

TAXATION OF GRATUITOUS TRANSFERS
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
SEMESTER SYLLABUS – LAW 7623
Fall 2025, T/TH 6:30-8:00 PM

Professor: Teena Manners

Email: Teena@ufl.edu

Office Hours: Tuesday / Thursday 5:30 – 6:30

MEETING TIME: Tuesday / Thursday 6:30-8:00 PM

LOCATION: UF Zoom Meeting: See Canvas

Passcode: Manners

COURSE DESCRIPTION AND OBJECTIVES:

To learn the fundamentals of the federal gift, estate and generation skipping transfer taxes.

STUDENT 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 an understanding of the transfer tax provisions.

REQUIRED READING MATERIALS:

Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your

Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments.

1. Federal Estate and Gift Taxation, 9th Edition, 2025 Student Edition, Stephens, Maxfield, Lind, & Calfee (Thomson Reuters/Checkpoint)
2. Federal Estate and Gift Taxation, Revised Study Problems, Ninth Edition, Stephens, Lind & Calfee (Thomson Reuters/Checkpoint)
3. Federal Estate and Gift Taxes: Code and Regulations

COURSE EXPECTATIONS AND GRADING EVALUATION:

Regular attendance, participation and preparation for class is required. Grades will be based on the final exam. The law school grading policy can be found [here](#).

The Levin College of Law's mean and mandatory distributions are posted on the College's website and this class adheres to that posted grading policy.

CLASS ATTENDANCE AND MAKEUP POLICY:

Regular attendance, participation and preparation for class is required. Attendance will be taken at each class meeting. Students will notify the professor by email of the reason for any class absence. Online students are required to have cameras on for the duration of class. Failure to regularly attend and participate in class may result in being dropped from the course or precluded from taking the final examination.

The law school's policy on attendance can be found [here](#).

ABA OUT-OF-CLASS HOURS REQUIREMENTS:

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every "classroom hour" of in-class instruction. Each weekly class is approximately 3 hours in length, requiring at least 6 hours of preparation outside of class including reading the assigned materials and completing problems.

UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at this [link](#).

TOPICAL OUTLINE OF SUBJECTS TO BE COVERED (TENTATIVE):

The Federal Transfer Tax System and the Transfer Tax Base

Computation of Tax

Valuation of Transfers

Federal Estate Tax Base

Gross Estate

Estate Tax Deductions

Estate Tax Credits

Federal Gift Tax Base

Transfers

Exclusions

Deductions

Gift Tax Credit

Generation Skipping Transfer Base

Generation Skipping Transfers

Valuation

Computation of GST Tax