

Course Syllabus

Instructor: Byron R. Berry
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Required Readings: Text: Estate Planning 12th Edition - Dalton/Langdon

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 0 points. At the end of the semester, the maximum Class Participation Grade that it is possible for you to earn is 20 points total. Each meaningful class contribution that you make is worth 4 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 20 points you must make meaningful class contributions during 5 different class periods. 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. Each Quiz is worth a total of 5 points. Your final Pop Quiz Grade will be your total grade the top 4 grades on the pop quizzes, with your lowest pop quiz grade(s) being dropped. Maximum grade – 20 points.

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 three (3) points if you miss more than two (2) classes and by five (5) points if you miss more than three (3) classes.

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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> (Links to an external site.)Links to an external

[site.](#)) 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.

UNT Return to Learn website

<https://vpaa.unt.edu/return> Links to an external site.Links to an external site.

UNT COVID guidelines website

<https://healthalerts.unt.edu/covid-guidelines> Links to an external site.Links to an external site.

Please use this website for isolation, quarantine and masking guidance if you have a confirmed positive COVID-19 test result or have been exposed to someone with COVID-19.

Please use the COVID-19 Positive Reporting form on this website to self-report a positive COVID test result and e-mail COVID@unt.edu for other questions or to report COVID exposure/symptoms.

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 November 22, 2022. 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.

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Course Grade: Exam 1: 20 points; Exam 2: 20 points; Exam 3 (comprehensive): 20 points;_Class Participation Grade: 20 points; Pop Quizzes Average: 20 points.

So in short $20+20+20+20+20=100$

A = 90 -100

B = 80-89

C = 70-79

D = 61-69

F = 60 and Below

Calendar of classes -

August 23 - Introduction to Estate Planning - Chapter 1

August 30 - Basic Estate Planning Documents - Chapter 2

September 6 - Types of Property Interest - Chapter 3

September 13 - The Probate Process Chapter 4

September 20 - Exam !

September 27- Gift Tax - Chapter 5

October 4 - Estate Tax - Chapter 6

October 11- Transfers During Life and At Death - Chapter 7

October 18 - Marital Deduction- Chapter 10

October 25 - Exam 2

November 1 - Trusts - Chapter 8

November 8 - Charitable Giving - Chapter 9

November 15 - Life Insurance in Estate Planning - Chapter 11

November 29 - Special Elections and Postmortem Planning - Chapter 12 - Review for Final

December 6 – Review

December 13 – Comprehensive Final Exam