Text: John R. Price, *Price on Contemporary Estate Planning*  (Required)  
*Federal Estate and Gift Taxes: Code & Regulations*  (Recommended)

1/5  
Administrative Matters; The Estate Planning Process and Practice  
Price Chapter 1  
Circular 230 (31 CFR Part 10)

1/7  
Introduction, and Overview  
Price:  Chapter 2

1/12 Concurrent Ownership and Will Drafting  
Price:  Chapters 3 and 4

1/14 Will Drafting  
Price:  Chapters 3 and 4

1/21 Will Drafting  
Price:  Chapter 4

1/26  
NO CLASS

1/28  
NO CLASS

2/2 Revocable Trusts  
Price:  Chapter 5

2/4 Revocable Trusts; Will Assignment  
Price:  Chapter 5

2/9 Marital Deduction  
Price:  Chapter 5
2/11 Marital Deduction
Price: Chapter 5, Chapter 9 Part E

2/16 Non-Charitable Lifetime Transfers
Price: Chapter 10 Part F, Chapter 7

2/18 Non-Charitable Lifetime Transfers; Irrevocable Trusts; Income Shifting
Price: Chapter 10, Parts A, C, D

2/23 NO CLASS

2/25 NO CLASS

3/2 Generation-Skipping Transfers
Price: Chapter 2, Part E

3/4 Life Insurance
Price: Chapter 6

3/9 Spring Recess

3/11 Spring Recess

3/16 Charitable Transfers
Price: Chapter 8

3/18 Estate Freezing
Price: Chapter 9, Parts A, B, C, D, and F

3/23 NO CLASS

3/25 NO CLASS

3/30 Estate Freezing
Price: Chapter 9, Parts A, B, C, D, and F

4/1 Planning for the Closely-Held Business Owner
Price: Chapter 11

4/6 Post-Mortem Planning and Disclaimers
Price: Chapter 12

4/8 Asset Protection Planning
4/13 Expatriation Planning

4/15 Planning Hypothetical

Additional materials will be distributed throughout the semester. All code and regulations sections referred to in Price are part of each assignment.

Class grades will be based on a series of writing assignments. Writing projects will include drafting client correspondence, drafting a will and trust, and preparation of a memorandum in response to a hypothetical.