

**TAXATION OF TRUSTS AND ESTATES FOR NON-LAWYERS**  
**UNIVERSITY OF FLORIDA**  
**SPRING 2026 SYLLABUS – JRM 5627**  
**2 CREDITS**

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Office Hours: Zoom, by appointment only.

**Preferred times:**

Monday from 6:00 – 7:00 pm ET  
Friday from 12:00 – 1:00 pm ET

**CLASS MEETING TIME:** 6:00 pm – 8:00 pm ET

**LOCATION:** Zoom

**First class:** Wednesday, January 21, 2026

**Last class:** Wednesday, April 22, 2026

**No class:** March 18 (Spring Break)

**\*Preferred contact is text message to mobile phone**

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**COURSE DESCRIPTION:**

This course provides a practical, accessible introduction to the federal income taxation of trusts, estates, and their beneficiaries. The course focuses on the various sections of the Internal Revenue Code and how these code sections influence estate planning, trust administration, and beneficiary distributions.

This class includes at least 26 hours (1560 minutes) of recordings, quizzes, tests, or other instruction that is directly supervised by the instructor; it also will require students to spend at least 60 hours (3600 minutes) of out-of-class work.

Zoom Lectures will be held every Wednesday evening from **January 20 – April 27** from **6:00 pm – 8:00 pm ET**. The last 30 minutes are for questions.

**COURSE OBJECTIVES AND LEARNING OUTCOME:**

The primary objective of this course is to teach you about the rules contained within the Internal Revenue Code and how these rules influence estate planning, trust administration, and beneficiary distributions.

At the end of this course, students should be able to:

- Explain fundamental tax principles applicable to estates, trusts, and beneficiaries;
- Differentiate types of trusts and understand associated tax implications;
- Calculate Distributable Net Income (DNI) and explain its role in fiduciary taxation;
- Identify taxable income to beneficiaries and understand distribution effects;
- Understand fiduciary responsibilities regarding Form 1041 and required filings;
- Recognize common tax issues during estate administration, including Income in Respect of a Decedent (IRD);
- Apply grantor trust rules to common structures; and
- Communicate tax concepts clearly to clients, stakeholders, or internal teams.

#### **REQUIRED AND RECOMMENDED TEXTBOOKS:**

Grayson M.P. McCouch, Federal Income Taxation of Estates, Trusts, and Beneficiaries in a Nutshell, 3<sup>rd</sup> Edition (West Academic Publishing Jan. 2023)

Students are required to have access to Lexis Nexis (provided by University of Florida). Hyperlinks to Lexis are contained within the Required Reading.

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 regularly for any class announcements or adjustments.

#### **WEEKLY COURSE SCHEDULE OF TOPICS AND ASSIGNMENTS, INCLUDING A LIST OF IMPORTANT DEADLINES:**

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.

#### **Assessments/Assessments:**

Assignment	Percent of Grade
<b>Assignment #1:</b> 1041 Key Terminology	10
<b>Assignment #2:</b> Form 1041 Hypothetical (Fiduciary Income Tax Return)	30
<b>Assignment #3:</b> Form 1041 Hypothetical (Simple Trust)	30
<b>Assignment #4:</b> Quiz on Key Terminology	30
<b>Total</b>	100

