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Grading Policy for the Graduate Tax Program

Because the Graduate Tax Program at New York Law School is a program of graduate study, grading is done on a basis different from that used in the J.D. program. Graduate programs traditionally demand a higher level of performance from their students because successful completion of the program indicates the attainment of a level of competence appropriate for an expert professional in the field. Therefore, a minimum grade average of "B-" is required to receive the degree.

NOTE: In tax classes in which there are both LL.M. in Taxation students and J.D. students, the two groups are graded separately, the grading of the J.D. students following the faculty's J.D. grading curve guidelines and the grading of LL.M. in Taxation students following the Graduate Tax Program grading policies described below.

With these considerations in mind, the following is the grading system used in the Graduate Tax Program.

The grading scale includes the full range of traditional grades ("A+" through "F", excluding "D+" and "D-"). These grades, however, are not awarded using a curve. To the extent possible each grade represents an absolute level of accomplishment which is described below.

"A+" is reserved for exceptional performance. It can be thought of as representing "highest honors." It is possible that no grade of "A+" will be awarded in a class.

"A" is reserved for performance well above an acceptable level of competence. It can be thought of as representing "honors." It is possible that many "A" grades will be awarded in a class, and there is no limit on the number of "A" grades awarded in a class.

"B" is reserved for performance at an acceptable level of competence for a tax professional. It can be thought of as representing "average" performance, keeping in mind that "average" for the LL.M. program must still reflect significant progress toward becoming a competent professional.

"B-" is reserved for performance that is slightly below average but still acceptable.

Any grade below "B-" is a serious warning to the student that he or she is not showing a level of mastery compatible with that represented by the LL.M. in Taxation. The grades of "A-" and "B+" can be awarded if the instructor concludes that the class includes students whose performance falls between the grades of "A" and "B". It is possible that the majority or even a large majority of grades in any class are "B+" or above.