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JUN 7 2013

OFFICE OF THE  
SENATE COUNCIL

## Course Information

Date Submitted: 6/13/2013

Current Prefix and Number: LAW - Law, LAW 865 - ESTATE AND GIFT TAXATION AND PLANNING

Other Course:

Proposed Prefix and Number:

What type of change is being proposed?

Major Change

Should this course be a UK Core Course? No

## 1. General Information

a. Submitted by the College of: College of Law

b. Department/Division: Law Instruction

c. Is there a change in 'ownership' of the course? No

If YES, what college/department will offer the course instead: Select...

e. Contact Person

Name: Douglas Michael

Email: michaeld@uky.edu

Phone: 71485

Responsible Faculty ID (if different from Contact)

Name:

Email:

Phone:

f. Requested Effective Date

Semester Following Approval: Yes OR Effective Semester:

## 2. Designation and Description of Proposed Course

a. Current Distance Learning (DL) Status: N/A

b. Full Title: ESTATE AND GIFT TAXATION AND PLANNING

Proposed Title: Estate and Gift Tax

c. Current Transcript Title: ESTATE AND GIFT TAXATION AND PLANNING

Proposed Transcript Title: Estate and Gift Tax

d. Current Cross-listing: none

Proposed – ADD Cross-listing :

Proposed – REMOVE Cross-listing:

e. Current Meeting Patterns

LECTURE: 3

Proposed Meeting Patterns

LECTURE: 2-3

f. Current Grading System: ABC Law Grade Scale

Proposed Grading System: PropGradingSys

g. Current number of credit hours: 3

Proposed number of credit hours: 2-3

h. Currently, is this course repeatable for additional credit? No

Proposed to be repeatable for additional credit? No

If Yes: Maximum number of credit hours:

If Yes: Will this course allow multiple registrations during the same semester? No

2i. Current Course Description for Bulletin: Donative transfers of property, including inter vivos transfers and wills; income, estate, and gift tax consequences of the various methods of disposition; administration of estates.

Proposed Course Description for Bulletin: The primary focus of this course is the federal taxation of wealth transfers, whether those transfers occur during lifetime or after death. Also examined will be the goal of balancing the minimization of clients' transfer tax obligations with the other non-tax goals clients might have, as well as the policy goals behind imposing a wealth transfer tax, and the statutory and regulatory strategies used by the government to respond to impermissible avoidance techniques.

2j. Current Prerequisites, if any:

Proposed Prerequisites, if any:

2k. Current Supplementary Teaching Component:

Proposed Supplementary Teaching Component:

3. Currently, is this course taught off campus? No

Proposed to be taught off campus? No

If YES, enter the off campus address:

4. Are significant changes in content/student learning outcomes of the course being proposed? Yes

If YES, explain and offer brief rationale: Because of the change in the size of the exemptions, the federal estate and gift taxes now affect a significantly smaller group of individuals than was historically the case. In addition, the credit is portable between spouses, which means that much of the tax planning work that was historically required in order to take full advantage of the lifetime transfer tax exemption is no longer required. As a result, there is less material to be covered in the class.

5a. Are there other depts. and/or pgms that could be affected by the proposed change? No

If YES, identify the depts. and/or pgms:

5b. Will modifying this course result in a new requirement of ANY program? No

If YES, list the program(s) here:

6. Check box if changed to 400G or 500: No

## Distance Learning Form

Instructor Name:

Instructor Email:

Internet/Web-based: No

Interactive Video: No

Hybrid: No

1. How does this course provide for timely and appropriate interaction between students and faculty and among students? Does the course syllabus conform to University Senate Syllabus Guidelines, specifically the Distance Learning Considerations?

2. How do you ensure that the experience for a DL student is comparable to that of a classroom-based student's experience? Aspects to explore: textbooks, course goals, assessment of student learning outcomes, etc.

3. How is the integrity of student work ensured? Please speak to aspects such as password-protected course portals, proctors for exams at interactive video sites; academic offense policy; etc.

4. Will offering this course via DL result in at least 25% or at least 50% (based on total credit hours required for completion) of a degree program being offered via any form of DL, as defined above?

If yes, which percentage, and which program(s)?

5. How are students taking the course via DL assured of equivalent access to student services, similar to that of a student taking the class in a traditional classroom setting?

6. How do course requirements ensure that students make appropriate use of learning resources?

7. Please explain specifically how access is provided to laboratories, facilities, and equipment appropriate to the course or program.

8. How are students informed of procedures for resolving technical complaints? Does the syllabus list the entities available to offer technical help with the delivery and/or receipt of the course, such as the Information Technology Customer Service Center (<http://www.uky.edu/UKIT/>)?

9. Will the course be delivered via services available through the Distance Learning Program (DLP) and the Academic Technology Group (ATL)? **NO**

If no, explain how student enrolled in DL courses are able to use the technology employed, as well as how students will be provided with assistance in using said technology.

10. Does the syllabus contain all the required components? **NO**

11. I, the instructor of record, have read and understood all of the university-level statements regarding DL.

Instructor Name:

SIGNATURE|WF-BATCH|Batch User|Get the department head person|20130607

SIGNATURE|MICHAELD|Douglas C Michael|LAW 865 CHANGE College Review|20130607

Courses	Request Tracking
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### Course Change Form

https://myuk.uky.edu/sap/bc/soap/rfc?services=

[Open in full window to print or save](#)

Generate F

Attachments:

Upload File

Select saved project to retrieve...

