## Fall 2023

## 1<sup>st</sup> Day Assignment

Taxation of Gratuitous Transfers (LL.M.)

LAW 7623

Professor Calfee

## Materials

Federal Estate and Gift Taxation, 9th Student Edition, Stephens, Maxfield, Lind, & Calfee (Thomson Reuters/Checkpoint) with 2023 Cumulative Supplement to Student Edition

Federal Estate and Gift Taxation, 2020 Edition Revised Study Problems, Stephens, Lind & Calfee (Thomson Reuters/Checkpoint)

Federal Estate and Gift Taxes: Code and Regulations, as of 2023 hard copy

## Assignment:

Monday, August 21, 2023

The assignment for the first class is listed under Problem #1 in the Revised Study Problems Book.