



FALL 2026 COURSE SYLLABUS

Course Number: LAW 219-001

Course Title: ESTATE AND GIFT TAXATION

Credit Hours: FOUR

Grading Mode: Letter Grade

Meeting Day(s)/ Time(s): Tuesday and Thursday, 6:05 p.m.-8:05 p.m.

Meeting Mode: On campus

Exam Day(s)/ Time(s): DEC 8, 6:00PM

Final Exam Mode: In-person

Prerequisite(s): Law 303: Trusts and Estates

Corequisite(s): Law 236: Income Tax

Instructor(s): Carmina Y. D'Aversa, J.D., LL.M. (Taxation)

Contact Information and office hours: Office hours are by appointment. Please contact me via email at cdaversa@gmu.edu.

Course Overview

This course is designed to assist the tax law student in developing a foundational understanding of the domestic Internal Revenue Code sections and accompanying regulations of the U.S. Federal transfer tax system. Classroom sessions will include a combination of lecture and student participation in case analysis and problem solving. In that way, students, in their careers, will be able to recognize and keenly understand the theoretical and pragmatic underpinning and consequences of various estate and inter vivos planning techniques designed for domestic business or non-business taxpayers.

Course Learning Outcomes

By the conclusion of the course, I expect the student to have gained:

- a theoretical and practical understanding of the federal transfer (i.e., estate, gift, and generation-skipping transfer) tax system operating in the United States and the interaction of each type of transfer tax,
- specific knowledge of the relevant Internal Revenue Code (Code) provisions, Treasury regulations, caselaw, and IRS guidance

- the ability to use this specific knowledge to prepare basic transfer tax calculations and to prepare a Form 706 return and a Form 709 return
- skills in statutory construction and interpretation of the relevant Code provisions so later changes in the transfer tax law also can be understood and implemented
- the ability to apply analytically pertinent Internal Revenue Code provisions, Treasury regulations, caselaw, and other guidance to distinct factual circumstances

Reading(s) & Supplement(s):

REQUIRED PUBLICATIONS

- **Casebook:** Paul R. McDaniel, et al., Federal Wealth Transfer Taxation Case and Materials, Foundation Press, Seventh Edition, ISBN 9781609300098
- **Code and regulations:** Federal Estate & Gift Taxes: Code & Regulations (Including Related Gift Tax Provisions) As of April 8, 2026, Wolters Kluwer, ISBN 9780808061977

REQUIRED DOCUMENTS

- Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Rev. August 2025) [including individual schedules]
- Instructions for Form 706 (Rev. September 2025)
- Form 712, Life Insurance Statement (Rev. December 2024)
- Form 709, United States Gift (and Generation-Skipping Transfer) Tax Return (For gifts made during calendar year 2025)
- Instructions for Form 709 (For gifts made during calendar year 2025)

These forms and instructions are [available on the Internal Revenue Service \(IRS\) website](#). The website allows the user to retrieve the most recent form or instruction by typing in the form or instruction number in the search box.

Grading Policies

CLASSROOM PARTICIPATION: Students are expected to be prepared to participate in class. Consistent with the law school's academic regulations, course grades may be subject to "classroom participation adjustments," in the form of a "discretionary single increment adjustment either upward or downward "(e.g., from B to B+ or from A- to a B+)." See AR 4-4.2.

Final examination grade: The final examination will constitute 100% of the student's letter grade subject to "classroom participation adjustments" as explained above in the "CLASSROOM PARTICIPATION" section of this syllabus.

Additional Information regarding final examination: All students are required to take a final examination. The final examination will be a limited open book examination, and will consist of a number (to be decided) of fact patterns requiring the student to determine the applicable estate, gift, and/or generation-skipping transfer tax consequences. Students will be allowed to access Exemplify software, but will be prevented from accessing anything else on their computer. Students also will be allowed to bring their casebook, student prepared outline, and Code and regulations book to the examination site.

