Income Taxation of Trusts & Estates  
LAW 7625, Sect. 71A4  
Summer 2015

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Office Hours:  Tuesdays 12:40 PM – 1:40 PM

Required Textbooks/Course materials:

Course materials will be available at Book It located on the ground floor of the Holiday Inn West on the corner of West University Avenue and NW 13th Street.

Federal Internal Revenue Code Section & Regulations covering Sub Chapter J including related income tax provisions, March 2014 edition or later.

Course Objective:

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 three (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/student-affairs/current-students/academic-policies#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/student-affairs/current-students/academic-policies#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.