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**Required Readings:** Text: Estate Planning & Taxation. Bost, Hoffman & Lauderdale (16th ed.), chapters 1-9, 11, 13, 14, 15. Class handouts also are required reading.

**Required equipment:** A web camera or a laptop with integrated camera is required for all remote exams. It is your responsibility to obtain a properly functioning camera for remote exams. Your test score will be invalid without a functioning camera. All remote exams will be administered through Canvas using Respondus Lockdown Browser with Camera option. Respondus Lockdown browser can be downloaded through your Canvas account.

**Learning Objectives:** 1) To provide students with an understanding of basic estate planning and asset protection concepts. 2) To present an overview of estate, gift, and income tax issues in estate planning. 3) To help students recognize the goals of estate and gift planning. 4) To familiarize students with basic tools and techniques in transfers of wealth at death. 5) To increase student understanding of life insurance options and issues related to planning for incapacity. 6) To develop critical thinking skills, and 7) To improve oral and written communication skills.

**Class Participation Grade:** You are responsible for reading all of the assigned text material, and for working all of the assigned homework problems prior to the indicated class period. Credit for class participation is earned by making meaningful contributions to class discussion. Credit for such contributions will not be awarded unless the person making the contribution has first been recognized and called upon by me. Examples of meaningful contributions to class discussion include: 1) presenting a satisfactory answer to an assigned homework problem. 2) providing a satisfactory answer to a follow-up question relating to an assigned homework problem. 3) giving a correct answer to a question that I have posed to the class as a whole or 4) asking a question or making a comment or observation relevant to the current class discussion that I consider to be a meaningful contribution.
Your initial Class Participation Grade is 60 points. At the end of the semester, the maximum Class Participation Grade that it is possible for you to earn is 100 points total. Each meaningful class contribution that you make is worth 5 points (awarded only once per class period, with each weekly class meeting constituting one class period). For example, to earn a Class Participation grade equal to 100 points you must make meaningful class contributions during eight different class periods (which would earn you an additional 40 points, for 100 points total). Please note that I alone determine whether your contributions to class discussion are meaningful (no points will be given for class contributions that are not meaningful).

You may also lose points that will be deducted from your Class Participation Grade. Please see reductions to Class Participation Grade in the Attendance Policy section below.

Pop Quiz Grade: As an additional incentive for you to come to class prepared, a series of unannounced (pop) quizzes will be given throughout the course of the semester. Your final Pop Quiz Grade will be your average grade on the pop quizzes, with your lowest pop quiz grade being dropped in computing your average grade on the pop quizzes.

Attendance Policy: As stated above, class attendance is very important and expected. Class discussions will focus at times on material that is not covered at all or is treated only superficially by the assigned text, and you will be responsible for this material on the exams. Please also keep in mind it is not possible to receive credit for class participation or pop quizzes unless you are in class. In addition, I will reduce your final Class Participation Grade by twenty (20) points if you miss more than two (2) classes and by forty (40) points if you miss more than four (4) classes.

COVID-19 impact on attendance

While attendance is expected as outlined above, it is important for all of us to be mindful of the health and safety of everyone in our community, especially given concerns about COVID-19. Please contact me if you are unable to attend class because you are ill, or unable to attend class due to a related issue regarding COVID-19. It is important that you communicate with me prior to being absent as to what may be preventing you from coming to class so I may make a decision about accommodating your request to be excused from class.
If you are experiencing cough, shortness of breath or difficulty breathing, fever, or any of the other possible symptoms of COVID-19 (https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/symptoms.html) please seek medical attention from the Student Health and Wellness Center (940-565-2333 or askSHWC@unt.edu) or your health care provider. While attendance is an important part of succeeding in this class, your own health, and those of others in the community, is more important.

Examinations: Three (3) examinations will be given during the course of the semester. The exams will cover all assigned reading material from the text, handouts, and any other material discussed in class.

