

Introduction

History, Policies and Sources of Federal Taxation of Estates, Gifts and Trusts Casebook 3-25 (NB: Read for background—do not worry about details.) Also, read corresponding supplement pages (1 – 2).

“The Richest Rich Are in a Class by Themselves” at

<https://www.bloomberg.com/news/articles/2014-04-03/top-tenth-of-1-percenters-reaps-all-the-riches>

Overview of Federal Taxation of Estates, Trusts and Gifts

Federal Gift Tax Structure

Casebook 33-38 and supplement
Problem 4 [Supplement p. 3].

Federal Estate Tax Structure

Casebook 40-43
Problem 3 [Supplement p. 4]

The Unified System

Casebook 44-48
Problem 1, page 47

Generation Skipping Transfer Tax Casebook 48-50