below (please note that all payments must be made in US dollars):

1. **Monthly Installments** – Under this option, an initial payment is required and due once the student has been accepted and matriculated into the program, specifically prior to the beginning of coursework. A one-time finance charge of 5.26% is added to the tuition balance and the student is allowed to make monthly installments on the balance for no more than 48 months until fully paid. The student may elect to make tuition payments over a period of no more than 36 months until fully paid for a reduced, one-time finance charge of 2.63%. The 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 (and no finance charge) if the tuition is paid in full. For example, instead of \$12,000, the total tuition for a student would be \$10,800 and due at the time of enrollment (unless otherwise stated, this waiver may not be combined with other offers and/or waivers).

The following items are covered in tuition:

- Access to the learning management system (LMS) for:
 - ✓ Establishing a student profile to gain access to announcements, course/program and payment progress.
 - ✓ For access to Washington Institute tax-related courses, whether they satisfy “En-Route Status” or “Phase I” course requirements (with the exception of associated text books).
 - ✓ Online course notes (mandatory for Washington Institute’s tax course credits).
 - ✓ Examinations for each course (a review and final).
- The cost of course tuition at CheckPoint Learning for those courses that satisfy “Phase I” course requirements (with the exception of associated text books).
- Certificates of completion for each course (for CPE/CLE credit).
- A qualified dissertation mentor.
- One diploma.
- Two school transcripts.

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

1. Non-Refundable Enrollment Fee: \$300 (must accompany admission documents). This figure includes both the \$50 fee for application review and the \$250 sitting fee for the qualifying examination. If the student passes the qualifying exam within the 2-week time limit, the \$250 sitting fee is applied towards the student’s tuition balance (i.e., reducing that balance by \$250).
2. Costs relating to “Phase I” course requirements at other, approved institutions, including the cost of tuition, registration, texts, and other applicable fees: At Rates Established by those Institutions.
3. All texts associated with courses: At Cost (these are not purchased through school)
4. Dissertation panel fee: \$2,300 (due when scheduling dissertation defense).
5. Optional Online Tax Library (annual subscription): \$299 (*)
6. “En-Route Status” course requirements (**):
 - *If satisfied through Washington Institute: \$620 per semester unit.*
 - *If satisfied through another institution: their current rate per semester unit.*
7. Additional Diploma Fee (first provided at no charge): \$75
8. Late Payment Fee: \$20
9. Insufficient Funds Fee: \$35
10. Transcript Fee (first two provided at no charge): \$10
11. Optional order of Washington Institute tax-related courses on DVD:



- For students within the US: \$25 per course (*includes* shipping)
 - For students outside the US: \$25 per course (*plus* shipping)
12. California STRF Fee: \$0.50 per \$1,000 of tuition (@)

(*) Washington Institute for Graduate Studies is pleased to offer an on-line, optional 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 students only, through the school, for a highly competitive annual subscription rate of \$299.

(**) A student may satisfy the “En-Route Status” course requirements at any approved institution, taking approved courses, and have those transcripts submitted to Washington Institute for credit. Most institutions that offer graduate-level tax courses will be approved. Students should consult with the staff at Washington Institute prior to enrolling into another institution’s course(s) to ensure the topic and credit will transfer.

(@) 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 \$0.50 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

An organization that enrolls 3 or more people in a Washington Institute degree program within a 12-month period, will receive a 10% waiver on tuition. If tuition is paid in full, the waiver applies with that payment, *and* the student receives an additional 10% paid in full waiver . . . a 20% waiver on tuition.

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.

FEDERAL, STATE LOANS, CAREER PLACEMENT & HOUSING

Outside of the information contained in the *Tuition, Fees & Payment Options* section of this Bulletin, Washington Institute does not offer additional financial assistance, nor does the school participate in federal or state student loan programs. 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.



Also, since our students are working when they enroll, Washington Institute does not provide a placement service for its graduates.

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. Therefore, the school does not provide (or advertise) any housing assistance to students.

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.

WORLD-WIDE STUDENT SUPPORT SERVICES

No matter where in the world you are, you can tap into services and resources available to students at Washington Institute. Whether you need information about accessing our library, ordering DVDs or accessing the LMS, you'll find the answers right at your fingertips.

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 Materials
- Academic Advising
- Financial/Payment Information and assistance
- Web Username/Password assistance
- Applying for Independent/Research Credit
- Access to online library
- Questions regarding review and final examinations
- Assistance in preparing for graduation
- Class rings, shirts, etc.



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 Macintosh computers:

- Internet connection, browser (Safari, Firefox, Chrome) & email.
- MAC OS X or Windows
- Processor type: Intel x86 or G3 minimum
- Sound card
- Microsoft Word, or a word processor capable of saving in a rich-text format (.rtf)

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)

GOVERNANCE AND ADMINISTRATION

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), **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

Robert Hanson, MBA (President), **Bill Bridges, MPA** (Regulatory Compl), **Fred Gagon** (Corp Development), **Terri Hanson** (Admin & Student Services), **Bruce Jackson, PhD, MBA, MSOD, MA** (Academics), **Arthur McKinlay** (Business Development), **Aaron Webber, MBA** (Institutional Relations), and **Matthew Yarro** (LMS & IT), **Allan Smart** (Business Development).

Washington Institute for Graduate Studies will be closed for the following 2014 holidays:

New Year's Day (observed).....	Thurs, January 2
Martin Luther King, Jr. Day.....	Mon, January 20
President's Day	Tues, February 18
Easter (observed)	Fri, April 18
Memorial Day	Mon, May 26



Independence Day	.....	Fri, July 4
Administrative Closure	.....	Thurs, July 24
Labor Day	.....	Mon, September 1
Thanksgiving Day	.....	Thurs, November 27 and Fri, November 28
Christmas	.....	Wed, Thurs, and Fri, (Dec 24-26)

OUR DISTINGUISHED FACULTY

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 ANDREWSSEN, 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. Andrewsenn 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 advisory faculty member of 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, he furthered his legal education and went onto complete his Graduate Diploma in Law with Hertfordshire University School of law. He also earned a B.A. (Honors) 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 US District Court Federal Judge and is also admitted as a Fellow and Legal Executive Lawyer in the United Kingdom.

RYAN BORNSTEIN is a mentor for 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.

THOMAS M. BRINKER, Jr., J.D., LL.M., CPA/PFS, ChFC, CFE, AEP, is both a mentor for the doctoral program and Adjunct Professor of Taxation at Washington Institute for Graduate Studies, 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 an advisory faculty member and an Adjunct Professor of Taxation 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 Los Angeles for over 25 years and has authored several books in taxation. He has been recognized as an “expert witness” in accounting litigations and tax matters.



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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. Mr. Harvey is a mentor for Washington Institute for Graduate Studies' doctoral program. He is 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. Ms. Hatchett is an Adjunct Professor of Taxation at Washington Institute for Graduate Studies.

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.



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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.

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., is both an advisory faculty member and Adjunct Professor of Taxation at Washington Institute for Graduate Studies. Mr. Pace is an 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, New York University).

PAUL SAVAGE, J.D., is a mentor 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.

RICHARD J. SPEAD, PhD, MST, PA, EA, CFE, DABFA, ATA, ATP, ABA, FAFCEI is an advisory faculty member of 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

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.

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 AND 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 ordered any course work in a year's time *may* be withdrawn. Students who have made payment(s) and have not completed the program within the program period may also be withdrawn. A student that violates the honor code may also 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.

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 toll-free or by completing a complaint form, which can be obtained on the bureau's internet web site www.bppe.ca.gov .

REINSTATING: 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 course requirements. These students may not receive an extension beyond the program period.
2. Has fallen (or is likely to fall) outside of the program period must complete a Reinstatement Agreement and make arrangements to pay the \$3,500 reinstatement fee to the Administrative Office for consideration. Once approved and payment has been remitted, the student may receive an additional two years to complete the program – without being subject to changing tuition rates and fees.



STUDENT RECORDS.

1. Privacy of Records. Washington Institute protects the privacy of student records, including address, e-mail address, phone number, grades, financial information, and attendance dates. Each current and former student has the right to inspect and review information contained in the academic file. A student interested in reviewing the file must submit a request in writing. A student also has the right to submit written requests for amendments to the academic record.
2. Student grades, records, or personal information is not given to third persons without written consent of the student. The provision to release financial aid/payment data to authorized agencies is not a violation of our policy.
3. Retention of Student Records. A detailed system of records is maintained by the school for each student. Each student's file shall contain application documents, admissions credentials, grades earned, satisfactory academic progress records, official written communication with the student, and any disciplinary actions taken. Storage shall be provided for the safekeeping of student records including records of graduation and degrees granted. Such records shall be considered the permanent property of Washington Institute and shall not be available for loan or release to others without the written consent of the appropriate student. Student records shall be retained permanently by Washington Institute.

The following is a required disclosure of the California Bureau of Private Post-secondary Education: *Washington Institute for Graduate Studies does not have a pending petition in bankruptcy, is not operating as a debtor in possession, has not filed a petition within the preceding five years, or has not 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 U.S.C. Sec. 1101 et seq.).*

For more information on policies, contact Terri B. Hanson at 858-546-2838, khanson@wsltax.org. Otherwise, all other correspondence, courses, course and degree requirements and payments should be directed to:

Washington Institute for Graduate Studies
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

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