Classroom Policies

Attendance: Per AR 3-1.4, “maintenance of matriculation requires regular class preparation, participation and attendance, registration in the course of study required for the student’s program (full-time or part-time), successive registration for each fall and spring term of each academic year until study is completed, and compliance with all other relevant requirements.”

Absences: Per AR 4-1.1, “if a student is absent for any reason for more than 20 percent of the sessions of a course, the student is not eligible for credit in that course. A student who is not present for at least 75 percent of a session of the course is absent from that session.”

Use of Technology & AI: *Strict Use Policy:* The use of generative AI tools is NOT permitted for any coursework in this course. Unauthorized use will be treated as a violation of academic standards.

ADDITIONAL CLASSROOM POLICIES: No portion of a class or an examination may be preserved by means of a recording device (including but not limited to an audio recording device or a camera). Internet usage during class is prohibited except as directed by the instructor for course purposes.

Use of Electronic Text Books During Exams:

Students are permitted one laptop computer for exam taking purposes. Additional laptop computers or any other electronic data storage devices are not allowed in an exam room, unless permitted by the course instructor's written exam instructions. Electronic text books (e-books) may be used during exams that are designated as open book by the instructor, and the instructor allows text books to be used during the exam and allows access to a student’s computer files during the exam (open exam). E-books may not be used in exams where the instructor does not allow students to access their computer files during the exam (secure exam) even if the instructor permits access to text books. If the instructor has blocked access to the internet or computer files, you must bring a hard copy of the allowed text book(s) you wish to consult. Students will need to borrow or otherwise locate a hard copy of the e-book or print resources needed from the e-book to take into the exam room. The instructor determines the length of the examination and whether or not it is secure or open and what, if any, study materials are permitted during the exam. Students are responsible for adhering to the instructor’s standards for all examinations, which are included in the examination materials.

Course Schedule & Assignments¹

Class 1:

Date: Tuesday, August 18

TOPIC: General Overview of the U.S. Federal Transfer Tax System; Coordinating the Computation of the Federal Estate and Gift Taxes; General Review of Tax Resources

CODE SECTION(S): 2001, 2010, 2035(b), 2504(c), 2505, 6501(c)(9)

FORM(S): Form 706, Form 709

READING ASSIGNMENT: Casebook, pp. 3-35, pp. 65-80

ADDITIONAL READING ASSIGNMENT: *Golsen v. C.I.R.*, 54 TC 742 (1970)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 80-81, Q. 1, Q. 2, Q. 3, Q. 5.

Class 2:

Date: Thursday, August 20

TOPIC: The Role of State Law; Gross Estate; Contrast with Gross Income

CODE SECTION(S): 2033; 61

FORM(S): Form 706, Schedules A, B, C, F

READING ASSIGNMENT: Casebook, pp. 83-97, pp. 101-123

ADDITIONAL READING ASSIGNMENT: *Commissioner v. Glenshaw Glass Company*, 75 S.Ct. 473 (1955)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 97-98, Q. 1(a)-(d).

Class 3:

Date: Tuesday, August 25

TOPIC: Gross Estate (continued)

CODE SECTION(S): 2033

FORM(S): Form 706, Schedules A, B, C, F

READING ASSIGNMENT: Casebook, pp. 101-123

ADDITIONAL READING ASSIGNMENT: Reg. § 20.2033-1(a); Rev. Rul. 76-102, 1976-1 C.B. 272; *Estate of Badgett v. C.I.R.*, T.C. Memo. 2015-226

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 123-124, Q. 1(a)-(b), Q. 3, Q. 4, Q. 5, Q. 6, Q. 7.

Class 4:

Date: Thursday, August 27

TOPIC: Gross Estate: Transfers with Retained Life Estates, or Retention of Other Economic Benefits

CODE SECTION(S): 2036

FORM(s): Form 706, Schedule G

READING ASSIGNMENT: Casebook, pp. 247-298

¹ Although I will make every effort to avoid adjusting the timing of topics and assignments, topics and assignments may be subject to change as the semester progresses. If a change is necessary, I will make the announcement before the conclusion of a class session so one can prepare for the next class session.

