

**Course Syllabus for  
Taxation of Gratuitous Transfers (JD)  
LAW 6620 Section 15555  
Fall Semester 2019**

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Office Hours: Wednesday 12:00 PM – 1:00 PM

**Required and Recommended Textbooks and Other Course Materials:**

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

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

Federal Estate and Gift Taxes: Code and Regulations, as of 2019 (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>.

**Course evaluation:**

“Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to give feedback in a professional and respectful manner is available at <https://gatorevals.aa.ufl.edu/students/>. Students will be notified when the evaluation period opens, and can complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluera.com/ufl/>. Summaries of course evaluation results are available to students at <https://gatorevals.aa.ufl.edu/public-results/>.”

**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>.

