

**THE UNIVERSITY OF ALABAMA
SCHOOL OF LAW**

LL.M. and J.M. Programs

Student Handbook

2023-2025

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POLICIES

1. Purpose

The purpose of the Law School's LL.M. and J.M. programs is to provide practicing lawyers and CPAs with an educational opportunity to obtain an advanced degree in tax and business law. Distinguished faculty and experienced practitioners will offer in-depth, broad-based live instruction in tax and business law through a medium of interactive video, audio, and text chat.

2. Admissions

The LL.M. and J.M. Admissions Committee of the Law School reviews all applications for admission. The Committee evaluates each candidate based on the likelihood of success in the program. As the primary indicator of success in the program, the Committee considers prior performance in academic and law school undertakings. However, the Committee also takes into account relevant practical experience. While the Law School does not usually require letters of recommendation and interviews for the LL.M. programs, the Committee may request them under appropriate circumstances.

3. Advanced Standing

Applicants for admission who have taken graduate level tax or business courses at our law school or at another law school may apply for advanced standing. No more than 6 semester hours of academic credit will be granted. The applicant must have earned a B (3.0) or better in the course and must have completed it no more than 3 years immediately preceding the date on which the LL.M. or J.M. program begins. Only prior credits and not grades will be considered for transfer. Each case will be determined on its own merits and is in the discretion of the Associate Dean for Graduate Law Programs.

Applicants seeking advanced standing in the program on the basis of graduate level studies should:

- complete all steps required of applicants seeking admission to the program;

- submit a request in writing for advanced standing which describes the content of each course under consideration; and
- submit such other information as may be requested by the LL.M. and J.M. Admissions Committee.

4. Performance During Course of Study

The LL.M. and J.M. programs are rigorous courses of study, and students should expect that preparation for classes and exams will be very demanding. Students in the programs must maintain an overall grade point average of 3.0 (“B”) in order to remain in good standing. If the grade point average of a student falls below 3.0, the student is placed on academic probation for a period of one semester. At the end of the semester of probation, the student will be dismissed from their program unless the student’s average has been raised to 3.0 or above. A student who receives in any course the grade of 0.0 (“F”) is subject to dismissal from their program, regardless of the student’s grade point average.

5. Withdrawal

Generally, an LL.M. or J.M. student who desires to withdraw from classes should consult the Director and make known the reason(s) for withdrawal. Withdrawal without good cause established at the time of withdrawal, or withdrawal without submission of the reason(s), may prevent later re-admission to the program. A student who withdraws while on academic probation will be allowed to re-enter only in exceptional circumstances. Failure to re-enroll is equivalent to withdrawal. Withdrawal is not permitted as an alternative to dismissal when, at the end of a semester of probation, a student has not raised his or her grade point average to 3.0 or above.

The Law School reserves the right to require the withdrawal at any time of any student who, in the judgment of the Law School administration, is not profiting or is not likely to profit from the instruction offered; who is neglectful, irregular, or indifferent in the performance of required duties and studies; or whose character or conduct is inconsistent with the good order of the Law School or with the standards of the legal profession.

In some circumstances, withdrawal may result in the student’s assuming liability for the payment of any remaining institutional charges for the

enrollment period in addition to any miscellaneous charges outstanding on the student's account.

A federal aid recipient who withdraws from an enrollment period is subject to possible repayment of federal aid disbursed to the student (after payment of institutional charges) for living expenses and other educational needs. If the cash disbursed is greater than the educational expenses incurred (based on a weekly educational budget allowance) for the actual period of enrollment prior to withdrawal, a portion of the federal aid received may be returned to one or more of the federal aid programs. The student must repay these amounts back to the University.

Withdrawal and Institutional and Noninstitutional (Nonfederal Only) Loans and Scholarships

If a student withdraws during an enrollment period for which a University loan or scholarship, or a private loan or scholarship, has been received and utilized to pay all or a portion of institutional charges (tuition, course fees), any excess funds (resulting from the reduction of institutional charges stemming from the withdrawal action) will be returned to each nonfederal loan or scholarship program according to the percent of the total institutional charges originally paid by each loan or scholarship program. Institutional loans or scholarships are assumed to be the first payment source in this calculation method.

For further information, contact The University of Alabama, Office of Student Accounts, 105 Student Services Building, Box 870120, Tuscaloosa, AL 35487-0120, (205) 348-5350.

6. Requirements for Graduation

Twenty-four semester hours of approved graduate level course credits and a minimum cumulative grade point average of 3.0 (B) is required for graduation from the LL.M. program. Students must also pass comprehensive exams administered on all first-year courses (see Section 12 Required Courses and Comprehensive Exams). All LL.M. degree candidates must have previously earned their J.D. degree prior to receiving the LL.M. degree.

7. Audit

Students who choose to audit a course will not be required or allowed to take the exam and will not receive academic credit. The tuition and fees for an audit (nondegree candidates) are the same as those for degree candidates.