**\*SOME CLASSES MAY BE RESCHEDULED, AS NEEDED THROUGHOUT THE SEMESTER**

Week	Date	Topic
1	1/21	<p><b><i>Class 1: Introduction to Taxation of Trusts and Estates</i></b></p> <p><b>Required Readings before class:</b></p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 1: Overview § 1.1 Introduction (pages 1-5)</li> </ul> </li> <li>• LexisNexis: <ul style="list-style-type: none"> <li>○ <a href="#">Comprehensive Tax Guides § 20:1.02 (2025)</a> “§ 20:1.02 General Income Tax Rules”</li> </ul> </li> <li>• IRS Website: <ul style="list-style-type: none"> <li>○ <a href="#">About Form 1041, U.S. Income Tax Return for Estates and Trusts   Internal Revenue Service</a> <ul style="list-style-type: none"> <li>▪ Current Form 1041 (Briefly review, we will study more in depth during future lectures).</li> <li>▪ Instructions for Form 1041, including the following sections: <ul style="list-style-type: none"> <li>• Purpose of the Form</li> <li>• Income Taxation of Trusts and Decedents' Estates</li> <li>• Abusive Trust Arrangements</li> <li>• Definitions</li> </ul> </li> </ul> </li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Course introduction</li> <li>• Required Reading <ul style="list-style-type: none"> <li>○ Overview of trusts and estates in tax law</li> <li>○ Key terminology</li> <li>○ How Form 1041 works</li> <li>○ Assignment 1</li> </ul> </li> </ul> <p><b>Discuss Assignment 1:</b> Navigate to the current Form 1041 on the IRS website. In the top left corner, in Box A, there are 9 situations that could apply necessitating the use of Form 1041 (e.g., Decedent’s estate, simple trust, complex trust, etc.). Assignment 1 requires you to submit a definition for each of these key terms. Key terms must be uploaded into Canvas by <b>February 1, 2026, at 11:59 pm ET.</b></p>

	1/27	<p><b><i>Class 2: Taxation of Trusts and Estates (continued)</i></b></p> <p><b>Required Readings before class:</b></p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 1: Overview § §1.2 – 1.5 (pages 5-40)</li> </ul> </li> <li>• LexisNexis: <ul style="list-style-type: none"> <li>○ <a href="#">Federal Estate Tax Fundamentals</a></li> </ul> </li> <li>• IRS Website: <ul style="list-style-type: none"> <li>○ <a href="#">About Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return   Internal Revenue Service</a></li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Assignment 1</li> </ul> <p><b>Discuss Assignment 1:</b> Navigate to the current Form 1041 on the IRS website. In the top left corner, in Box A, there are 9 situations that could apply necessitating the use of Form 1041 (e.g., Decedent's estate, simple trust, complex trust, etc.). Assignment 1 requires you to submit a definition for each of these key terms. Key terms must be uploaded into Canvas by <b>February 1, 2026, at 11:59 pm ET.</b></p>
3	2/3	<p><b><i>Class 3: Decedent's Final Income Tax Return</i></b></p> <p><b>Required Readings before class:</b></p> <ul style="list-style-type: none"> <li>• Textbook <ul style="list-style-type: none"> <li>○ Chapter 2, Decedent's Final Income Tax Return §§ 2.1 – 2.4 (pages 47-62)</li> </ul> </li> <li>• Lexis Nexis <ul style="list-style-type: none"> <li>○ <a href="#">2 Modern Estate Planning § 22.05 (2025)</a></li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impacts on Estate Planning</li> </ul> <p><b>Discuss Assignment 2:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 22.32 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 2 must be uploaded into Canvas by <b>March 1, 2026 at 11:59 pm ET.</b></p>

4	2/10	<p><b><i>Class 4: Income in Respect of a Decedent</i></b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 3, Income in Respect of a Decedent §§ 3.1 – 3.5 (pages 63-89)</li> </ul> </li> <li>• Lexis Nexis: <ul style="list-style-type: none"> <li>○ <b>Income in Respect of a Decedent</b>  (<a href="https://plus.lexis.com/api/permalink/203a00ae-9a9b-4554-81cd-0504544151b8/?context=1530671">https://plus.lexis.com/api/permalink/203a00ae-9a9b-4554-81cd-0504544151b8/?context=1530671</a>)</li> </ul> </li> <li>• IRS Website: <ul style="list-style-type: none"> <li>○ <a href="#">Publication 559, Survivors, Executors, and Administrators</a> specifically including the following sections: <ul style="list-style-type: none"> <li>▪ Introduction</li> <li>▪ <a href="#">Personal Representative</a></li> <li>▪ <a href="#">Final Income Tax Return for Decedent—Form 1040 or 1040-SR</a></li> <li>▪ <a href="#">Income in Respect of a Decedent</a></li> </ul> </li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impact on Estate Planning</li> <li>• Assignment 2</li> </ul> <p><b>Discuss Assignment 2:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 22.32 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 2 must be uploaded into Canvas by <b>March 1, 2026 at 11:59 pm ET</b>.</p>
5	2/17	<p><b><i>Class 5: Income Tax Classifications of Estates and Trusts</i></b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 4 – Income Tax Classification of Estates and Trusts, §§ 4.1 – 4.5 (pages 89-111)</li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impact on Estate Planning</li> <li>• Assignment 2</li> </ul> <p><b>Discuss Assignment 2:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 22.32 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 2 must be uploaded into Canvas by <b>March 1, 2026, at 11:59 pm ET</b>.</p>

