



UNIVERSITY OF  
FLORIDA

Fredric G. Levin College of Law

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ESTATE PLANNING – LAW 7626  
ON-LINE ONLY  
WED.: 6:15 - 8:15  
OFFICE HOURS: TUES: 12:00-1:00, WED: 5:00 - 6:00

**ESTATE PLANNING**  
Course Syllabus: Spring 2026

**REQUIRED TEXTS.**

The required text is Ray D. Madoff, Cornelia R. Tenney, Martin A. Hall, and Liza N. Mingolla, *PRACTICAL GUIDE TO ESTATE PLANNING*.

Please be sure to register for the Canvas course and have any required materials with you in print or easily accessible electronic form in class. You are responsible for checking your Canvas page and the e-mail connected to the page on a regular basis for any class announcements or adjustments

**USEFUL SECONDARY SOURCES.**

Useful secondary sources are: (i) *Tax Management Estates, Gifts and Trusts Portfolios* (The Bureau of National Affairs “BNA”) and (ii) John R. Price and Samuel A. Donaldson, *Price on Contemporary Estate Planning*.

**OFFICE HOURS.**

My office hours are on Wednesdays from 5:00 – 6:00. Also, I am happy to make appointments to meet or to speak by telephone at mutually agreeable times. I can be available most days.

In addition, I am amenable to “bring-or-buy-your own lunch” meetings with small groups of students. If you would like an opportunity for this type of informal group discussion (whether about this class, T&E practice in general, or other topics), feel free to organize a few classmates and we can pick a date to meet that is mutually convenient. I look forward to getting to know you.

## **E-Mail.**

I prefer you speak to me in person or by phone rather than ask questions by email. If you email, I try to respond to all emails, but I cannot always respond immediately. There will be times that I can respond to a student's questions more quickly or effectively in person, so don't be surprised if I ask you to see me before or after class or otherwise for an explanation. On weeknights, I am trying to turn off all technology by 7:00 p.m. On the weekends, I am trying to follow through on my resolution to distance myself from all (beloved) electronic gadgetry, so if you email me over the weekend, you may not hear from me until Monday. Especially do not assume that I will receive or read an email you send immediately preceding a class session.

## **ATTENDANCE.**

Pursuant to the rules of the American Bar Association and the Law School, regular class attendance is required. The law school's policy on attendance can be found [here](#)

All students must sign-in online **and are required to be on camera**. Failure to regularly attend class may result in the student's grade being lowered by half a letter grade, being dropped from the course, or precluded from taking the final examination.

## **COURSE GOALS AND LEARNING OBJECTIVES.**

We will spend a significant portion of our class time discussing basic and sophisticated estate planning documents and techniques. One goal of the course is to acquaint you with the basic instruments used by estate planners. Part of becoming acquainted with these documents is through a thorough review of the basic documents and class readings and discussions about their uses and language. The second goal of the course is to understand basic estate planning for average income clients, from lifetime considerations to death time considerations and post-mortem issues. Finally, we will spend time learning sophisticated estate planning techniques for high-net-worth clients

## **WORKLOAD.**

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every "classroom hour" of in-class instruction. Estate Planning has 2 "classroom hours" of in-class instruction each week, requiring at least 4 hours of preparation outside of class. You will have about 60 pages of reading with discussion problems each week. Because the course involves statutory and regulatory provisions that require careful reading and discussion problems that require advance written preparation, you should spend at least one hour of preparation on every 10 pages of reading.

## **FINAL EXAMINATION AND GRADING.**

One three (3) hour examination. The exam will be administered remotely in accordance with the Levin College of Law examination policy. Students will access exams via

Exemplify. The law school policy on exam delays and accommodations can be found [here](#)

Subject to subparagraph (a) below, each student's class grade will be based principally on the final exam.

a. Participation and Performance.

It is each student's responsibility to complete all assignments on time. Failure to do so will be counted as an absence. I reserve the right, however, to increase a student's grade by one level (e.g., from B to B+) based on exceptional classroom performance. Conversely, I reserve the right to reduce a student's grade by one level (e.g., from B+ to B) based on poor classroom performance.

Any increase or reduction of a student's grade based on classroom performance will be determined by me at my sole and absolute discretion. In assessing a student's performance, I will take into account the degree of preparedness in advance of class, the willingness to respond thoughtfully to questions and issues raised in class, the quality of contributions to class discussion through speaking and listening, relevant and thoughtful postings and responses on the class Canvas site, class attendance, punctuality and/or disruptive behavior, among other factors.

**INFORMATION ON UF LAW GRADING POLICIES.**

The Levin College of Law's mean and mandatory distributions are posted on the College's website and this class adheres to that posted grading policy. The following chart describes the specific letter grade/grade point equivalent in place:

Letter Grade	Point Equivalent
A (Excellent)	4.0
A-	3.67
B+	3.33
B	3.0
B-	2.67
C+	2.33
C (Satisfactory)	2.0
C-	1.67
D+	1.33
D (Poor)	1.0
D-	0.67
E (Failure)	0.0

The law school grading policy is available [here](#).

## **CLASSROOM CONDUCT.**

Please do not arrive late to class, leave early, or leave to take a break during class absent extenuating circumstances. Please turn off your cell phone during class. I reserve the right to lower your final grade if you engage in behavior that disrupts the learning environment for your classmates.

