

**Law 408: Estate and Gift Taxation**  
**DePaul University College Of Law**  
**Fall 2008**

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**BOOKS**

- Required:**
1. Taxation of Estates, Gifts and Trusts – Campfield, Dickinson & Turnier (23rd Edition). Thomson – West.
  2. Federal Transfer Taxes: Code and Regulations (with Selected Income Tax Provisions) – Kevin M. Yamamoto. Foundation Press 2008 Edition.
- Recommended:**
1. 2008 U.S. Master Estate and Gift Tax Guide. CCH.

**CLASS INFORMATION**

**Class Meetings:** Monday / Wednesday, 8/25 - 12/1, 4:00-5:15pm, Room 804.

**Final Exam Date:** TBD / See schedule.

**Grading Process:** Your grade in this class will be determined solely on your performance on the final examination.

\*\* Note: I expect to be downtown approximately 3 days per week. You may also contact me as follows: Cell: (847) 331-7170. E-mail: [jeff@mylawyercpa.com](mailto:jeff@mylawyercpa.com)

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**Syllabus Fall 2008: Weekly Reading Assignments**

Week Of:

|                                |   |
|--------------------------------|---|
| August 25                      | Introduction and Background — Chapters 1 and 2<br>Interrelationship Between Estate and Gift Taxes   |
| September 1<br>(Only meet 9/3) | Gift Tax - What Constitutes a Gift — Chapter 3  |
| September 8                    | Gift Tax<br>- When a Gift Occurs — Chapter 4<br>- Disclaimers — Chapter 6<br>- Powers of Appointment — Chapter 5                                    |
| September 15                   | Gift Tax Credits, Exclusions and Deductions — Chapter 7<br>Gift Tax Returns — Chapter 8   |
| September 22                   | Estate Tax - IRC §2033 (Assets Owned by Decedent) — Chapter 15<br>IRC §2040 (Joint Tenancy) — Chapter 16<br>IRC §2039 (Annuities) — Chapter 21      |
| September 29                   | Estate Tax - IRC §2042 (Life Insurance) — Chapter 17<br>IRC §2036 (Retained Life Estates) — Chapter 18  |
| October 6                      | IRC §2036 (Retained Life Estates) — Chapter 18<br>IRC §2037 (Reversions) — Chapter 20<br>IRC §2038 (Retained Power to Amend or Revoke) — Chapter 19 |
| October 13                     | IRC §2041 (Powers of Appointment) — Chapter 22<br>IRC §2035 (Transfers within 3 Years of Death) — Chapter 23  |
| October 20                     | IRC §2056 (Marital Deduction) — Chapter 27  |
| October 27                     | IRC §2056 (Marital Deduction) — Chapter 27<br>IRC §2055 (Charitable Deduction) — Chapter 26   |
| November 3                     | IRC §2053-2054 (Claims, Debts, Administration Expenses) — Chapter 25  |
| November 10                    | Chapter 28 — Estate Tax Credits. Estate Tax Returns.  |
| November 17                    | Generation-Skipping Tax — Chapter 29  |
| November 24                    | Generation-Skipping Tax — Chapter 29.<br>IRC §2701-2704. Valuation Issues. Chapters 9-14.   |
| December 1                     | Review  |