Estate Planning
Professor Carrington
Fall Semester 2000

Class Materials: Professor-selected Blackboard Materials on Estate Planning; Estate & Gift Taxation; Drafting; Insurance Planning, Income Tax Planning and Capital Market Planning

Attendance: Required - See Student Rules and Regulations.

Course Requirement: Handling both non-taxable and non-taxable estates. Drafting for both: the living trust; Pour-over will, testamentary trust; durable Power of attorney; Transfer on Death Deed; HIPPA Disclosure; Living will; Planning for the wealthy, including minimizing estate and gift taxation. In addition, we consider life-time planning in the following areas: Insurance - Health, Life and Casualty - what does the estate planning lawyer need to know? Income Taxation - The income tax projection? How is it and how to plan with it? The completion of a comprehensive estate plan drafting of accompanying documents. Investment Planning: What does the Estate Planning lawyer need to know?

Assignments: The attached sheets are both syllabus and an assignment sheet.
Estate Planning

#1 Assets.


#2. **Estate Planning For the Non-Taxable Estate.**

Part 2. This class will cover the entire law review article bearing the same name. The author should be familiar, if not the material. Our focus will be the drafting aspects of the recommended instruments.

#3-5. **Wealth Transfer Taxation.**

Part 3. These three classes cover the excise taxes on wealth transfers. You will get a technical understanding of wealth transfer taxation. This is a prerequisite to understanding the various strategies employed in Estate Planning.

#6-7. **Planning and Drafting.**

Estate Planning

#8-10. Marital Deduction Planning and Drafting

Part V. (Bloom). Drafting Formula clauses.

#11. Insurance Planning

C's bk. Part VI.


Part VII.

Income Tax Projection. Forecasting income tax liabilities and planning techniques utilized to reduce income tax liabilities.


Part VIII

How to read stock market quotations. Ways of investing.