6	2/24	<p><b><i>Class 6: Taxable Income of Estates and Trusts</i></b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook <ul style="list-style-type: none"> <li>○ Chapter 5 – Taxable Income of Estates and Trusts, §§ 5.1 – 5.10 (pages 111-143)</li> </ul> </li> <li>• Lexis Nexis <ul style="list-style-type: none"> <li>○ <a href="#">2 Modern Estate Planning § 23.02 (2025)</a></li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Assignment 2</li> </ul> <p><b>Discuss Assignment 2:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 22.32 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 2 must be uploaded into Canvas by <b>March 1, 2026 at 11:59 pm ET</b>.</p>
7	3/4	<p><b><i>Class 7: Distributable Net Income (DNI)</i></b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 6 – Distributable Net Income, §§ 6.1 – 6.2 (pages 143-145)</li> </ul> </li> <li>• Lexis Nexis: <ul style="list-style-type: none"> <li>○ <a href="#">2 Modern Estate Planning § 25.02 (2025)</a></li> </ul> </li> <li>• IRS Website: <ul style="list-style-type: none"> <li>○ <a href="#">Income Distribution Deduction</a></li> <li>○ Schedule B on <a href="#">2024 Form 1041</a></li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impact on Estate Planning</li> <li>• Assignment 3</li> </ul> <p><b>Discuss Assignment 3:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 26.08 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 3 must be uploaded into Canvas by <b>April 5, 2026, at 11:59 pm ET</b>.</p>
8	3/11	<p><b><i>Class 8: Distributions</i></b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 7 – Distributions, §§ 7.1 – 7.9 (pages 157-206)</li> </ul> </li> <li>• IRS Website: <ul style="list-style-type: none"> <li>○ Instructions: <a href="#">Schedule K-1 (Form 1041)</a></li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ Form: <a href="#">2024 Schedule K-1 (Form 1041)</a></li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impact on Estate Planning</li> <li>• Assignment 3</li> </ul> <p><b>Discuss Assignment 3:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 26.08 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 3 must be uploaded into Canvas by <b>April 5, 2026, at 11:59 pm ET</b>.</p>
	<b>3/18</b>	<b>Spring Break</b>
9	<b>3/25</b>	<p><b>Class 9: Grantor Trusts</b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 8 – Grantor Trusts, §§ 8.1 – 8.4 (pages 219-250)</li> </ul> </li> <li>• IRS Website: <ul style="list-style-type: none"> <li>○ <a href="#">Grantor Type Trusts</a></li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impact on Estate Planning</li> <li>• Assignment 3</li> </ul> <p><b>Discuss Assignment 3:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 26.08 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 3 must be uploaded into Canvas by <b>April 5, 2026, at 11:59 pm ET</b>.</p>
10	<b>4/1</b>	<p><b>Class 10: Grantor Trusts (continued)</b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 8 – Grantor Trusts, §§ 8.7 – 8.10 (pages 263-306)</li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impact on Estate Planning</li> <li>• Assignment 3</li> </ul>

