ESTATE PLANNING & TAXATION—258.6 BERKELEY LAW/BOALT HALL FALL 2012

Alfred F. DeLeo

e-mail: adeleo@coxcastle.com

Class: Except as noted, Thursday, 10:00 AM – 12:40 PM – Room 111 Office Hours on Campus: Thursdays, 8AM – 9:50 AM – Room 337C

Office Telephone Number: (310) 284-2285

TEXTBOOK Campfield, Regis W. et al. Taxation of Estates, Gifts and Trusts.

SYLLABUS

Class 1 - 8/23/12:

Code Sections¹: 2001, 2010, 2501(a), 2502, 2505, 2043(b), 2503(a), 2511(a), 2512, 2516, 7872.

Regulations Sections: 25.2511-1, 25.2512-8, Proposed Reg. 1.7872-4(e).

Readings: Chapters 1, 2 and 3 (except $\P 1103$ through $\P 1108$).

Class 2 - 8/30/12:

Code Sections: 2511(a), 2512.

Regulations Sections: 25.2511-1, 25.2511-2.

Readings: Chapter 4 and ¶ 1103 through ¶ 1108. Do problems at ¶ 4061.

Class 3 - 9/06/12:

Code Sections: 2514, 2518, 2503(a)-(e), 2505, 2522, 2523

Regulations Sections: 25.2514-1, -3; 25.2518-1, -2, -3; 25.2503-2, -3, -4, -6. **Readings:** Chapters 5 (do problems at ¶ 5013) and 6. Chapter 7, up to ¶ 7159.

Class $4 - \frac{9}{13}/12$:

Code Sections: 2504(c), 2513, 6019, 6075(b), 6151, 6324(b), 6501(a) and (c), 6901(a)(1), 2031,

2032, 2512, 7520, 2703, 2704, 2701, 2702.

Regulations Sections: 25.2504-2, 25.2513-2; 20.2031-2, -3, -7, 25.2512-5, 20-7520-3, 25-7520-

3, 25.2512-2, -3, 25.2703-1, 25.2701-1, -2, -3, 25.2702-1, -2, -3, -4.

Readings: Finish Chapter 7. Chapters 8, 9 and 10. In Chapter 11, read \P 11,001 through \P 11,007, \P 11,031 through \P 11,043, \P 11,071 through \P 11,081. Do the problems at \P 11,135.

Class 5 - 9/20/12:

Code Sections: 2701, 2702, 2001, 2033, 2034, 2704.

Regulations Sections: 25.2701-1, -2, -3; 25.2702-1, -2, -3, -4; 20.2033-1

Readings: Chapters 12, 15. Do problems at ¶ 15,175.

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¹ For each week's assignment, as you are reading the assigned pages in the textbook, you should have the statutory and the regulatory materials at your fingertips, and jump back and forth between the text and the primary materials, as a portion of the primary materials is cited in the text in support or illustration of a concept, position or rule. Then, after you have read all the text materials assigned for the week, you should go back and read all the assigned Code and Regs. Sections (reading a particular Code section first, then the assigned Regs. associated with that Code section) to get the overall statutory and regulatory flavor.

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Class 6 - 10/27/12:

Code Sections: 2001, 2031 (again), 2033, 2034, 2704, 1014, 2040, 2042, 2206.

Regulations Sections: 20.2033-1, 20.2031-8. 20. 2042-1.

Readings: Chapter 16. Do problems at ¶ 16,109. In Chapter 17, read ¶ 17,001 through ¶ 17,025; ¶ 17,043 through ¶ 17,070; ¶ 17,110. Prepare problems 2, 3 and 8 at ¶ 17,130.

Class 7 - 10/4/12

Code Sections: 2036, 2207B Regulations Sections: 20.2036-1

Readings: Chapter 18. Prepare problems at ¶ 18,259.

Class $8 - \frac{10}{11/12}$:

Code Sections: 2036

Regulations Sections: 20.2036-1

Readings: Handouts (family limited partnership cases).

Class 9 - 10/18/12:

Code Sections: 2038, 2037

Regulations Sections: 20.2038-1(a), (b), 20.2037-1

Readings: Chapters 19 and 20. Do problems at ¶ 19,175 and ¶ 20,055.

Class 10 - 10/25/12:

Code Sections: 2031 (again) 2039, 2041;

Regulations Sections: 20.2031-7(d)(2)(iv); 20.2039-1; 20.2041-1(a); 20.2041-1(b); 20.2041-

1(c)(1) and (2); 20.2041-3;

Readings: Chapter 21 and 22 Do problems at ¶¶ 21,029, 22,145.

Class 11 - 11/1/12:

Code Sections: 2035, 1014(e), 2043(a); 642(g); 2053(a), (b), (c), (e); **Regulations Sections:** 20.2043-1; 1.642(g)-1; 20.2053-1 through -4;

Readings: In Chapter 23, read ¶ 23,001 through ¶ 23,043; ¶ 23,055 through ¶ 23,067; ¶ 23,092

through ¶ 23,103. Do problems at ¶ 23,109. In Chapter 24, read ¶ 24,001; ¶24,013 through ¶

24,019; ¶24,049. Do problem at ¶24,055. In Chapter 25, read ¶25,001; ¶25,045.

Class $12 - \frac{11}{8}/12$ and Class $13 - \frac{11}{15}/12$:

Code Sections: 2055; 2056; 2044; 2207A; 2519

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Regulations Sections: 20.2056(a); 20.2056(b)-1, -5, -7; 20.2056(e); 20.2207A-1; **Readings:** Read Chapter 26. In Chapter 27, read ¶27,001; ¶27,025 through ¶27,031; ¶27,061 through ¶27,115; ¶27,181 through ¶27,212; ¶27,217 through ¶27,275; ¶27,331 through ¶27,349; ¶27,357; ¶27,409 through ¶27,481. Do the problems at ¶27,487. In Chapter 28, read ¶28,001; ¶28,013 through ¶28,033; ¶28,061 through ¶28,073.

Class 14 – 11/29/12

Readings: In Chapter 29, read \$29,001 through \$29,017; \$29,043. In Chapter 30, read \$30,001 through \$30,013. In Chapter 31, read \$31,001 through \$31,043. In Chapter 32, read \$32,001 through \$32,013.

Review Session – Friday 11/30/12 (time and place TBD)