

DePaul University College of Law
ESTATE AND GIFT TAXATION
Syllabus and Course Objectives
Fall 2007

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Course Objective

Students will be expected to acquire a general knowledge of the assigned Internal Revenue Code provisions, and the judicial and administrative materials interpreting the Code with respect to estate and gift taxation.

Classes

Classes will consist of lecture by the instructor and discussion of the cases and materials by the class.

Grading

Grading will be on the basis of the final examination and class participation. Final grades may be increased to the next higher grade or lowered to the next lower grade on the basis of class participation by the student. Failure to attend class may result in reduction of the grade to the next lower grade or in expulsion of the student from the class.

Examination

Students will be expected to identify the income tax issues presented and to provide reasoned analysis of them based on the materials covered.

The examination will be open book and the students may use any written

or printed materials they wish during the examination.

Required Course Materials

The text for the course will be Federal Estate and Gift Taxation by Bittker, Clark, and McCouch, published by Thompson/West.

Federal Transfer Taxes, Code and Regulations, Foundation Press.

Note - students may use the current estate and gift tax code and regulations published by any publisher.

FIRST ASSIGNMENT

Read pages 1- 27 of the text and the statute and regulation sections noted in the text.

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Please read the following pages for each of the weeks indicated. Additionally, please read the Internal Revenue Code and regulation sections noted in the text.

Assignments

Dates - week of	Pages
Aug. 27, 29	1 - 55
Sept. 5	55 - 69
Sept. 10, 12	69 - 119
Sept. 17, 19	119 - 166
Sept. 24, 26	166 - 213
Oct. 1, 3	213 - 261
Oct. 8, 10	261 - 309
Oct. 15, 17	309 - 352
Oct. 22, 24	352 - 403
Oct. 29, 31	403 - 454
Nov. 5, 7	454 - 508
Nov. 12, 14	508 - 559

Nov. 19, 21

560 - 610

Nov. 26, 28

610 - 647

Dec. 3