Additional reading materials (excluding regulations available in the Wolter Kluwers book) will be distributed by email before each class session. Of course, the individual items also are available on Westlaw or Lexis.

ADDITIONAL READING ASSIGNMENT: *Marks v. Higgins*, 213 F.2d 884 (2d Cir. 1954); Reg. § 20.2036-1(b)(1)(ii); Reg. § 20.2036-1(a); *Ray v. U.S.*, 762 F.2d 1361 (9th Cir. 1985)
PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 255, Q. 1(a)-(d); p. 261, Q. 1(a)-(c); p. 264, Q. 1(a)-(b).

Class 5:

Date: Tuesday, September 1

TOPIC: Gross Estate: Transfers with Retained Life Estates, or Retention of Other Economic Benefits (continued)

CODE SECTION(S): 2036, 672(c)

FORM(S): Form 706, Schedule G

READING ASSIGNMENT: Casebook, pp. 247-298

ADDITIONAL READING ASSIGNMENT: Rev. Rul. 70-155, 1970-1 CB 189; *Badgley v. U.S.*, 957 F.3d 969 (9th Cir. 2020); Rev. Rul. 70-513, 1970-2 CB 194; Reg. § 20.2036-1(b)(3); *Estate of Budd v. C.I.R.*, 49 T.C. 468 (1968); TAM 8606002; Rev. Rul. 95-58, 1995-2 CB 191

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 271-272, Q. 1, Q. 2, Q. 3, pp. 299-300, Q. 1, Q. 2(a)-(b), Q. 3, Q. 4, Q. 5 (a)-(b), Q. 6, Q. 7, Q. 8(a)-(b).

Class 6:

Date: Thursday, September 3

TOPIC: Gross Estate: Transfers with Retained Powers to Alter, Amend, Revoke, or Terminate

CODE SECTION(S): 2038

FORM(S): Form 706, Schedule G

READING ASSIGNMENT: Casebook, pp. 301-314

ADDITIONAL READING ASSIGNMENT: Reg. § 20.2038-1(a)(3) (penultimate sentence); Rev. Rul. 70-513, 1970-2 CB 194; Reg. § 20.2038-1(b); Rev. Rul. 95-58, 1995-2 CB 191; IRC § 672(c); PLR 199942036; Rev. Rul. 76-304, 1976-2 CB 269; *Estate of Siegel v. C.I.R.*, 74 TC 613 (1980)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 314-315, Q. 1, Q. 2, Q. 3(a)-(b), Q. 4, Q. 5, Q. 6(a)-(b), Q. 7, Q. 8, Q. 9(a)-(b), Q.10.²

Class 7:

Date: Tuesday, September 8

TOPIC: Gross Estate: Transfers with Retained Reversionary Interests

CODE SECTION(S): 2037

FORM(S): Form 706, Schedule G

READING ASSIGNMENT: Casebook, pp. 317-325

ADDITIONAL READING ASSIGNMENT: Reg. § 20.2037-1(e), ex. 4; Reg. § 20.2037-1(b); Reg. § 20.2037-1(e), ex. 5

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 325-326, Q. 1, Q. 2, Q. 3, Q. 4.

Class 8:

Date: Thursday, September 10

TOPIC: Gross Estate: The 'Adequate and Full Consideration' Exception for §§ 2036-2038

CODE SECTION(S): 2036-2038; 2043(a); 2702

FORM(S): Form 706, Schedule G

² In answering these questions, please determine what interests are includible. Do not determine the value of the includible interests for this specific class session. Valuation will be required to be addressed for a later class session.

READING ASSIGNMENT: Casebook, pp. 327-345
PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 345, Q. 1(a)-(c), Q. 3.

