UNIVERSITY OF BALTIMORE SCHOOL OF LAW
SPRING 2021

Course: Estate Planning
LAWT 972
Section 491

Instructor: David R. Forrer
dforrer@balt.edu
Cell: 410-507-7629
Office hours: Zoom or phone conferences by appointment

Days/Time: Mondays, 6:15pm- 9:00pm

Modality: Classes meet on Zoom during scheduled course times

Course Description:
Methods of disposing of estates by will, life insurance, inter vivos arrangements and consideration of resulting tax and administrative problems. Course also focuses on gathering and analyzing facts in the planning and drafting of trusts, wills, and related documents. Prerequisite: Estate and Gift Taxation.

Course Materials:
Vallario, Angela, The Fundamentals of Estate Planning (Maryland), (2d Ed. 2019) [ISBN# 978-1-5310-1159-8]

Student Learning Outcomes:
At the successful competition of this course students will be able to:

1. Understand basic and more sophisticated estate planning techniques.
2. Address and discus issues techniques relevant to the practice area of estate planning.
3. Solve problems related to the drafting, tax consequences, and construction of legal instruments.
4. Assemble forms and address tax consequences that demonstrate a conceptual understanding of the material covered in the course.
5. Identify and analyze issues of a hypothetical estate planning client and propose solutions.
6. Recommend the revision of documents to avoid undesirable tax consequences of a hypothetical client.
7. Advise trustees as to which course of action to pursue to appropriately balance the interests of all beneficiaries from a tax and non-tax perspective.

Grades:
90% - Final Exam
10% - Class Participation

Course Expectations:
American Bar Association Standards for Law Schools establish guidelines for the amount of work students should expect to complete for each credit earned. Students should expect approximately one hour of classroom instruction and two hours of out-of-class work per week for each credit earned in a class, or an equivalent amount of work for other academic activities, such as simulations, externships, clinical supervision, co-curricular activities, and other academic work leading to the award of credit hours.

Ten percent (10%) of your grade in the course is based on your participation, and you expected to participate in class discussion consistently in order to demonstrate that you have read and reflected on the issues raised in the assignment. Accordingly, every student is expected to complete all reading assignments prior to class.

Attendance:
Class attendance is a primary obligation of each J.D. student, whose right to continued enrollment in the course and to take the examination is conditioned upon a satisfactory record of attendance. A J.D. student who exceeds 2 absences in this course may be compelled to withdraw from the course, or may be barred from sitting for the final exam. J.D. students who are forced to withdraw for exceeding the allowed absences may receive a grade of FA (failure due to excessive absence).

While LL.M. and M.S. students should endeavor to attend each class, there is no attendance policy applying to these students.

Attendance will be taken at the beginning of each class. Attending a class online counts as being present. If you are called on during class and fail to respond, and do not have a camera on so I can verify your continued attendance, you will be marked absent.

Course Web Site:
This course has a TWEN page that links to this syllabus, Zoom meetings for classes and office hours, announcements, the class assignments, and other class materials. You are responsible for self-enrolling in the TWEN page and for checking it regularly for course information.

Zoom and Panopto:
Faculty are required to record Zoom classes for the purposes of accommodating a disability, for students who cannot attend or so students who wish to review may have access to the full class content. All recordings are for the sole use of the class and may not be reproduced by students for any other purpose. Faculty cannot reproduce students' voices or images from the class for any other purpose without additional student consent. All such recordings are protected by a UB login process based on where they are posted. Students may mute their microphone or turn off their camera if they do not consent to be recorded, but this may mean they need to find additional ways to participate in the class discussion. Students may be required to turn on their cameras and participate in graded class activities. In addition, students who turn off their camera and do not

remain present for the class session may be subject to the Honor Code for misrepresenting attendance.

Class Cancellation:
If the instructor must cancel a class, notices will be sent to students via email.

Academic Integrity:
Students are obligated to refrain from acts that they know or, under the circumstances, have reason to know will impair the academic integrity of the University and/or the School of Law. Violations of academic integrity include, but are not limited to: cheating; plagiarism; misuse of library materials; use of another's book or study materials without consent; unapproved multiple submissions; material misrepresentation of one's academic history or standing; misrepresentation of any academic matter; intentionally giving another student false or inaccurate information about class requirements; inappropriate discussion of exams; and misrepresenting or falsifying class attendance reports. The School of Law Honor Code and information about the process is available at https://law.ubalt.edu/academics/policiesandprocedures/honor_code/index.cfm.

Course Evaluations
It is a requirement of this course that students complete a course evaluation. The evaluation will be available later in the semester and is entirely anonymous. Faculty members will not have access to the feedback provided on course evaluations until after all grades are submitted.

Title IX Sexual Misconduct and Nondiscrimination Policy:
The University of Baltimore's Sexual Misconduct and Nondiscrimination policy is compliant with Federal laws prohibiting discrimination. Title IX requires that faculty, student employees and staff members report to the university any known, learned or rumored incidents of sex discrimination, including sexual harassment, sexual misconduct, stalking on the basis of sex, dating/intimate partner violence or sexual exploitation and/or related experiences or incidents. Policies and procedures related to Title IX and UB's nondiscrimination policies can be found at: http://www.ubalt.edu/titleix.

Disability Policy:
If you are a student with a documented disability who requires an accommodation for academic programs, exams, or access to the University's facilities, please contact Keri Hickey, Director of Student Support in the Office of Academic Affairs, at khickey@ubalt.edu.

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ASSIGNMENTS

	Topic	Reading	
Class 1 1/11	Overview of Estate Planning Federal Estate & Gift Tax Maryland Estate & Inheritance Tax	Vallario, chapters 6 & 7; handouts to be provided	
1/18	MLK, Jr. Day - no lecture		
Class 2 1/25	Fact Gathering Probate & Probate Avoidance Introduction to Trusts	Vallario, chapters 1 to 3 handouts to be provided	
Class 3 2/1	TBD	TBD	