		<p><b>Discuss Assignment 3:</b> Navigate to the current Form 1041 on the IRS website. Open Fact Pattern on Lexis Nexis: <a href="#">2 Modern Estate Planning § 26.08 (2025)</a>. Submit a completed Form 1041 and associated schedules by walking through the fact pattern. Each step is outlined in the Fact Pattern. Assignment 3 must be uploaded into Canvas by <b>April 5, 2026, at 11:59 pm ET</b>.</p>
11	4/8	<p><b><i>Class 11: Specially Treated Trusts</i></b></p> <p>Required Readings before class:</p> <ul style="list-style-type: none"> <li>• Textbook: <ul style="list-style-type: none"> <li>○ Chapter 12 – Specially Treated Trusts, §§ 12.1 – 12.4 (pages 423-427)</li> </ul> </li> </ul> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Required Reading</li> <li>• Key Terminology</li> <li>• Impact on Estate Planning</li> <li>• Assignment 4</li> </ul> <p><b>Discuss Assignment 4:</b> Navigate to Canvas and take a quiz focused on defining key terminology discussed throughout the entire course. Format may include True/False, Multiple Choice, and Matching. There will not be any computational questions. The purpose of this assignment is to confirm that you recognize the key terms and understand the specialized terms used when discussing taxation issues for estates and trusts. Assignment 4 must be uploaded into Canvas by <b>Friday, April 24, 2026, at 11:59 pm ET</b>.</p>
12	4/15	<p><b><i>Class 12: Review of Taxation of Estates and Trusts</i></b></p> <p>Required Readings before class:</p> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Key Terminology</li> <li>• Assignment 4</li> </ul> <p><b>Discuss Assignment 4:</b> Navigate to Canvas and take a quiz focused on defining key terminology discussed throughout the entire course. Format may include True/False, Multiple Choice, and Matching. There will not be any computational questions. The purpose of this assignment is to confirm that you recognize the key terms and understand the specialized terms used when discussing taxation issues for estates and trusts. Assignment 4 must be uploaded into Canvas by <b>Friday, April 24, 2026, at 11:59 pm ET</b>.</p>
13	4/22	<p><b><i>Class 13: Review</i></b></p> <p>Required Readings before class:</p> <p>Lecture time will focus on the following topics:</p> <ul style="list-style-type: none"> <li>• Key Terminology</li> <li>• Assignment 4</li> </ul>



		<p><b>Discuss Assignment 4:</b> Navigate to Canvas and take a quiz focused on defining key terminology discussed throughout the entire course. Format may include True/False, Multiple Choice, and Matching. There will not be any computational questions. The purpose of this assignment is to confirm that you recognize the key terms and understand the specialized terms used when discussing taxation issues for estates and trusts. Assignment 4 must be uploaded into Canvas by <b>Friday, April 24, 2026, at 11:59 pm ET.</b></p>
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### **CLASS DEMEANOR EXPECTATIONS:**

You are responsible for the information contained in all Canvas postings, handouts, and assigned reading. I expect that you will have completed the reading assignment and that you will participate in class. I will call on students during class and expect them to be prepared. I also expect that you will be prepared to participate in group exercises. This is not a lecture course. I will not use our valuable class time to reiterate what you have read. Instead, I will use class meetings to give you practice using the skills and applying the principles covered in the assigned reading. Our class meetings will be of value to you only if you come prepared to participate.

I understand that sometimes things will complicate your life and that you may not be prepared for a particular class session. If you are unprepared to participate in a class session, please let me know before class begins, and I will not call on you that day. Do not, however, make a habit of this.

### **CLASS ATTENDANCE & MAKEUP POLICIES:**

**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.

**Absence Due to Illness:** A student who is absent from class or misses any required class-related activity because of illness should contact their instructor, if feasible, as early as possible prior to the missed class or activity. Students shall be permitted a reasonable amount of time to make up the material or activities covered during an excused absence. Students should contact their college by the deadline to drop a course for medical reasons. Students can petition the Dean of Students Office to drop a course for medical reasons. The university's policy regarding medical excuse from classes is maintained by the Student Health Care Center.

**Satisfactorily complete assignments:** The goals of all assignments in this course are to teach you the principles of and give you practice in developing professional communication skills. I want you to use the assignments to practice writing techniques, learn from my feedback, learn from your strengths and weaknesses, and improve.

For each assignment, I will provide you with a checklist of my expectations for the project and will use the checklist to aid me in assessing the quality of your work. I will evaluate your performance based on the skill and effort you demonstrate in doing the best work that you can on each assignment, the skill and effort you demonstrate in applying the principles discussed in the assigned reading and during our class meetings, and the skill and effort you demonstrate in revising your work.

