TEXT:  1986 Internal Revenue Code and Regulations.

REFERENCES:  Case Studies

PURPOSE:  To provide the student with a basic knowledge of the estate and gift tax portion of the Internal Revenue Code and an overview of trust and estate income taxation.

METHODOLOGY:  Discussion and lecture emphasizing WHY and HOW.

COURSEWORK AND GRADE:
1. Assigned cases to be handed in on the date specified.  30%
2. Exams .  60%
3. Tax returns, class discussion, attendance  10%

Aug  21  Trusts and Estate Income Taxation
  26  Tax Return due
   28  Simple Trust
Sept  2  Tax Return Due
  4  Complex Trust
   9  Trust problems
   16  Examl
   18  Gift Taxes
   23  Gross Estate
   25  Credits, Calculations
   30  Post-Mortem Planning
Oct  2  Exam II
   7  Deductions
   14  Exam II
   16  Deductions
   21  Credits, Calculations
   23  Post-Mortem Planning
Nov  2  Exam III
   6  Tax Return Due
   11  Trusts
   13  Post-Mortem Planning
   18  Credits, Calculations
   20  Post-Mortem Planning
   25  Post-Mortem Planning
Dec  2  Exam III
   4  Tax Return Due
   11  Trusts
   13  Post-Mortem Planning
   18  Credits, Calculations
   20  Post-Mortem Planning
   25  Post-Mortem Planning