

After completing this course, students should be able to:

1. Describe the provisions of the federal constitution that place limitations on state taxing power.
2. Demonstrate an understanding of the historical contexts in which leading constitutional cases arose.
3. Determine which one or more of the several federal constitutional limitations apply to a given state or local taxing statute.
4. Explain the structure of state sales and use tax statutes and the principal questions a state must answer in designing its sales and use taxes.
5. Describe the principal factors used to apportion taxes among multiple taxing jurisdictions and the interaction of those factors.

**Course Syllabus for
Taxation of Gratuitous Transfers (LL.M.)
LAW 7623 Section 17589
Fall Semester 2018**

Professor: Dennis Calfee
Office: 315 Holland Hall
Phone: 352-273-0911
Email: Calfee@law.ufl.edu
Office Hours: Wednesday 2:30PM - 3:30 PM

Required and Recommended Textbooks and Other Course Materials:

Federal Estate and Gift Taxation, 9th Student Edition with 2018 Cumulative Supplement Stephens, Maxfield, Lind & Calfee (Thomson Reuters/WG&L)

Federal Estate and Gift Taxation, 9th Edition Study Problems
Stephens, Lind & Calfee (Thomson Reuters/WG&L)

Federal Estate and Gift Taxes: Code and Regulations, as of 2018 (CCH)

Course Objectives:

To learn the fundamentals of the Gift Estate & Generation Skipping Transfer Taxes.

Learning Outcomes:

Upon completion of the course, students should have an understanding of federal estate, gift and generation-skipping transfer tax provisions sufficient to enable them to practice in this area of taxation and pursue advanced courses which rely upon and understanding the transfer tax provisions.

Topical Outline of Subjects to be Covered (Tentative):

The Federal Transfer Tax System and the Transfer Tax
Base Computation of Tax
Valuation of
Transfer Estate Tax
Base Gross Estate
Deductions
Estate Tax Credits
Federal Gift Tax

Base Transfers
Exclusions
Deductions
Gift Tax
Credit
Generation Skipping Transfer Base
Generation Skipping Transfer
Valuation Computation of GST Tax

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

Evaluation:

The grade will be based on the final exam.

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>.

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.

Honor Code:

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

