

Income Taxation of Trusts & Estates
LAW 6621, Sect. 21408
Fall 2018

Professor: Dennis Calfee
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Office Hours: Wednesdays 2:30 PM – 3:30 PM

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.

Class Attendance Policy:

Regular class attendance and preparation are required. Students should notify the professor by email of the reason for any class absence.

ABA Standard 310/workload

It is anticipated that you will spend approximately 2 hours out of class preparing for in class assignments for every 1 hour in class

Policy Related to make- up exams:

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>.

Statement related to accommodations for students with disabilities:

Students requesting classroom accommodations 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.

Information of UF Law Grading Policies:

Grade:	Points:
A	4.0 (Excellent)
A-	3.67
B+	3.33
B	3.0 (Good)
B-	2.67
C+	2.0 (Satisfactory)
C-	1.67
D+	1.33
D	1.00 (Poor)
D-	0.67
E	0.00 (Failure)

The law school grading policy is available at: <http://www.law.ufl.edu/student-affairs/current-students/academic-policies#9>.

Honor Code

Students are subject to the UF Student Honor Code, which can be found at <http://www.dso.ufl.edu/students.php>.