Income Taxation of Trusts & Estates
LAW 6621, Sect. 21B6
Spring 2017

Professor: Dennis Calfee
Office: 315 Holland Hall
Phone: 352-273-0911
Email: calfee@law.ufl.edu
Office Hours: Wednesdays 10:00 AM – 11:00 AM

Required Textbooks/Course materials:

Course materials for the first day will be available in the Office of Graduate Programs, room 320, on the 3rd floor of Holland Hall. Thereafter course material will be provided in class by the Professor.

Federal Internal Revenue Code Section & Regulations covering Sub Chapter J including related income tax provisions.

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#3

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 with disabilities requesting accommodations should first register with the Disability Resource Center (352-392-8565, www.dso.ufl.edu/drc) by providing appropriate documentation. Once registered, students will receive an accommodation letter which must be presented to the instructor when requesting accommodations. Students with disabilities should follow this procedure as early as possible in the semester.