

## **ESTATE AND GIFT TAX**

**Course Number: 24 PROP 709**

**Call Number: 000056**

**Semester:** Fall 2011

**Professor:** Caron

**Credits:** 3 Classroom

**Primary Basis for the Grade:** Tentatively Exam; Letter Grade

**Prerequisites:** Federal Income Tax; May be taken concurrently with Federal Income Tax.

**Enrollment:** Open

**Meets Seminar Requirement?** No

**Meets Writing Requirement?** No

**Meets Client Counseling Requirement?** No

**Meeting Times:** T & H 9 – 10:25

**Location:** 302

### **COURSE DESCRIPTION:**

This course examines the three federal taxes imposed on the transfer of family wealth: the Gift Tax, the Estate Tax, and the Generation-Skipping Tax.