Advanced Topics in Taxation of Estates & Trusts LLM

Spring 2018

Calfee

**Advanced Topics in Taxation of Estates and Trusts**

**LAW 7931, Sect. 15FD**

**2 Credit Hours**

**Spring 2018**

Professor: Dennis Calfee

Class Time: Wednesday & Thursday 11:00 a.m. to 11:50 a.m.

Classroom: Holland 355D

Office: 315 Holland Hall

Phone: 352-273-0911

Email: [calfee@law.ufl.edu](mailto:calfee@law.ufl.edu)

Office Hours: TBD

### 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 advanced topics in the Income Taxation of Estates and Trusts.

### Course Outline:

Grantor Trust Rules Sections 671-678

Charitable Remainder Trusts

Pooled Income Funds & Charitable Remainder Lead Trusts Sections 624c5 & 664

Proposed Revisions to the Uniform Principal & Income Act

### Student Learning Outcomes:

### After completing this course, students should have acquired:

### Understanding of Subpart E of Subchapter J, the Grantor Trust Rules.

### A working knowledge of Charitable Remainder Trusts and Pooled Income Funds.

### A knowledge of the proposed revisions to the revised Principle and Income Act.

### Grading Policy:

One three (3) hour, in class examination.

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>

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**Workload/Class Preparation:**

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction. (Course) has 3 “classroom hours” of in-class instruction each week, requiring at least 6 hours of preparation outside of class. Accordingly, you will have about 60 pages of reading each week. Because the course includes statutory and regulatory excerpts that require careful reading, as well as discussion problems that require thoughtful advance written preparation, you should spend at least one hour on every 10-15 pages of reading.

**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

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**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)](http://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.

University Policy on Academic Misconduct:

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Student Honor Code at <http://www.dso.ufl.edu/students.php>.

Netiquette: Communication Courtesy:

All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussions and chats. <http://teach.ufl.edu/docs/NetiquetteGuideforOnlineCourses.pdf>

**Disclaimer:**

This syllabus represents my current plans and objectives.  As we go through the semester, those plans may need to change to enhance the class learning opportunity.  Such changes, communicated clearly, are not unusual and should be expected.