Make-up Exams/Pop Quizzes: As a general rule, make-up exams will not be given. In certain cases, I may allow you to take a make-up exam (at my sole discretion), if you provide me with a written excuse issued by an independent third party which states legitimate and verifiable reasons (in my sole opinion) as to why you were unable to take the exam at the scheduled time. Please note that such documentation must be provided to me within one week of the missed exam or a make-up exam will not be allowed. If a make-up exam is allowed but cannot be taken within one week from the date of the missed exam, then the make-up exam must be taken during the week of April 27, 2020. Make-up exams may be in a different format and contain different questions than the original exams. Make-up pop quizzes will not be given under any circumstances.

Course Grade: Exam 1: 25%; Exam 2: 25%; Exam 3 (comprehensive): 30%; Class Participation Grade: 10%; Pop Quizzes Average: 10%.

Grade Scale: A – 90% or better; B= 80-89%; C=70-79%; D=60=69%; F=below 60%

Academic Integrity Standards and Consequences: According to UNT Policy 06.003, Student Academic Integrity, academic misconduct means the intentional or unintentional action by a student to engage in behavior in the academic setting including, but not limited to: cheating, fabrication, facilitating academic misconduct, forgery, plagiarism, and sabotage. A finding of academic misconduct may result in a range of academic penalties or sanctions ranging from admonition to expulsion from the University to revocation of degree. Any suspected case of academic misconduct will be handled in accordance with university policy and procedures.
ADA Accommodation Statement: UNT makes reasonable academic accommodation for students with disabilities. Students seeking accommodation must first register with the Office of Disability Access (ODA) to verify their eligibility. If a disability is verified, the ODA will provide a student with an accommodation letter to be delivered to faculty to begin a private discussion regarding one’s specific course needs. Students may request accommodations at any time, however, ODA notices of accommodation should be provided as early as possible in the semester to avoid any delay in implementation. Note that students must obtain a new letter of accommodation for every semester and must meet with each faculty member prior to implementation in each class. For additional information see the ODA website at disability.unt.edu.

Emergency Notification & Procedures: UNT uses a system called Eagle Alert to quickly notify students with critical information in the event of an emergency (i.e. severe weather, campus closing, and health and public safety emergencies like chemical spills, fires, or violence). In the event of a university closure, please refer to Blackboard for contingency plans for covering course materials.

Class Meetings (topics and dates subject to change):

**Weeks 1-5:** The subject matter includes an introduction to the course (Week 1 of the course), basic estate planning and asset protection concepts and documents (Weeks 2-3), and property transfer issues (Week 4). Exam 1 is scheduled for Week 5.

**Weeks 6-10:** The subject matter includes the unified transfer tax system (Week 6), estate tax, gift tax and basis issues (Weeks 7-9), and the goals of estate planning (Week 9). Exam 2 is scheduled for Week 10.

**Weeks 11-16:** The subject matter includes probate issues and gift planning fundamentals (Week 11), bypass and marital deduction trusts (Week 12), the role of life insurance in estate planning (Week 13), planning for closely-held business interests (Week 14), and surrogate decision makers (Week 15). Exam 3 is scheduled for Week 16 in our regular classroom, at a date and time to be posted by the university during the university’s final examination period.
ADDENDUM to Course Syllabus

Emergency Evacuation Procedures for Business Leadership Building:

- **Severe Weather:** In the event of severe weather, all building occupants should immediately seek shelter in the designated shelter-in-place area in the building. If unable to safely move to the designated shelter-in-place area, seek shelter in a windowless interior room or hallway, on the lowest floor of the building. All building occupants should take shelter in rooms 055, 070, 090, and the restrooms on the basement level or in rooms 170, 155, and restrooms 122, 182 or 183 on the first floor.

- **Bomb Treat/Fire:** In the event of a bomb threat or fire in the building, all building occupants should immediately evacuate the building using the nearest exit. Once outside, proceed to the designated assembly area. If unable to safely move to the designated assembly area, contact one or more members of your department or unit to let them know you are safe and inform them of your whereabouts. Persons with mobility impairments who are unable to safely exit the building should move to a designated area of refuge and await assistance from emergency responders. All building occupants should immediately evacuate the building and proceed to the south side of Crumley Hall in the grassy area, west of parking lot 24.