# Spring 2025

# 1<sup>st</sup> Day Assignment

# Income Taxation of Estates and Trusts (LLM)

#### LAW 7625/7931

## **Professor Calfee**

## **Materials:**

Study Problems to be furnished by Professor

Federal Estate and Gift Taxes: Code and Regulations, as of 2024 or later hard copy

## **Assignment:**

Monday, January 13, 2025

The assignment and problem for the first class will be emailed to you.