**Timely complete assignments:** Just as in all business settings, professional colleagues expect work to be submitted timely, I expect your work to be submitted no later than the specified deadline. Your assignment grade may be lowered one level (e.g. B to B-) for each assignment not submitted by the deadline. The grade on your final writing assignment may be lowered one level (e.g. B to B-) for every day or portion of a day that the assignment is late.

I will excuse late submissions only in limited emergency situations. As to emergencies involving your serious illness, accident, or the complete death of your computer (i.e., computer blows up, the hard drive crashes), please call me, e-mail me, or see me before the date that the assignment is due. Under such circumstances, I will delay the deadline for your paper to give you enough time to deal with the emergency. The following examples do not constitute an excuse for missing a deadline:

- a job interview;
- reasonably foreseeable transportation trouble;
- reasonably foreseeable computer or printer problems (including but not limited to difficulties submitting assignments on the course Canvas page and other user technological issues);
- lack of time to complete;
- leaving the assignment at home; and/or
- not understanding the assignment.

#### **EVALUATION METHODS & GRADING POLICY:**

[If a portion of the grade is tied to participation, please provide specific detail on how you will determine an individual student's participation grade.]

##### **Grade Scale & Grading Policies:**

<u>Grade</u>	<u>Points</u>
A	4.0
A-	3.67
B+	3.33
B	3.00
B-	2.67

C+	2.33
C	2.00
C-	1.67
D+	1.33
D	1.00
D-	0.67
E	0.00

The law school grading policy is available at <https://www.law.ufl.edu/uf-law-student-handbook-and-academic-policies>. Note that the mandatory mean does not apply to MSL or LLM students.

#### **EXAM DELAYS AND ACCOMMODATIONS:**

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

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

Students requesting accommodations for disabilities must first register with the Disability Resource Center (<https://disability.ufl.edu/>). Once registered, students will receive an accommodation letter, which must be presented to the Assistant Dean Brian Mitchell. Students with disabilities should follow this procedure as early as possible in the semester. It is important for students to share their accommodation letter with their instructor and discuss their access needs as early as possible in the semester. Students may access information about various resources on the UF Law Student Resources Canvas page, available [here](#).

#### **STUDENT COURSE EVALUATIONS:**

Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Click [here](#) for guidance on how to give feedback in a professional and respectful manner. Students will be notified when the evaluation period opens and may complete evaluations through the email they receive from GatorEvals, in their Canvas course menu under GatorEvals, or via <https://ufl.bluer.com/ufl/>. Summaries of course evaluation results are available to students [here](#).

#### **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.

UF students are also bound by The Honor Pledge which states, “We, the members of the University of Florida community, pledge to hold ourselves and our peers to the highest standards of honor and integrity by abiding by the Honor Code. On all work submitted for credit by students at the University of Florida, the following pledge is either required or implied: ‘On my honor, I have neither given nor received unauthorized aid in doing this assignment.’” The Conduct Code specifies a number of behaviors that are in violation of this code and the possible sanctions. [Click here to read the University Conduct Code](#). If you have any questions or concerns, please consult with the instructor in this 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 guest 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.

## **RESOURCES:**

### Wellness:

*U Matter, We Care:* If you or someone you know is in distress, please contact [umatter@ufl.edu](mailto:umatter@ufl.edu), 352-392-1575, or visit [U Matter, We Care website](#) to refer or report a concern and a team member will reach out to the student in distress.

*Counseling and Wellness Center:* [Visit the Counseling and Wellness Center website](#) or call 352-392-1575 for information on crisis services as well as non-crisis services.

*Student Health Care Center:* Call 352-392-1161 for 24/7 information to help you find the care you need, or [visit the Student Health Care Center website](#).

*GatorWell Health Promotion Services:* For prevention services focused on optimal wellbeing, including Wellness Coaching for Academic Success, visit the [GatorWell website](#) or call 352-273-4450.

Academic & Tech Support Resources:

*E-learning technical support:* Contact the [UF Computing Help Desk](#) at 352-392-4357 or via e-mail at [helpdesk@ufl.edu](mailto:helpdesk@ufl.edu).

*On-Line Students Complaints:* [View the Distance Learning Student Complaint Process](#).