

FEDERAL ESTATE AND GIFT TAXATION
University of Cincinnati College of Law
Fall 2010

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I. Course Materials

- McDaniel, Repetti & Caron, *Federal Wealth Transfer Taxation: Cases and Materials* (Foundation Press, 6th ed. 2009) (the “Casebook”)
- McDaniel, Repetti & Caron, *Federal Wealth Transfer Taxation: Study Problems* (Foundation Press, 6th ed. 2009) (the “Study Problems”)
- CCH, *Federal Estate & Gift Taxes - Code & Regulations* (2010) (the “Code & Regs”)

II. Assignments

We will cover, on average, 20 pages in the *Casebook* per one hour of class time. For each class, you should be prepared to discuss the *Study Problems* relating to the assigned pages in the *Casebook*. You also should read the Code and Regulation sections referred to in the *Casebook* assignment for each class.

III. TurningPoint Response Card

Before our first class, you must complete the 3-step registration process for your ResponseCard at <http://student.turningtechnologies.com>:

Step 1: Enter your Device ID, your first and last name (ignore “Other Field”), click “Next”

Step 2: Enter paul.caron@uc.edu as “Instructor's Email”, click “Display Classes”, click “Federal Estate & Gift Tax (Fall 2010)”, click “Add”, click “Next”

Step 3: Check registration, click “Complete Registration” when everything is correct

You must bring your ResponseCard to class each day. You will need it to sign in and to answer a series of questions each class.

IV. TWEN

Register for the TWEN course homepage (www.lawschool.westlaw.com) to access various materials, including a calendar with reading assignments, a threaded discussion list tied to each day's class, and copies of handout materials and in-class presentations.

V. Attendance, Preparation, and Grades

I expect you to attend class, to prepare the assignments, and to participate in the classroom discussion. Students who conscientiously do so may have their final grade raised by as much as a full letter grade. Your attendance and participation will be tracked in part by the TurningPoint Response Card. Chronic absenteeism or unpreparedness may result in sanctions, including the receipt of a “UWF” grade where appropriate.

VI. Office Hours

My office hours are Tuesday and Thursday from 2:00 p.m. to 3:30 p.m. I am of course available to speak with you at other times as well. Just stop by or send me an email to set up an appointment.