

**Law 408: Estate and Gift Taxation**  
**DePaul University College Of Law**  
**Fall 2009**

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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 2009 Edition.
- Recommended:
1. 2009 U.S. Master Estate and Gift Tax Guide. CCH.

**CLASS INFORMATION**

Class Meetings: Wednesday, 8/26 - 12/2, 5:50-8:30pm, Room 804 (Lewis Center)

Final Exam Date: TBD / See schedule.

Grading Process: Your grade in this class will be determined primarily on your performance on the final examination. Your grade may be adjusted up ½ of a letter grade, in my discretion, based on your class participation.

\*\* Note: I expect to be downtown approximately 2 days per week. If you do not reach me at my office phone and your question is not urgent, the best way to follow up with me is by e-mail. Otherwise, for a more urgent matter, feel free to reach me on my cell phone.

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**Syllabus Fall 2009: Weekly Reading Assignments**

Date / Week:

August 26	Introduction and Background — Chapters 1 and 2 Interrelationship Between Estate and Gift Taxes
September 2	Gift Tax <ul style="list-style-type: none"><li>• What Constitutes a Gift — Chapter 3</li><li>• When a Gift Occurs — Chapter 4</li></ul>
September 9	Gift Tax <ul style="list-style-type: none"><li>• Disclaimers — Chapter 6</li><li>• Powers of Appointment — Chapter 5</li></ul>
September 16	Gift Tax Credits, Exclusions and Deductions — Chapter 7 Gift Tax Returns — Chapter 8
September 23	Estate Tax - IRC §2033 (Assets Owned by Decedent) — Chapter 15 IRC §2040 (Joint Tenancy) — Chapter 16 IRC §2039 (Annuities) — Chapter 21
September 30	Estate Tax - IRC §2042 (Life Insurance) — Chapter 17 IRC §2036 (Retained Life Estates) — Chapter 18
October 7	IRC §2036 (Retained Life Estates) — Chapter 18 IRC §2037 (Reversions) — Chapter 20 IRC §2038 (Retained Power to Amend or Revoke) — Chapter 19
October 14	IRC §2041 (Powers of Appointment) — Chapter 22 IRC §2035 (Transfers within 3 Years of Death) — Chapter 23
October 21	IRC §2056 (Marital Deduction) — Chapter 27
October 28	IRC §2056 (Marital Deduction) — Chapter 27 IRC §2055 (Charitable Deduction) — Chapter 26
November 4	IRC §2053-2054 (Claims, Debts, Administration Expenses) — Chapter 25
November 11	Chapter 28 — Estate Tax Credits. Estate Tax Returns.
November 18	Generation-Skipping Tax — Chapter 29
November 25	IRC §2701-2704. Valuation Issues. Chapters 9-14.
December 2	Review