Class 9:

Date: Tuesday, September 15

TOPIC: Gross Estate: Annuities and Employee Benefits

CODE SECTION(S): 2039

FORM(S): Form 706, Schedule I

READING ASSIGNMENT: Casebook, pp. 369-384

ADDITIONAL READING ASSIGNMENT: Rev. Rul. 77-183, 1977-1 CB 274; Reg. § 20.2039-1(b)(2) ex. (6); In re *Estate of Wadewitz v. C.I.R.*, 339 F.2d 980 (7th Cir. 1964); Reg. § 20.2039-1(b)(2), ex. 2

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 381-382, Q. 1(a)-(b); Q. 2(a)-(b), Q. 3, p. 384, Q. 1.

Class 10:

Date: Thursday, September 17

TOPIC: Gross Estate: Joint Interests in Property

CODE SECTION(S): 2040; 1014

FORM(S): Form 706, Schedule E

READING ASSIGNMENT: Casebook, pp. 385-397

ADDITIONAL READING ASSIGNMENT: *Estate of Young v. C.I.R.*, 110 T.C. 297 (1998); Reg. § 20.2040-1; Reg. § 1.1014-5

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 397, Q. 1 (a)-(b).

Class 11:

Date: Tuesday, September 22

TOPIC: Gross Estate: Powers of appointment

CODE SECTION(S): 2041

FORM(S): Form 706, Schedule H

READING ASSIGNMENT: Casebook, pp. 403-420

ADDITIONAL READING ASSIGNMENT: *Jenkins v. U.S.*, 428 F. 2d 538 (5th Cir. 1970); *Estate of Edelman v. C.I.R.*, 38 TC 972 (1962); Reg. § 20.2041-1; Reg. § 20.2041-3; *Estate of Little v. C.I.R.*, 87 TC 599 (1986)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 420-421, Q. 1(a)-(c), Q. 2, Q. 3(a)-(b), Q. 6.

Class 12:

Date: Thursday, September 24

TOPIC: Gross Estate: Life Insurance

CODE SECTION(S): 2042

FORM(S): Form 706, Schedule D; Form 712

READING ASSIGNMENT: Casebook, pp. 427-454

ADDITIONAL READING ASSIGNMENT: *Helvering v. LeGierse*, 61 S.Ct. 646 (1941); Reg. § 20.2042-1

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 431, Q. 1, Q. 2; pp. 441-442, Q. 1, Q. 2; p. 446, Q. 1; p. 454, Q. 1; p. 430, Q. 1.

Class 13:

Date: Tuesday, September 29

TOPIC: Valuation Methods; Alternate Valuation

CODE SECTION(S): 2031, 7520, 2032, 6018, 1014

FORM(S): Form 706, Form 709

READING ASSIGNMENT: Casebook, pp. 205-232; pp. 233-242; pp. 703-705

ADDITIONAL READING ASSIGNMENT: Reg. § 20.2031-1(b); Reg. § 25.2512-1; *Estate of Eddy v. C.I.R.*, 115 TC 135 (2000); *Mandelbaum v. C.I.R.*, 1995 T.C. Memo. 255

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 232, Q. 1 (a)-(b); p. 709, Q. 1; pp. 314-315, Q. 1.³

Class 14:

Date: Thursday, October 1

TOPIC: Estate Tax Deductions

CODE SECTION(S): 2053, 2054

FORM(S): Form 706, Schedules J, K, L

READING ASSIGNMENT: Casebook, p. 547; pp. 560-580

ADDITIONAL READING ASSIGNMENT: Reg. § 20.2053-2; Reg. § 20.2053-3(c); *Estate of Stern v. Dep't of Treasury*, 98-1 U.S.T.C. ¶ 60,299 (D.C. Ind. 1998), 1998 WL 172640; *Estate of Huntington v. C.I.R.*, 16 F. 3d 462 (1st Cir. 1994); Reg. § 20.2053-4(a)(2); Reg. § 20.2053-1(d)(4); Reg. § 20.2053-6(d); Reg. § 20.2053-6(f); Reg. § 20.2053-6(b); Reg. § 20.2053-6(e); Reg. § 20.2053-6(c)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 581-583, Q. 1, Q. 3(a)-(b), Q. 5, Q. 6. Q. 7, Q. 8, Q. 9, Q. 10, Q. 12 (a)-(g).

Class 15:

Date: Tuesday, October 6

TOPIC: Charitable Deduction

CODE SECTION(S): 2055

FORM(S): Form 706, Schedule O

READING ASSIGNMENT: Casebook, pp. 597-613

ADDITIONAL READING ASSIGNMENT: Rev. Rul. 71-200, 1971-1 C.B. 272; Rev. Rul. 69-285, 1969-1 C.B. 222; PLR 9634025; Reg. § 20.2055-2(b); Rev. Rul. 72-442, 1972-2 CB 528; Reg. § 20.2055-1(b); Reg. § 20.2055-2(c)(1)(ii)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 602-603, Q. 1, Q. 2(a)-(b); pp. 608-609, Q. 1(a)-(b), Q. 2, Q. 3.

Date: Thursday, October 8. Fall break. Classes do not meet.

Class 16:

Date: Tuesday, October 13

TOPIC: Marital deduction, Exclusion Amount; Portability

CODE SECTION(S): 2056, 2001(a)-(c), 2010

FORMS(S): Form 706; Form 706, Schedule M

READING ASSIGNMENT: Casebook, pp. 625-658; pp. 585-594

ADDITIONAL READING ASSIGNMENT: Reg. § 20.2056(b)-4(d)(1); Reg. § 20.2056(e)-2(c);

³ For a previous class session (i.e., September 3, 2026), you determined what interest was included in the gross estate for questions 1-3 on pages 314-315. For this class session, please determine the value of the includible interest.

Reg. § 20.2056(e)-2(d)(2); Reg. § 20.2056(b)-5(f)(7); Reg. § 20.2056(b)-5(g)(5); IRC § 2041(b)(1)(C); Reg. § 20.2056(b)-7(d)(2); Reg. § 20.2056(b)-5(f)(7); Reg. § 20.2056(b)-7(h), ex. 4

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 664-668, Q. 3, Q. 6, Q. 7, Q. 8, Q. 9(a)-(d), Q. 11, Q. 12, Q. 13, Q. 17(a)-(b), Q. 19, Q. 20, Q. 21, Q. 22, Q. 23, Q. 24, Q. 30(a)-(c), ,Q. 31, Q. 33, Q. 34, Q. 35. Casebook, pp. 594-595, Q. 2(a)-(b), Q. 3

Class 17:

Date: Thursday, October 15

TOPIC: The Scope Of The Gift Tax: Intervivos Transfer Of Property; When Is The Transfer Completed?

CODE SECTION(S): 2501, 2511, 2512(a), 7872

READING ASSIGNMENT: Casebook, pp. 125-143; pp. 144-165

ADDITIONAL READING ASSIGNMENT: *Metzger v. C.I.R.*, 38 F.3d 118 (4th Cir. 1994); Rev. Rul. 96-56, 1996-2 CB 161; *Rosano v. U.S.*, 67 F.Supp. 2d. 113 (1999)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 177-178, Q. 1, Q. 2, Q. 5, Q. 7.⁴

Class 18:

Date: Tuesday, October 20

TOPIC: The Scope Of The Gift Tax: What Is A "Gift"?

CODE SECTION(S): 2512(b)

READING ASSIGNMENT: Casebook, pp. 166-174

ADDITIONAL READING ASSIGNMENT: Reg. § 25.2511-1(g)(1); Reg. § 25.2512-8; PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 178, Q. 9, Q. 10, Q. 11, Q. 12.

Class 19:

Date: Thursday, October 22

TOPIC: Gift Tax Annual Exclusion

CODE SECTION(S): 2503

FORM(S): Form 709

READING ASSIGNMENT: Casebook, pp. 499-515; pp. 532-539

ADDITIONAL READING ASSIGNMENT: Reg. § 25.2503-3(a); Reg. § 20.7520-3(b)(2)(ii); Reg. § 20.7520-3(b)(2)(v), ex. 1; Reg. § 25.2503-4(b); *Heidrich v. C.I.R.*, 55 TC 746 (1971); Rev. Rul. 74-43, 1974-1 C.B. 285; *Price v. C.I.R.*, T.C. Memo. 2010-2

PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 543-545, Q. 2, Q. 3, Q. 4(a)-(b), Q. 5, Q. 6, Q. 7, Q. 8, Q. 10, Q. 11, Q. 12, Q. 13, Q. 14, Q. 15, Q. 16, Q. 18, Q. 19.

Class 20:

Date: Tuesday, October 27

TOPIC: Gift Tax Annual Exclusion (continued); Qualified Transfers; Split Gifts

CODE SECTION(S): 2503; 2503(e)

FORM(S): Form 709

READING ASSIGNMENT: Casebook, pp. 515-531, pp. 541-543; Casebook, pp. 660-661

ADDITIONAL READING ASSIGNMENT: Reg. § 25.2503-6

⁴Per casebook authors, "On Text p. 178, Question 7: change 'Question 9' to 'Question 8'. On Text p. 179, Question 13: change '§ 2501(a)(5)' to '§ 2501(a)(4)'."

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 545, Q. 20, Q. 21, Q. 22, Q. 23; p. 546, Q. 25, Q. 26; p. 543, Q. 1.

Class 21:

Date: Thursday, October 29

TOPIC: Gift Tax Effects of Transfers with Retained Interests or Powers

FORM(S): Form 709

READING ASSIGNMENT: Casebook, pp. 347-367

ADDITIONAL READING ASSIGNMENT: Reg. § 25.2511-2(c); Reg. § 25.2511-2(f); Reg. § 25.2511-2(b); Rev. Rul. 72-571, 1972-2 CB 533; Reg. § 25.2511-2(d);

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 362, Q. 1(a)-(c), Q. 2, Q. 3 (a)-(d), Q. 4 (a)-(c), Q. 5 (a)-(b); pp. 367-368, Q. 1 (a)-(b), Q. 2 (a)-(b).⁵

Date: Tuesday, November 3. Election day. Classes do not meet.

Class 22:

Date: Thursday, November 5

TOPIC: Gift Taxation of Powers of Appointment; Gift Taxation of Joint Interests in Property; Gift Tax Treatment of Life Insurance; Gift Tax Charitable Deduction; Gift Tax Marital Deduction, Gross estate: Transfers Made Within Three Years of Death, Disclaimers

CODE SECTION(S): 2514, 2511(a), 2522, 2523, 2035, 2518

FORM(S): Form 709, Form 712, Form 706, Schedule G

READING ASSIGNMENT: Casebook, pp. 421-424; pp. 398-401; pp. 458-465; pp. 597-613; pp. 658-659; pp. 467-482; pp. 485-494

ADDITIONAL READING ASSIGNMENT: Reg. § 25.2511-1(b); Reg. § 25.2514-1(b)(2)(penultimate sentence); *Estate of Regester v. C.I.R.*, 83 TC 1 (1984); Rev. Rul. 79-421, 1979-2 CB 347; Reg. § 25.2511-1(h)(8); Reg. § 25.2512-6(a); Reg. § 25.2523(a)-1(c)(4); Reg. § 25.2523(a)-1(d), ex. 8; Rev. Rul. 81-14, 1981-1 C.B. 456; *Humphrey's Estate v. C.I.R.*, 162 F.2d 1 (5th Cir. 1947); Reg. § 25.2518-2(c)(4)(i); Reg. § 25.2518-2(d)(1); Reg. § 25.2518-2(c)(3)
PROBLEM-SOLVING ASSIGNMENTS: Casebook, pp. 424-425, Q. 1(a)-(b), Q. 2 (a)-(b), Q. 3; Casebook, p. 400, Q. 1(a)-(c), Q. 2(a)-(b); Casebook, p. 461, Q. 1(a)-(c); Casebook, pp. 483-484, Q. 3, Q. 4, Q. 5, Q. 6, Q. 8(a)-(c); Casebook, pp. 494-495, Q. 1(a)-(b), Q. 2(a)-(b).

Class 23:

Date: Tuesday, November 10

TOPIC: Special Valuation Rules

CODE SECTION(S): 2701, 2702

FORM(S): Form 709; Form 706, Schedule G

READING ASSIGNMENT: Casebook, pp. 739-751; pp. 752-759

ADDITIONAL READING ASSIGNMENT: Reg. § 25.2701-2(b)(1); Reg. § 25.2701-2(b)(2); Reg. § 25.2701-2(b)(3); Reg. § 25.2701-2(b)(4);

Reg. § 25.2701-3(a); Reg. § 25.2701-3(b), Reg. § 25.2701-3(a)(2)(i); Reg. § 25.2701-2(b)(5)(i); Reg. § 25.2701-3(a)(2)(ii); Reg. § 25.2702-2(b)(6); Reg. § 25.2701-3(a)(2)(iii); Reg. § 25.2702-3(b)(1)(ii); PLR 200728018

⁵ The casebook authors state: "The second sentence in Question 2 on the bottom of p. 367, carrying over to the top of p. [3]68, should read: Assume that S and D are unrelated and, therefore, that § 2702 will not treat D as having made a gift of her entire interest in the property."

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 751, Q. 1, Q. 2; pp. 759-760, Q. 1(a)-(b), Q. 2(a)-(b). Casebook, p. 367, Q. 1(a)-(b).⁶

Class 24:

Date: Thursday, November 12

TOPIC: The Generation-Skipping Transfer Tax: Definitions, Exemption, Applicable Rate, Calculation

CODE SECTION(S); 2601, 2611, 2612, 2613, 2651, 2652

FORM(S); Form 706, Schedule R

READING ASSIGNMENT: Casebook, p. 675, pp. 680-691

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 688, Q. 1(a)-(d), Q. 2(a)-(c), Q.4.

Class 25:

Date: Tuesday, November 17

TOPIC: The Generation- Skipping Transfer Tax (continued)

CODE SECTION(S); 2631, 2632, 2641, 2642(a)-(d). 2642(f)

READING ASSIGNMENT: Casebook, pp. 691-696

ADDITIONAL READING ASSIGNMENT: Reg. § 26.2632-1(c)(1)

PROBLEM-SOLVING ASSIGNMENTS: Casebook, p. 697, Q. 3(a)-(c), Q. 4, Q. 5, Q 6.

Class 26:

Date: Tuesday, November 19

TOPIC: Review

⁶For this class session, please review your answer to this question previously assigned for class session of October 29, 2026.

Student Resources

[Antonin Scalia Law School Academic Regulations](#)

[GMU Common Course Policies Addendum](#)

[Mason Square Services](#)

[Mason Square Police](#)

Van Metre Hall, Room 110

Emergency - Dial 911

Escort Services - 703-993-8070

Dispatch – 703-993-2810

[Student Support and Advocacy Center \(SSAC\)](#)

Mason Square Sexual Assault Services:

Van Metre Hall, Room 222D

703-993-8186

Notice of Mandatory Reporting of Sexual Assault, Sexual Harassment, Interpersonal Violence, and Stalking:

As a faculty member, I am designated as a “Non-Confidential Employee,” and must report all disclosures of sexual assault, sexual harassment, interpersonal violence, and stalking to Mason’s Title IX Coordinator per University Policy 1202. If a student wishes to speak with someone confidentially, please contact one of Mason’s confidential resources, such as Student Support and Advocacy Center (SSAC) at 703-380-1434 or Counseling and Psychological Services (CAPS) at 703-993-2380. Students may also seek assistance or support measures from Mason’s Title IX Coordinator by calling 703-993-8730, or emailing titleix@gmu.edu.

[Mason Square Clinic](#)

Van Metre Hall, Room B102

703-993-2831

[Counseling and Psychological Services](#)

[Student Health Services](#)

[Student Disability Services](#)

[University Life](#)