**Income Taxation of Estates & Trusts**

**LAW 7625**

**Spring 2023 – Professor Calfee**

**1st Day Assignments**

**Materials:**

 Course materials for the first day will be emailed to you. 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.

**Assignment**

Tuesday January 17, 2023 Problem #1 – Read Code, Regulations & Statutes listed

 under “Assignment”. Provide answers to problems.

 Please look to the state law of the state in which you intend

 to practice and ascertain whether that state uses a version

of the 1931, 1962, 1997 or later version of the Uniform Statute.