Our classroom is a community of learners in which the quality of your participation is important. Please prepare for class, participate energetically and conduct yourself professionally.

I will randomly call on students in class. Students should be prepared and ready to discuss the materials from the reading.

## **CLASS RECORDINGS.**

Students are allowed to record video or audio of class lectures. However, the purposes for which these recordings may be used are strictly controlled. The only allowable purposes are (1) for personal educational use, (2) in connection with a complaint to the university, or (3) as evidence in, or in preparation for, a criminal or civil proceeding. All other purposes are prohibited. Specifically, students may not publish recorded lectures without the written consent of the instructor.

A “class lecture” is an educational presentation intended to inform or teach enrolled students about a particular subject, including any instructor-led discussions that form part of the presentation, and delivered by any instructor hired or appointed by the University, or by a guest instructor, as part of a University of Florida course. A class lecture **does not** include lab sessions, student presentations, clinical presentations such as patient history, academic exercises involving solely student participation, assessments (quizzes, tests, exams), field trips, private conversations between students in the class or between a student and the faculty or lecturer during a class session.

Publication without permission of the instructor is prohibited. To “publish” means to share, transmit, circulate, distribute, or provide access to a recording, regardless of format or medium, to another person (or persons), including but not limited to another student within the same class section. Additionally, a recording, or transcript of a recording, is considered published if it is posted on or uploaded to, in whole or in part, any media platform, including but not limited to social media, book, magazine, newspaper, leaflet, or third party note/tutoring services. A student who publishes a recording without written consent may be subject to a civil cause of action instituted by a person injured by the publication and/or discipline under UF Regulation 4.040 Student Honor Code and Student Conduct Code.

## **COMPLIANCE WITH UF HONOR CODE.**

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Law Honor Code located [here](#). The UF Law Honor Code also prohibits use of artificial intelligence, including, but not limited to, ChatGPT and Harvey, to assist in completing quizzes, exams, papers, or other assessments unless expressly authorized by the professor to do so.  
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## **STUDENT COURSE EVALUATIONS.**

Students can provide feedback on the quality of instruction in this course by completing online evaluations at <https://evaluations.ufl.edu>. Evaluations are typically open during the last two or three weeks of the semester, but students will receive notice of the specific times when they are open. Summary results of these assessments are available to students at <https://evaluations.ufl.edu/results/>.

## **OBSERVANCE OF RELIGIOUS HOLIDAYS.**

UF Law respects students' [observance of religious holidays](#).

- Students, upon prior notification to their instructors, shall be excused from class or other scheduled academic activity to observe a religious holy day of their faith.
- Students shall be permitted a reasonable amount of time to make up the material or activities covered in their absence.
- Students shall not be penalized due to absence from class or other scheduled academic activity because of religious observances.

## **STATEMENT RELATED TO ACCOMMODATIONS FOR STUDENTS WITH DISABILITIES.**

Students requesting classroom accommodation must first register with the Office of Disability Resources. The UF Office of Disability Resources will provide documentation to the student who must then provide this documentation to the Law School Office of Student Affairs when requesting accommodation. Students with disabilities should follow this procedure as early as possible in the semester.

## **STATEMENT ON BASIC NEEDS ASSISTANCE.**

Any student who has difficulty accessing sufficient food or lacks a safe place to live is encouraged to contact the Office of Student Affairs. If you are comfortable doing so, you may also notify me so that I can direct you to further resources.

## **UF ACADEMIC POLICIES AND RESOURCES:**

Other information about UF academic policies and resources can be found at [this link](#).

# ASSIGNMENTS

## CLASS 1

**Topic:** The Process and Client Representation

Assignments:

Read CB Chapters 1 and 2

Print IRS Form 706 and corresponding instructions

Search internet for sample client intake forms (for t&e practice) and engagement letters.

Glance over the sample intake form and sample engagement letters posted on Canvas.

Read ACTEC Commentaries on the Model Rules of Professional Conduct (posted on Canvas) concerning Fees and Conflicts of Interests from representing both spouses in estate planning and representing various intergenerational family members.

## CLASS 2

**Topic:** Basic Estate Planning Documents

Assignments:

Read CB Chapter 3

Review Pour-over Will and Revocable Trust Agreements posted on Canvas.

## CLASS 3

Con't

## CLASS 4

**Topic:** Trust Basics

Assignments: Read CB Chapter 4

## CLASS 5

**Topic:** Tax Tools for the Estate Planner

Assignments: Read CB Chapter 5

## **CLASS 6**

**Topic:** Planning for Spouse or Nonmarital Partner  
Assignments: Read CB Chapter 6

## **CLASS 7**

**Topic:** Planning for Children  
Assignments: Read CB Chapter 7

## **CLASS 8**

**Topic:** Using Gifts in Estate Planning  
Assignments: Read CB Chapter 8

## **CLASS 9**

Con't

## **CLASS 10**

**Topic:** Charitable Giving  
Assignments: Read CB Chapter 10

## **CLASS 11**

**Topic:** Closely Held Business Interests  
Assignments: Read CB Chapter 11

## **CLASS 12**

**Topic:** Insurance  
Assignments: Read CB Chapter 12

## **CLASS 13**

**Topic:** TBD

## **CLASS 14**

**Topic:** Review