

Income Taxation of Estates & Trusts
Law 7625, Sect. 4416
Spring 2012

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Office Hours: Tuesday 12:40 p.m.-1:40 p.m.

Required Textbooks/Course materials:

Federal Income Taxation of Estates, Trusts & Beneficiaries, Cases and Materials, Spring 2012 (materials are available at Wilbert's)

Federal Internal Revenue Code Sections & Regulations Governing Sub Chapter J including related income tax provisions

Suggested Reference Material (but not mandatory): Federal Income Taxation of Estates, Trusts & Beneficiaries, 3rd Edition, Ferguson, Freeland & Ascher, Aspen Law & Business. (If you are going to work in this area this treatise should be part of your permanent library.) It is available through Wilbert's.

Course Objectives:

To learn the Federal Income Tax as it relates to Income Taxation of Estates and Trusts.

Course Outline:

Uniform Principal and Income Act, Internal Revenue Code Sub Chapter J Parts I and II §§ 641-692.

Grading Policy

One 3 hour, in class examination.

Class Attendance Policy: Class attendance is required. The law school policy on delay in taking exams can be found at: <http://www.law.ufl.edu/students/policies.shtml#12>.

University Policy on Grade Points

Information on the law school policy as to assigning grade points is available at: <http://www.law.ufl.edu/students/policies.shtml#9>

Accommodations for students with disabilities

Students requesting classroom accommodation must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation.