



SPRING 2026 COURSE SYLLABUS

Course Number: 604-001

Course Title: Estate Planning Seminar

Credit Hours: 3

Grading Mode: Letter graded

Meeting Time(s): Tuesday and Thursday, 6:05 p.m.-7:30 p.m.

Meeting Mode: On campus

Exam Time(s): TBD

Exam Mode: Final Paper

Prerequisite(s): Income Tax, Estate and Gift Taxation, Trusts and Estates

Instructor:

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.

Reading(s) & Supplement(s):

REQUIRED PUBLICATIONS

- **Text:** Jeffrey N. Pennell, *Estate Planning and Drafting*, Third Edition, West Academic Publishing, ISBN-13 9781647086596
- **Model Rules of Professional Conduct:** *Model Rules of Professional Conduct*, 2025 Edition, ABA Book Publishing, ISBN 9781639055982
- **Circular No. 230 [“Circular 230”]:** [Treasury Department Circular No. 230](#) (Rev. 6-2014)

- **Code and regulations:** Federal Estate & Gift Taxes: Code & Regulations (Including Related Gift Tax Provisions) As of February 1, 2025, Wolters Kluwer ISBN 978-0-8080-6112-0

RECOMMENDED PUBLICATION

- Terri Morrison, Wayne A. Conaway, *Kiss, Bow, Or Shake Hands*, Second edition, Adams Media, 2006, ISBN 9781593373689.

REQUIRED DOCUMENTS

- 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)
- Form 8892, Application for Automatic Extension of Time to File Form 709 and/or Payment of Gift/Generation-Skipping Transfer Tax (Rev. December 2022)
- Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (Rev. August 2025) [including schedules]
- Instructions for Form 706 (Rev. September 2025)
- Form 712, Life Insurance Statement (Rev. December 2024)
- Form 4768, Application for Extension of Time To File a Return and/or Pay U.S. Estate (and Generations-Skipping Transfer Transfer) Taxes (Rev. February 2020)
- Instructions for Form 4768 (Rev. February 2020)
- Form 8971, Information Regarding Beneficiaries Acquiring Property from a Decedent (Rev. August 2025)
- Instructions for Form 8971 and Schedule A (Rev. August 2025)
- Form 2848, Power of Attorney and Declaration of Representative (Rev. January 2021)
- Instructions for Form 2848 (Rev. September 2021)

These forms and instructions also are available on the Internal Revenue Service (IRS) website at [Forms, instructions & publications](#). 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. I also expect to distribute these documents during the first class.

Course Overview:

By use of hypothetical client circumstances, this experiential course is designed to give the student the opportunity to apply his or her substantive knowledge acquired in the prerequisite courses (i.e., Income Tax, Estate and Gift Taxation, Trusts and Estates). Substantive lectures with a practical emphasis will be followed by supervised student application, including, but not limited to, simulated client interviews, in-class drafting exercises, and preparation of tax returns.

Course Learning Outcomes:

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

- possess a foundational and practical understanding of the objectives of estate planning and relevant documents, including but not limited to wills, specific types of trusts, powers of attorney, and advance directives
- possess a foundational and practical understanding of the professional rules of conduct most often impacting the estate planning process
- possess a foundational and practical understanding of the conduct of an interview of an estate planning client with or without international connections
- be able to gather, ascertain, and evaluate pertinent facts, information, and documentation for a client's estate plan
- have gained familiarity and developed a foundational, practical skill level in drafting estate planning documents
- be able to undertake a basic assessment of the U.S. Federal transfer and income tax implications of an estate plan
- possess a foundational and practical understanding of the impact of a planning device on the preparation of a pertinent tax return
- be able to undertake the preparation of specific U.S. Federal transfer tax returns and certain related forms
- possess a foundational and practical understanding of the applicable rules of conduct for practice before the Internal Revenue Service

Grading Policies:

Additional Content:

WRITING REQUIREMENT. Students will be assigned a hypothetical client with a hypothetical fact situation, and be required to recommend an estate plan for the client.

The student's recommendation must include a detailed explanation of the estate plan, demonstrating an understanding of relevant law and estate planning techniques, and be supported with thorough legal and tax research and practical inquiry. The student then is required to draft his or her recommended estate planning documents for his or her assigned case. For purposes of grading, each portion of the writing requirement will be given equal weight as follows: estate plan-50% preparation of documents-50%. The writing requirement is due, in hard copy, at the commencement of the last class of the semester. During the last class, the student is expected to participate in class discussion regarding the student's recommendations for the hypothetical client.

NO FINAL EXAMINATION. There is no final examination.

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."

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.

Participation & Preparation:

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.

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.

Course Schedule & Assignments

Week 1:

Date: January 15, 2026

Topic: Introduction. Client's assets and liabilities. Client's objectives. Client questionnaire. Initial client interview/simulated initial client interview.

Assignment(s): Text, pp. 1-21; Text, pp. 23-32

Week 2:

Date: January 20, 2026

Topic: Professional responsibility. Model rules/Circular 230. Preparation of engagement letter.

Assignment(s): Text, pp. 33-96 Model Rules, pp. 7-58. Circular No. 230, pp. 2-27. Additional materials will be distributed.

Date: January 22, 2026

Topic: Professional responsibility (cont.). Model rules/Circular 230 (cont.). Preparation of engagement letter. Drafting exercise.

Assignment(s): Text, pp. 33-96 Model Rules, pp. 7-58. Circular No. 230, pp. 2-27. Additional materials will be distributed.

Week 3:

Date: January 27, 2026

Topic: Estate planning mechanisms. Drafting documents in general. Will: Clauses.

Assignment(s): Reading and drafting materials to be distributed.

Date: January 29, 2026

Topic: Will: Clauses (cont.). Drafting exercise (Will). Planning for client's disability. Drafting a power of attorney. Preparation of Form 2848.

Assignment(s): Text, pp. 563-567. Additional reading and drafting materials to be distributed. Read Form 2848 and its accompanying instructions.

Week 4:

Date: February 3, 2026

Topic: Drafting exercise (power of attorney). Drafting an advance directive.
Drafting exercise (advance directive).

Assignment(s): Reading and drafting materials to be distributed.

Date: February 5, 2026

Topic: Use of trusts in estate planning. Drafting a revocable trust, and its coordination with other estate planning documents. Drafting exercise.

Assignment(s): Text, pp. 97-129 Additional reading and drafting materials to be distributed.

Week 5:

Date: February 10, 2026

Topic: Trusts: income tax structure

Assignment(s): Text, pp. 599-616

Date: February 12, 2026

Topic: Family trust planning

Assignment(s): Text, pp. 131-166

Week 6:

Date: February 17, 2026

Topic: Family trust planning (continued). Trustee selection and succession.

Assignment(s): Text, pp. 131-166 Text, pp. 167-183

Date: February 19, 2026

Topic: Planning for couples

Assignment(s): Text, pp. 185-318

Week 7:

Date: February 24, 2026

Topic: Planning for couples (continued).

Assignment(s): Text, pp. 185-318

Date: February 26, 2026

Topic: Retirement benefits

Assignment(s): Text, pp. 411-436 Additional reading and drafting materials to be distributed.

Week 8:

Date: March 3, 2026

Topic: Retirement benefits (continued).

Assignment(s): Text, pp. 411-436 Additional reading and drafting materials to be distributed.

Date: March 5, 2026

Topic: Paying estate obligations. Drafting exercise.

Assignment(s): Text, pp. 437-484

Week 9:

Date: March 10, 2026

Topic: Spring recess; no class

Date: March 12, 2026

Topic: Spring recess; no class

Week 10:

Date: March 17, 2026

Topic: Planning for disabled beneficiaries. Planning for the education of beneficiaries.

Assignment(s): Text, pp. 571-575. Additional reading to be distributed.

Date: March 19, 2026

Topic: Planning for the education of beneficiaries (continued). Preparation of Form 709 for hypothetical client.

Assignment(s): Text, pp. 571-575. Additional reading to be distributed. Read Form 709 and accompanying instructions.

Week 11:

Date: March 24, 2026

Topic: Life insurance

Assignment(s): Text, pp. 357-409 Additional reading to be distributed

Date: March 26, 2026

Topic: Life insurance (continued).

Assignment(s): Text, pp. 357-409 Additional reading and drafting materials to be distributed

Week 12:

Date: March 31, 2026

Topic: Planning for charity. Charitable gift annuities. Donor advised funds.

Assignment(s): Text, pp. 319-355. Text, pp. 519-526. Additional reading and drafting materials to be distributed.

Date: April 2, 2026

Topic: Inter vivos transfers

Assignment(s): Text, pp. 485-549 Additional reading to be assigned.

Week 13:

Date: April 7, 2026

Topic: Inter vivos transfers (continued).

Assignment(s): Text, pp. 485-549 Additional reading to be assigned.

Date: April 9, 2026

Topic: Grantor retained annuity trusts. Personal residence trusts.

Assignment(s): Reading and drafting materials to be distributed.

Week 14:

Date: April 14, 2026

Topic: Planning for couples during lifetime: spousal lifetime access trusts (SLATs)

Assignment(s): Reading and drafting materials to be distributed.

Date: April 16, 2026

Topic: Postmortem planning and estate administration. Preparation of Form 706 and Form 8971 for a hypothetical client.

Assignment(s): Text, pp. 551-561

Week 15:

Date: April 21, 2026

Topic: Student presentations and class discussion of students' respective recommendations for hypothetical client.

Assignment(s): Assignment due and to be delivered in hard copy at commencement of class.

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

703-991-2831

[Counseling and Psychological Services](#)

[Student Health Services](#)

[Student Disability Services](#)

[Student Conduct](#)

[University Life](#)