8. Duration of Study

Completion of the requirements for graduation must be satisfied within 6 years of the date of initial entry into the program, unless waived by the School of Law. There is no assurance that additional cycles of the program will be offered.

9. Class Attendance

Due to the technical difficulty of the subject matter and the intensity of the curriculum, class attendance is mandatory. However, the Dean of the School of Law or his designee will only review the absences of a student who has missed 3 classes of any graduate tax or business course per semester. A student who is absent more than 3 times during a course and unable to provide satisfactory excuses may be withdrawn from the course.

Examples of excused absences include reasons such as:

- (a) sickness which disables the student from attending class or poses a significant threat to the health of others,
- (b) sickness of, or accident involving, a spouse or dependent, which requires the student to be with the spouse or dependent,
- (c) an accident which necessarily prevents the student's attendance in class,
- (d) the death of a family member or friend,
- (e) other good cause as is warranted under the circumstances.

However, excessive absences, even for excusable reasons, may be grounds for dismissal.

Family commitments or work-related deadlines or other related obligations do not constitute good cause for missing class.

10. Video Streaming Missed Classes

Any student who misses class due to an excused absence may view a recording of that class.

11. Course Exams

All exams are taken and graded anonymously. A student who anticipates missing an exam should contact the Director prior to the start of the exam period. **The student should not contact the professor.** A student is to make every effort not to disclose information to a professor which would cause the student to lose his or her ability to be graded anonymously.

Generally, a student who misses an examination without an acceptable excuse will receive a grade of **F** in the course.

In addition to the posted exam date, a broader exam window is made available. Extensions to the exam window are only granted in extreme circumstances, and in those extreme circumstances, extensions are never granted for more than three days beyond the close of the exam period.

12. Required Courses and Comprehensive Exams

All degree candidates must pass comprehensive exams covering the first-year required courses. The required courses for the LL.M. Concentration in Tax include Personal Income Tax, Corporate Tax, Capital Transactions, Partnership Tax, Civil Tax Procedure, and Tax Research. The required courses for the LL.M. Concentration in Business Transactions include Choice of Business Entities, Principles in Accounting, Advanced Securities Regulation, Intellectual Property for Technology & Business Development, Mergers & Acquisitions, and Business Drafting. Business Transactions students are also required to take the capstone course in Business Planning, but there is no comprehensive exam for that course. Students must **take all 6** and must **pass at least 4 of the 6** comprehensive exams in order to pass comps. Comprehensive exams are offered once a year in July virtually via Zoom. Students who do not pass 4 of 6 comps are permitted to retake (one time) the comp exams they did not pass during a subsequent summer in order to meet the requirement. Students are not permitted to use any electronic devices during the comprehensive exams and thus are encouraged to purchase only electronic texts that permit consumers to print out pages and notes.

13. Repeating Courses

Students are permitted to repeat any course in which the student received less than a passing grade (3.0) the first time, provided the course is offered again while the student is enrolled in the program. For purposes of determining the cumulative program GPA, the grade in any course re-taken will be used to replace the prior grade only if the subsequent grade is a B (3.0) or better. However, the official cumulative GPA indicated on transcripts obtained from The University of Alabama will include both prior and subsequent grades averaged together with other grades. Any credits earned from re-taking any course will not be included in determining the 24 or 30 credit hours required for graduation.

14. Graduating with Honors

The LL.M. and J.M. degrees are awarded with honors to students who achieve outstanding academic records in the program.

Summa cum laude	3.90 average
Magna cum laude	3.70 average
Cum laude	3.50 average

15. Code of Conduct

While enrolled at The University of Alabama School of Law, all students are expected to refrain from any academic misconduct including cheating, lying, or participating in any similar misconduct. Any such conduct will be reviewed by the Director and/or Associate Dean for Academic Affairs and/or Dean of the School of Law. Violations will result in appropriate punishment which may include dismissal from the program.

16. Disclosures

On the application, students were asked to answer the following code of conduct questions and fully disclose the relevant details to any affirmative answer. The duty to disclose such conduct continues throughout the program.

- A. Have you ever been placed on probation, suspended, dismissed, removed, or expelled from any college, university, or other post-secondary institution or are you currently the subject of any pending disciplinary action by any academic institution?
- B. Have you ever been convicted of any felony?
- C. Have you ever been convicted of an offense involving physical harm to another person or animal?
- D. Have you ever been convicted of a sexual offense?
- E. Have you ever been convicted of stalking or have you ever received a restraining order, protective order, or similar directive to avoid or to limit contact with a group or individual?
- F. Are you currently the subject of pending charges or an indictment for any of the offenses listed above in questions B-E above?

17. Amendments to Policies

These policies are binding on all students but may be amended or modified without prior notice by the Dean of the School of Law or his designee.