**Fall 2023**

**1st Day Assignment**

**Taxation of Gratuitous Transfers (LL.M.)**

**LAW 7623**

**Professor Calfee**

**Materials**

Federal Estate and Gift Taxation, 9th Student Edition, Stephens, Maxfield, Lind, & Calfee (Thomson Reuters/Checkpoint) with 2023 Cumulative Supplement to Student Edition

Federal Estate and Gift Taxation, 2020 Edition Revised Study Problems, Stephens, Lind & Calfee (Thomson Reuters/Checkpoint)

Federal Estate and Gift Taxes: Code and Regulations, as of 2023 hard copy

**Assignment:**

Monday, August 21, 2023

The assignment for the first class is listed under Problem #1 in the Revised Study Problems Book.