

Course Syllabus for Taxation of Gratuitous Transfers (LL.M.)
LAW 7623 Fall Semester 2023 Class meeting times: Monday and Wednesday, 8:50 AM
– 10:15 AM
Class meeting room HH 359

Professor: Dennis Calfee Office: 315 Holland Hall Phone: 352 273 0911 Email:
Calfee@law.ufl.edu Office Hours: Wednesday 3:00 PM – 5:00 PM. You can contact
me in person, via phone, email or zoom.
UF Zoom 3522730911 Meeting Passcode 2730911

Required Course Materials:

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

Federal Estate and Gift Taxation, 9th Edition Revised Study Problems 2020 Edition
Stephens, Lind & Calfee (Thomson Reuters/Checkpoint)

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

Course Objectives:

To learn the fundamentals of the federal gift, estate and generation skipping transfer
taxes.

Learning Outcomes:

Upon completion of the course, students should have an understanding of federal
estate, gift and generation-skipping transfer tax provisions sufficient to enable them to
practice in this area of taxation and pursue advanced courses which rely upon and
understanding the transfer tax provisions.

Topical Outline of Subjects to be Covered (Tentative):

The Federal Transfer Tax System and the Transfer Tax Base

Computation of Tax

Valuation of Transfers

Federal Estate Tax Base

Gross Estate

Estate Tax Deductions

Estate Tax Credits

Federal Gift Tax Base

Transfers

Exclusions

Deductions

Gift Tax Credit

Generation Skipping Transfer Base

Generation Skipping Transfers

Valuation

Computation of GST Tax

Class Attendance Policy:

Regular class attendance (whether online or in person), 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. **Zoom attendance is only permitted for those students attending part-time.** Failure to regularly attend class may result in being dropped from the course or precluded from taking the final examination.

ABA Standard 310/Workload:

It is anticipated that you will spend approximately 2 hours out of class preparing for in class assignments for every 1 hour in class

Evaluation:

The grade will be based on the final exam.

Information of UF Law Grading Policies:

Grade:	Points:
A	4.0 (Excellent)
A	3.67
B+	3.33
B	3.0 (Good)
B	2.67
C+	2.0 (Satisfactory)
C	1.67
D+	1.33
C	1.00 (Poor)
D	0.67
D	0.00 (Failure)

The law school grading policy is available at:

<https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/uf-law-student-handbook-and-academic-policies>

Policy Related to make up exams:

The law school policy on delay in taking exams can be found at:

<https://www.law.ufl.edu/life-at-uf-law/office-of-student-affairs/current-students/forms-applications/exam-delays-accommodations-form>

Course evaluation:

“Students are expected to provide professional and respectful feedback on the quality of instruction in this course by completing course evaluations online via GatorEvals. Guidance on how to give feedback in a professional and respectful manner is available at <https://gatorevals.aa.ufl.edu/students/>. Students will be notified when the evaluation period opens, and can 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 at <https://gatorevals.aa.ufl.edu/public-results/>."

Statement related to accommodations for students with disabilities:

Students requesting classroom accommodations 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.

University Policy on Academic Misconduct:

Academic honesty and integrity are fundamental values of the University community. Students should be sure that they understand the UF Student Honor Code at <https://sccr.dso.ufl.edu/policies/student-honor-code-student-conduct-code>.

Netiquette: Communication Courtesy

All members of the class are expected to follow rules of common courtesy in all email messages, threaded discussion and chats.
<http://teach.ufl.edu/wp-content/uploads/2012/08/NetiquetteGuideforOnlineCourses.pdf>

UF LEVIN COLLEGE OF LAW STANDARD SYLLABUS POLICIES:

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>.

Disclaimer:

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.