SYLLABUS
FOR
ESTATE PLANNING AND TAXATION
SPRING 2017

Professor David English
Office: Room 210
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Course Content

This course will focus on estate planning from a tax-oriented perspective.

Course Requirements

The grade for the course will be based entirely on completion of 2 projects. The 2 projects are:

1. Preparation of estate tax return (50%);
2. Preparation of major planning memo for wealthy married couple (50%).

Students are encouraged to work on all projects in teams of up to three.

Texts

2. English, Commentary on Estate Planning and Taxation.
4. Current IRS Code (West 2014 or later is best)

Items 1 and 2 are available at the Ellis Library Copy Center.

Class Attendance

Because the course grade is based on group projects, class attendance is essential. Students who miss more than 8 classes will be withdrawn from the course. Excuses will be granted for only truly extraordinary events. Attendance will be taken by signing a roll sheet to be passed around the classroom during each class. You must sign personally to be counted present. Any student who signs another student’s name, or who asks another student to sign his or her name, will be violating the honor code. Because of scheduling conflicts, attendance is not taken for makeup classes.

Office Hours

My office is Room 210 and my email is englishda@missouri.edu. I maintain an open door policy. The best time for questions is right after class.
Assignments

Assignments for the course are found in the Course Commentary. The schedule of assignments is approximate. Deletions will be made if time runs short. Modest additions may be made if time permits at the end of the semester.

Audio/Video Recording

Recording of any part of the class session, in any action or video format, is not permitted without my permission.

Instructor

I am the W.F. Fratcher Professor of Law at the University of Missouri at Columbia, where I have taught Property, Trusts and Estates, Estate Planning, Federal Income Tax, Elder Law, and Fiduciary Administration. Before becoming a law teacher, I was an associate in the estate planning and probate department at the Chicago law firm of McDermott, Will and Emery, and an estate planning and tax associate and later partner at the Chicago law firm of D’Ancona and Pflaum.

I spend much of my time as a Uniform Law Commissioner for the State of Missouri. I was the Reporter (principal drafter) of the Uniform Trust Code, the Uniform Health-Care Decisions Act, and the Uniform Adult Guardianship Jurisdiction Act. I am currently the Chair of the Drafting Committee on the Uniform Guardianship and Protective Proceedings Act and the Co-Reporter for the Model Tribal Probate Code. I also spend much of my time working with other professional organizations. I am currently the Vice-Chair of the ABA Section of Real Property, Trust and Estate Law, and Co-Chair of the Guardianship Reform Task Force of the Missouri Developmental Disabilities Council. I am also the immediate past Chair of the ABA Commission on Law and Aging, and the immediate past Chair of the Probate and Trust Committee of the Missouri Bar.

Mandatory Notices

Academic Dishonesty

Academic dishonesty can result in a lowered grade or failure of the course, dismissal from the school, and even disqualification for the bar exam. Academic dishonesty includes but is not limited to cheating, plagiarism, unauthorized possession of exams, and unauthorized changing of grades.

ADA Statement

If you have special needs eligible for assistance under the Americans with Disabilities Act (ADA) and desire such assistance, please contact the Office of Disability Services, Memorial Union S5, 882-4696, or the Associate Dean for Academic Affairs immediately. Reasonable efforts will be made to accommodate your special needs.

Diversity of Viewpoints

The School of Law community welcomes diversity and respects student rights. Students who have questions concerning the quality of instruction in this class may address concerns to either the Dean or Director of the Office of Student Rights and Responsibilities. All students will have the opportunity to submit an anonymous evaluation of the instructor at the end of this course.