

**TAXATION OF GRATUITOUS TRANSFERS**  
**UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW**  
**SPRING 2026 SYLLABUS – LAW 7623 – 3 CREDITS**

Professor Mark Parthemer

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Office: virtual

Office Hours: Mondays, 3:00pm – 5:00pm (zoom link upon request) and by appointment

**MEETING TIME:** Tuesdays and Thursdays, 7:00pm – 8:25pm

**LOCATION:** UF Zoom

**COURSE DESCRIPTION AND OBJECTIVES:**

The primary objective of the course is to introduce students to the structure and operation of Federal Transfer Taxation: the estate, gift, and generation-skipping transfer taxes. Topics include the timing and valuation of completed gifts; exclusions; property transferred at death and inter vivos transfers included in the gross estate; marital and charitable transfers; and generation-skipping transfers made directly or in trust. The course provides essential grounding for students who wish to pursue advanced courses in estate planning.

With diligence and attendance, students also will strengthen fundamental lawyering skills, including creating and evaluating strategies for solving problems, analyzing and applying legal rules and principles, learning to read and analyze a statute, acquiring a planning perspective, and being attuned to ethical issues.

**STUDENT LEARNING OUTCOMES:**

At the end of this course, students should understand federal estate, gift and generation-skipping transfer tax provisions sufficient to enable them to practice in this area of taxation and to pursue advanced courses in estate tax planning, including the ability to:

- Identify and diagnose transfer tax problems
- Develop strategies for solving such problems
- Identify legal issues
- Apply pertinent statutes and legal doctrines to those issues

**REQUIRED READING MATERIALS:**

A. Rhodes, Fundamentals of Federal Estate, Gift, and Generation-Skipping Taxes, West Academic Press (2017).

B. Students should have access to a current edition of the relevant provisions of the Internal Revenue Code and Regulations.

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.

**COURSE EXPECTATIONS AND GRADING EVALUATION:**

Students will be evaluated based on a Final Exam, anonymously graded.

In calculating the final course grade, I reserve the right, in my sole discretion, to raise your exam grade for consistent and intelligent classroom participation.

**CLASS ATTENDANCE AND MAKEUP POLICY:**

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting. Regular class attendance, participation and preparation are required. Students should notify the professor by email of the reason for any class absence. Online students are required to be on camera.

Students are responsible for ensuring that they are not recorded as absent if they come in late. Failure to regularly attend class may result in being dropped from the course or precluded from taking the final examination. The law school's policy on attendance can be found [here](#).

**UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:**

Other information about UF Levin College of Law policies can be found at [this link](#).

**UF ACADEMIC POLICIES AND RESOURCES:**

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

**ABA OUT-OF-CLASS HOURS REQUIREMENTS:** ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every "classroom hour" of in-class instruction. Each weekly class is approximately 3 hours in length, requiring at least **6 hours of preparation** outside of class including reading the assigned materials and developing your analysis.

**COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS**

This syllabus is offered as a guide to the direction of the course. Our pace will depend in part on the level of interest and the level of difficulty of each section and is subject to change.

The Course Will be Taught in Four Parts (Introduction, Estate, Gift, and GSTT)	
<b>Part 1</b>	<b>Introduction &amp; Course Overview</b>
Class 1	Required Reading: pp. 3-15 (assignment continues below)
<b>Part 2</b>	<b>Estate Tax</b>
	A. Inclusion in Gross Estate
	1. Interests Held at Death
Class 1	pp. 19-27
Class 2 – 3	pp. 28-32 (to Note 2); skim 33-38; read 40-45
	2. Valuation
Class 4	pp. 49-57 (to end); p. 65 (from Note 3) – 70

Class 5 – 6	pp. 70-75; skim pp. 75-79; read pp. 79-86
	3. Powers of Appointment
Class 6 – 7	pp. 115-131
Class 8	pp. 132-142 (through Note 1); pp. 143 (from Note 3)-144
	4. Joint Interest & Annuities
Class 9	pp. 147-156; skim pp. 157-162
	5. Life Insurance & Transfers within 3 Years
Class 10	pp. 171-198
	6. Will Substitutes
Class 11	pp. 201-221; skim pp. 221-230; pp. 230-233 (through Note 5); Skim pp. 233(Note 6) – 235
Class 12 - 13	pp. 235-248; pp. 248-251; pp. 251-261
Class 14	pp. 261-271; pp. 271-279; skim pp. 279-286; read pp. 286-289
Class 15 – 16	pp. 91-92; Skim pp. 92-94 (though first paragraph of b); Skim pp. 96-102; skim Connelly v. U.S., 602 U.S. --- (2024); Skim pp. 103-111; read pp. 291-292
	B. Deductions from Gross Estate
	1. Deductions for Expenses & Debts
Class 17	pp. 295-309; skim pp. 309-319 (assignment continues – see below)
	2. Charitable Deduction
	pp. 321-322 (up to 1); p. 332 (up to Flanagan); p. 336 Note 3; p. 337 (up to Galloway)
	3. Marital Deduction
Class 18	pp. 347-349; skim pp. 350-353; pp. 353-355, pp. 355-364
Class 19	pp. 364-373; pp. 373-384

Class 20	pp. 384-392; skim pp. 392-394; pp. 394-398; Skim pp. 398-404; In class review of marital trust language
<b>Part 3</b>	<b>Gift Tax</b>
	1. Meaning of Gift
Class 21	pp. 409-437; skim pp. 437-445
	2. Exclusions and Deductions
Class 22	pp. 447-475; skim pp. 475-481
	3. When is the Gift?
Class 23	pp. 485-493; skim pp. 493-497; pp. 497-504
<b>Part 4</b>	<b>Generation-Skipping Tax</b>
Class 24	pp. 509-511; Skim pp. 511-512 (though carryover paragraph); Skim pp. 513-514 (through chart) Skim pp. 515-516 (through first paragraph); pp. 517-519 Skim pp. 520-522; pp. 528-532
Class 25	Review
	<p><b><u>Disclaimer:</u></b></p> <p><i>This syllabus represents my current plans and objectives. As we go through the semester, those plans may need to change to enhance the class learning opportunity. Such changes, communicated clearly, are not unusual and should be expected.</i></p>