



UNIVERSITY OF
FLORIDA

Fredric G. Levin College of Law

PROFESSOR LEE-FORD TRITT

ESTATE PLANNING – LAW 7626

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OFFICE HOURS: TUES: 11:00 - 12:30

ESTATE PLANNING
Course Syllabus: Spring 2024

REQUIRED TEXTS.

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

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 is located at 353 Holland Hall. My office hours are on Tuesdays from 11:00 – 12:30. 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.

ATTENDANCE AND SEATING CHART.

Pursuant to the rules of the American Bar Association, regular class attendance is required. Accordingly, students must sign an attendance roster circulated at the beginning of each class meeting. ***No student will be permitted to sign the attendance roster after class.*** A student with more than three (3) excused or unexcused absences (as established by failure to sign the attendance roster) should expect to have his or her final grade lowered by as much as one level (e.g., from A to A-), but in my sole and absolute discretion. A student with more than five (5) excused or unexcused absences may be administratively dropped from this class at my sole and absolute discretion. Absences are counted from the first class meeting of the semester, regardless of when a student enrolls in the class. There is no distinction between “excused” and “unexcused” absences.

I will circulate a seating chart on the third day of class. Your seat on that day of class will be your seat for the entire semester.

COURSE COVERAGE.

Specific assignments will be posted on the Canvas site on a weekly or bi-weekly basis.

ABA Standard 310 requires that students devote 120 minutes to out-of-class preparation for every “classroom hour” of in-class instruction.

FINAL EXAMINATION AND GRADING.

Subject to subparagraph (a) below, each student’s class grade will be based principally on the final exam. The law school policy on exam delays and accommodations can be found [here](#).

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](#).

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

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.

You are welcome to take class notes on a laptop computer. Except for taking class notes, no other use of computers (and the internet) during class is authorized for any reason unless I specify to the contrary.

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.

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.

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.

OTHER.

Other information about UF Levin College of Law policies, including compliance with the UF Honor Code, Grading, Accommodations, Class Recordings, and Course Evaluations can be found at this link: <https://ufl.instructure.com/courses/427635/files/74674656?wrap=1>.

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.