**Fall 2021**

**1st Day Assignment**

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

**LAW 7623, Course Number 14515**

**Professor Calfee**

**Materials**

Federal Estate and Gift Taxation, 9th Student Edition, Stephens, Maxfield, Lind, & Calfee (Thomson Reuters/Checkpoint) with 2021 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 2021 (CCH or Wolters Kluwer)

**Assignment:**

Monday, August 23, 2021

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