

Estate and Gift Tax
Jack Bogdanski
Fall 2016

Final Syllabus (11-3-16)

Week 1

CHAPTER 1	Historical Review
CHAPTER 6	Data on U.S. Wealth and Wealth Transfer Taxes
CHAPTER 7	Policy Aspects
CHAPTER 5	A Brief Summary of Transfer Tax Procedure
CHAPTER 9	Basic Application of the Transfer Taxes
CHAPTER 10	Coordinating the Computation of the Estate and Gift Taxes

Week 2

CHAPTER 8	Constitutional Aspects of Transfer Taxes
CHAPTER 11	Role of State Law
CHAPTER 12	Scope of the Estate Tax: § 2033

Week 3

CHAPTER 13	(Begin) Scope of the Gift Tax: §§ 2501 and 2511
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Week 4

CHAPTER 13	(Continued) Scope of the Gift Tax: §§ 2501 and 2511
CHAPTER 14	Transfers of Property in Satisfaction of Marital Rights

Week 5

CHAPTERS 14–15	(Continued) Marital Rights; (Begin) Valuation Methods
CHAPTER 15	(Continued) Valuation Methods

Week 6

CHAPTERS 15–16	(Continued) Valuation Methods; (Begin) Transfers with Retained Powers and Rights
CHAPTER 16	(Continued) Transfers with Retained Powers and Rights

Week 7

CHAPTER 17 Transfers with Retained Powers to Alter, Amend, Revoke, or Terminate: § 2038

CHAPTER 18 Transfers with Retained Reversionary Interests: § 2037

Week 8

CHAPTER 19 "Adequate and Full Consideration" Exception for §§ 2036–2038

CHAPTER 20 Gift Tax Effects of Transfers with Retained Interests or Powers

Week 9

CHAPTER 20 (Continued) Gift Tax Effects of Transfers with Retained Interests or Powers

ALSO: Pages 752–760 (from Chapter 36)

CHAPTER 21 Annuities and Employee Benefits

CHAPTER 22 Joint Interests in Property

CHAPTER 23 Powers of Appointment (revisited)

Week 10

CHAPTER 23 (Continued) Powers of Appointment (revisited)

CHAPTER 24 Life Insurance

CHAPTER 25 Transfers Within Three Years of Death

CHAPTER 26 Disclaimers

Week 11

CHAPTER 27 Gift Tax Annual Exclusion

CHAPTER 28 Estate Tax Deductions for Expenses, Claims, and Casualty Losses

CHAPTER 29 Unified Transfer Tax Credit

Week 12

CHAPTER 30 Deduction for Charitable Contributions

CHAPTER 31 Other Tax Credits

CHAPTER 32 Marital Deduction

CHAPTER 33 Generation-Skipping-Transfer Tax

Week 13

CHAPTER 34 Time of Valuation

CHAPTER 35 Valuation Impact of Buy-Sell Agreements, Lapsing Rights and Liquidation Restrictions

CHAPTER 36 Estate Freezes (except Pages 752–760, covered in Week 9)

CHAPTER 37 Tax Responsibilities of the Executor (pages 763-776)