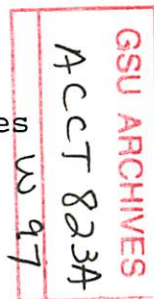


GOVERNORS STATE UNIVERSITY
College of Business and Public Administration

Course Number & Title: ACCT 823/^ATax of Gift, Trusts & Estates
Session: Winter Trimester 1997,
Instructor: Paul R. O'Brien, PH.D., CPA
Office: C3389
Office Hours: Monday/Wednesday: 11:30A - 12:30 P.M.
3:30P - 4:30 P.M.
Office Phone: 708-534-4967
Secretary: Virginia Thurston 708-534-4937



Objectives

This course provides an introduction to the fundamentals of tax for gifts, trusts and estates. It is designed to develop the ability to discover solutions and alternatives to tax problems and refine technical problem-solving and communication skills. Students in this class should have a working knowledge of the basic provisions of individual income taxation and corporate taxation. The primary thrust of this course is to develop a working knowledge of the taxation of estates, trusts and gifts. The facilitation of estate and financial planning will be a natural outgrowth of that working knowledge.

Text

Prestopino and Bost, Estate Planning and Taxation (Kendall and Hunt Publishing, 1997).

Grading

Final grades are determined by scores on three multiple choice and essay exams. (Each exam is worth 25 points). There will be two tax problems and a research problem to be worked out. All tests and problems to be open book. The two tax problems and research problems will also be worth 25 points.

Total points 100

100 - 91 = A
90 - 81 = B
80 - 71 = C
70 - 61 = D
60 - = F

ACCT 823 - TAX OF GIFT, TRUSTS & ESTATES

Jan. 15	Chapters 1 & 2
Jan. 22	Chapter 3
Jan. 29	Chapter 4
Feb. 5	Chapter 5
Feb. 12	Holiday
Feb. 19	Test - Chapters 1 - 5
Feb. 26	Chapter 6
March 5	Chapter 8
March 12	Chapter 9
March 19	Chapter 10
March 26	Test - Chapters 6 - 10
April 2	Chapter 11
April 9	Chapter 13
April 16	Chapter 15
April 23	Test - Chapters 11, 13, 15

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