

Income Taxation of Estates and Trusts
Law 7625 & 7931
Spring 2022– Professor Calfee
1st Day Assignment

Materials:

Course materials for the first day will be emailed to you. All course materials for this course will be provided by Professor Calfee.

Federal Internal Revenue Code Sections and Regulations covering Subchapter J including related income tax provisions.

Assignment:

Tuesday, January 18, 2022 Problem #1 - Read Code, Regulations and Statutes listed under “Assignment”. Provide answers to problems.

Please look to the state law of the state in which you intend to practice and review that state’s principal and income statute.