DEATH AND TAXES (5297)

SPRING 2026

BRIAN D. CORORVE
C. CHRISTINE BORRETT
CLASSROOM: 200

WEDNESDAYS: 7:30-9:30 P.M.

I.   **Purpose of Course.**

       This course is designed (i) to familiarize students with the laws (including the Internal Revenue Code and Texas Estates Code) of relevance in the practice area of estate planning, with special focus on post-mortem estate planning; and (ii) to develop students' ability to understand and apply basic post-mortem estate planning techniques in view of these laws and the common legal needs of clients.

II.   **Topics to Be Discussed** in **this Course.**

DATE   **TOPICS**

Date	Topic
1/21	Introduction to Course; Overview of Estate Administration
1/28	Overview of Transfer Tax System and Fundamentals of Estate Planning
2/4	Review of a tax-planned Will and Revocable Trust
2/11	Generation Skipping Transfer Tax – general discussion and making GST allocations on Estate Tax Returns
2/18	Introduction to income tax concepts--Income Taxation of Estates and Trusts Part I (general concepts, adjustments to basis)
2/25	Introduction to income tax concepts--Income Taxation of Estates and Trusts Part II (planning opportunities, funding bequests)
3/4	How to prepare a federal estate tax return (including special use and alternate valuation).
3/11	Mid-Semester summary discussion and review
3/18	NO CLASS: SPRING BREAK

3/25	Testamentary Funding Strategies and Spreadsheets (and shortcuts)
4/1	Termination of Estates and Releases
4/8	Planning opportunities after death: Disclaimers and Agreements not to Fund
4/15	Avoiding Probate/Ancillary Estate Administrations/ Heirship determinations and the taxation of foreign property owned by a US citizen and/or Federal Estate taxes for Foreign Nationals with US based assets (including QDOTs).
4/22	Portability and Basis Consistency (Form 8971)
4/29	End of Semester Review
TBD	FINAL EXAM (TAKE HOME)

III.   **Required Materials.**

   A.   **Primary Reading:**   Periodically assigned materials.

IV.   **Reading Assignments.**

   Students must read the assigned portions of the required materials and statutory provisions in accordance with this syllabus and as announced periodically in class, by posting, or by email. Each reading assignment must be completed by the date corresponding to the assignment.

V.   **Prerequisites.**

   None, but Wills and Trusts and Federal Income Tax are strongly encouraged.

VI.   **Class Participation.**

   Students must participate sufficiently and professionally in class (as determined by the professor) in order to pass this course. Students should expect to participate significantly every day of class. <u>All students are required to complete all assigned problem set(s) (if any) assigned for the relevant day of class. Repeated failure to complete the problem sets in a professional manner (as determined in the sole discretion of the professor) is grounds for failing this course.</u>

   The professionalism expected of students includes (1) **respect** for every class member at all times; (2) **advance, diligent preparation** for every class unless you notify me in advance of a legitimate reason for not being prepared adequately; (3) **seriously striving** to learn the material as it is presented in class, even if that requires you to schedule office visits and/or participate in a study group; and (4) using technology in the classroom **exclusively** for appropriate course-related reasons (except in the case of an emergency).

VII.   **Learning Objectives/Goals/Outcomes.**

Through this course, students should (i) familiarize themselves with the laws (including the Internal Revenue Code and Texas Estates Code) of relevance in the practice area of estate planning, with special focus on post-mortem estate planning; and (ii) develop their ability to understand and apply basic post-mortem estate planning techniques in view of these laws and the common legal needs of clients.

VIII.   **Assessment.**

Assuming sufficient class participation and professional conduct, a student's grade will be based upon the student's performance on the final exam, to be administered as scheduled by the University of Houston Law Center (UHLC). The final exam is open-assigned materials, open-statute book, open-notes, and open-outline (provided that the outline is produced primarily by the student using it, acting alone or in collaboration with other students enrolled in this section of the course).

IX.   **Office Hours.**

By appointment.

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X.   **Counseling and Psychological Services.**

Counseling and Psychological Services (CAPS) can help students who are having difficulties managing stress, adjusting to the demands of a professional program, or feeling sad and hopeless. You can reach CAPS (www.uh.edu/caps) by calling 713-743-5454 during and after business hours for routine appointments or if you or someone you know is in crisis. No appointment is necessary for the "Let's Talk" program, a drop-in consultation service at convenient locations and hours around campus. http://www.uh.edu /caps/outreach/lets talk.html

XI.   **Student Handbook and Compliance with Honor Code.**

Each student is responsible for complying with the requirements governing students in the UHLC's student handbook. With respect to the attendance policy, each student must record his or her class attendance and report to me concerning the same.

XII.   **Prohibition on Use of AI.**

The software technology known as artificial intelligence has recently expanded its capability to generate text and other work product (AI Generated Work Product). Examples of the technology include what are known as "generative" large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text and other work product in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Work Product, appears to have human mimicking "intelligence" and is thus potentially usable as a substitute for material one might generate themselves. AI Generated Work Product can include computer code or programs as well as human language content and materials.

Your continuing enrollment in this course obligates you to not knowingly prompt, generate, or use any AI Generated Work Product in relation to any activity or assessment in this course. This applies to AI Generated Work Product from yourself or others. This obligation includes that your assessment materials in the course be without any contribution from AI Generated Work Product. This obligation specifically extends to not plagiarize any writing required of you for assessment in the course: AI Generated Work Product will be treated as from another/others in applying the plagiarism policy to this course. The term "assessment" means any material generated for this course that is submitted to the instructor or presented in a class session, regardless whether it is graded content or not. Assessments include mid-terms and final exams. AI Generated Work Product may not be used in the development or drafting of any assessments created by you in a non-proctored environment, such as a "take home" final examination.