ESTATE PLANNING
UNIVERSITY OF FLORIDA LEVIN COLLEGE OF LAW
SPRING SEMESTER
SYLLABUS – LAW 7626 – 2 CREDITS

Professor Andrew J. Buddemeyer
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Office Hours: Mondays 5:30 pm – 6:30 pm (for in person classes, one person per class). I am also happy to make appointments to speak by telephone or Zoom at mutually agreeable times.

MEETING TIME: Friday 1:15 pm – 4:30 pm (Class Dates: January 20; January 27; February 17; February 24; March 3; March 31; April 7; and April 21)
LOCATION: HH 359

COURSE DESCRIPTION AND OBJECTIVES:
The course is intended to prepare students to understand and apply estate planning techniques to common legal needs of estate planning clients. The course will focus on federal tax considerations (including income tax, estate tax, gift tax, and the generation skipping tax) relation to and impact on the estate planning process. In addition to the relevant tax laws, the course will familiarize students with state law related to trust and wills, insurance law, real and personal property, marital property, and business organizations, and their impact on the estate planning process.

STUDENT LEARNING OUTCOMES:

At the end of this course, students should be able to:
- Understand the basic federal transfer tax rules and federal income tax rules relevant to gift and estate gratuitous transfers
- Read, interpret, and analyze case, statutory, and regulatory material
- Identify relevant problems associated with estate planning
- Apply relevant state law and tax law in critically analyzing estate planning problems
- Understand the intersection between federal income tax and federal transfer tax
- Identify and apply appropriate estate planning techniques to estate planning problems

REQUIRED READING MATERIALS:

The required text is Ray D. Madoff, Cornelia R. Tenney and Martin A. Hall, ***Practical Guide to Estate Planning***. Access to the Internal Revenue Code and the Treasury Regulations are required.

A useful secondary source is the Tax Management Estates, Gifts and Trusts Portfolios (The Bureau of National Affairs "BNA").

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:

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 class attendance, punctuality and/or disruptive behavior, among other factors.

CLASS ATTENDANCE POLICY:

Attendance in class is required by both the ABA and the Law School. Attendance will be taken at each class meeting. Students are responsible for ensuring that they are not recorded as absent if they come in late. A student who fails to meet the attendance requirement will be dropped from the course. The law school's policy on attendance can be found here. If you have a legitimate reason for missing class, you should contact me before or soon after class ends for your absence to be excused.

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.

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

The law school grading policy is available here.

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.

EXAM DELAYS AND ACCOMMODATIONS:
The law school policy on exam delays and accommodations can be found here.

STATEMENT RELATED TO ACCOMODATIONS 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 for Student Affairs (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 at https://ufl.instructure.com/courses/427635.

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.bluera.com/ufl/. Summaries of course evaluation results are available to students here.

RECORDINGS OF CLASS
All classes will be recorded via Mediasite in case students must miss class for health reasons. The Office of Student Affairs will work with faculty to determine when students may have access to these recordings, and the recordings will be password protected. It is the student's responsibility to contact the Office of Student Affairs as soon as possible after an absence.

ABA OUT-OF-CLASS HOURS REQUIREMENTS: Students should expect to spend at least two hours outside of class reading and preparing for every hour of class.

VACCINES: The UF Student Health Center continues to offer vaccines to students at no charge, and we will strongly encourage all students to become vaccinated if they have not already done so. Information is available here.

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. Specific assignments will be posted on the course Canvas site (or otherwise circulated) at least a week before the course date.

PART 1: INTRODUCTION	
1 1/20	**Class 1: Introduction to Estate Planning and Basic Tax Considerations** Required Readings: • Chapters 1-3 • Chapters 5-6 • ACTEC Commentary on Model Rules related to joint representation and fees of spouses and multigenerational representations (commentary may be found at: https://actecfoundation.org/trust-and-estate-professional-resources/professional-conduct-rules-for-trust-and-estate-practitioners/). • Fla. Stat. 731.201(2), Fla. Stat. 733.202; 733.212(2); Fla. Prob. R. 5.240. • IRC §§ 102, 1014, 1015, 2001, 2010, 2012, 2031, 2033, 2051, 2501-2505, 2511, 2512(a), 2513, 2513, 6035. • Treas. Reg. §§20.2041-1(c), 20.2042-1(b)-(c), 25.2503-3, 25.2504-2(b), 25.2512-1, 25.2512-8, 301.6501(c)-1(e),(f) • *Skim* IRC§§ 2032, 2034-2044 and 2046. • *Skim* Rev. Rul. 66-88. • *Skim* Rev. Rul. 67-277. • *Skim* Form 709 Instructions • *Skim* Form 706 Instructions • *Skim Estate of Smith v. Commissioner*, 94 T.C. 872 (1990); *Comm'r v. Estate of Bosch*, 387 US 456 (1967).