

FEDERAL ESTATE AND GIFT TAXATION
University of Cincinnati College of Law
Spring 2009

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Associate Dean of Faculty
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I. Course Materials

McDaniel, Repetti & Caron, *Federal Wealth Transfer Taxation: Cases and Materials* (Foundation Press, 5th ed. 2003) (the “*Casebook*”)

McDaniel, Repetti & Caron, *Federal Wealth Transfer Taxation: Study Problems* (Foundation Press, 5th ed. 2003) (the “*Study Problems*”)

CCH, *Federal Estate and Gift Taxes - Code and Regulations* (2008) (the “*Code & Regs*”)

II. Assignments

We will cover, on average, 20 pages in the *Casebook* per one hour of class time. For each class, you should be prepared to discuss the *Study Problems* relating to the assigned pages in the *Casebook*. You also should read the Code and Regulation sections referred to in the *Casebook* assignment for each class.

III. eInstruction Handheld Device

I will distribute to you on the first day of class an eInstruction handheld device. You must bring the handheld to class each day and are responsible to have a spare set of AA batteries as needed. There is no cost for the handheld, but you must turn it in at the end of the course (or you will be assessed a \$100 charge by the Dean’s office).

IV. TWEN

I have established a TWEN homepage where you can access various materials, including a calendar with reading assignments, a threaded discussion list tied to each day’s class, and copies of handout materials and in-class presentations.

V. Attendance, Preparation, and Grades

I expect you to attend class, to prepare the assignments, and to participate in the classroom discussion. Students who conscientiously do so may have their final grade raised by as much as a full letter grade. Your attendance and participation will be tracked in part by the eInstruction handheld device. Chronic absenteeism or unpreparedness may result in sanctions, including the receipt of a “UWF” grade where appropriate.

VI. Office Hours

My office hours are Tuesday and Thursday from 3:00 p.m. to 4:30 p.m. I am of course available to speak with you at other times as well. Just stop by or send me an email to set up an appointment.