Get  New

**NOTE: Start form entry by choosing the Current Prefix and Number (\*denotes required fields)**

Current Prefix and Number:		LAW - Law LAW 865 - ESTATE AND GIFT TAXATION AND PLANNING	Proposed Prefix & Number:	
* What type of change is being proposed?		<input checked="" type="checkbox"/> Major Change <input type="checkbox"/> Major - Add Distance Learning <input type="checkbox"/> Minor - change in number within the same hundred series, ex: 799 is the same "hundred series" <input type="checkbox"/> Minor - editorial change in course title or description which do not change in content or emphasis <input type="checkbox"/> Minor - a change in prerequisite(s) which does not imply a change in content or emphasis, or which is made necessary by the elimination of a prerequisite(s) <input type="checkbox"/> Minor - a cross listing of a course as described above		
Should this course be a UK Core Course? <input type="radio"/> Yes <input checked="" type="radio"/> No				
If YES, check the areas that apply:				
<input type="checkbox"/> Inquiry - Arts & Creativity <input type="checkbox"/> Composition & Communications - II <input type="checkbox"/> Inquiry - Humanities <input type="checkbox"/> Quantitative Foundations <input type="checkbox"/> Inquiry - Nat/Math/Phys Sci <input type="checkbox"/> Statistical Inferential Reasoning <input type="checkbox"/> Inquiry - Social Sciences <input type="checkbox"/> U.S. Citizenship, Community, Diversity <input type="checkbox"/> Composition & Communications - I <input type="checkbox"/> Global Dynamics				
<b>1. General Information</b>				
a. Submitted by the College of:		College of Law	Today's Date: 6/13/2013	
b. Department/Division:		Law Instruction		
c.* Is there a change in "ownership" of the course?				
<input type="radio"/> Yes <input checked="" type="radio"/> No    If YES, what college/department will offer the course instead? Select...				
e.* * Contact Person Name:		Douglas Michael	Email: michaeld@uky.edu	Phone: 71485
* Responsible Faculty ID (if different from Contact)			Email:	Phone:
f.* Requested Effective Date:		<input checked="" type="checkbox"/> Semester Following Approval	OR	Specific Term: <sup>2</sup>
<b>2. Designation and Description of Proposed Course.</b>				
a. Current Distance Learning(DL) Status:		<input checked="" type="radio"/> N/A <input type="radio"/> Already approved for DL* <input type="radio"/> Please Add <input type="radio"/> Please Drop		
*If already approved for DL, the Distance Learning Form must also be submitted <u>unless</u> the department affirms (by checking this box ) that the proposed change is not a DL delivery.				
b. Full Title:		ESTATE AND GIFT TAXATION AND PLANNING	Proposed Title: *	Estate and Gift Tax
c. Current Transcript Title (if full title is more than 40 characters):			ESTATE AND GIFT TAXATION AND PLANNING	
c. Proposed Transcript Title (if full title is more than 40 characters):			Estate and Gift Tax	
d. Current Cross-listing:		<input checked="" type="checkbox"/> N/A	OR	Currently <sup>3</sup> Cross-listed with (Prefix & Number): none
Proposed - ADD <sup>3</sup> Cross-listing (Prefix & Number):				

Proposed – REMOVE <sup>2-4</sup> Cross-listing (Prefix & Number):					
<b>e. Courses must be described by at least one of the meeting patterns below. Include number of actual contact hours <sup>5</sup> for each meeting pattern</b>					
Current:	Lecture 3	Laboratory <sup>5</sup>	Recitation	Discussion	Independ. S
	Clinical	Colloquium	Practicum	Research	Residen
	Seminar	Studio	Other Please explain:		
Proposed: *	Lecture 2-3	Laboratory <sup>5</sup>	Recitation	Discussion	Independ. S
	Clinical	Colloquium	Practicum	Research	Residen
	Seminar	Studio	Other Please explain:		
<b>f.</b>	<b>Current Grading System:</b>	ABC Law Grade Scale			
	Proposed Grading System:*	<input checked="" type="radio"/> Letter (A, B, C, etc.) <input type="radio"/> Pass/Fail <input type="radio"/> Medicine Numeric Grade (Non-medical students will receive a letter grade) <input type="radio"/> Graduate School Grade Scale			
<b>g.</b>	Current number of credit hours:	3	Proposed number of credit hours:*	2-3	
<b>h.*</b>	Currently, is this course repeatable for additional credit?				<input type="checkbox"/> Yes
*	Proposed to be repeatable for additional credit?				<input type="checkbox"/> Yes
	If YES:	Maximum number of credit hours:			
	If YES:	Will this course allow multiple registrations during the same semester?			<input type="checkbox"/> Yes
<b>i.</b>	<b>Current Course Description for Bulletin:</b>				
	Donative transfers of property, including inter vivos transfers and wills; income, estate, and gift tax consequences of the various methods of disposition; administration of estates.				
*	Proposed Course Description for Bulletin:				
	The primary focus of this course is the federal taxation of wealth transfers, whether those transfers occur during lifetime or after death. Also examined will be the goal of balancing the minimization of clients' transfer tax obligations with the other non-tax goals clients might have, as well as the policy goals behind imposing a wealth transfer tax, and the statutory and regulatory strategies used by the government to respond to impermissible avoidance techniques.				
<b>j.</b>	<b>Current Prerequisites, if any:</b>				
*	Proposed Prerequisites, if any:				
<b>k.</b>	<b>Current Supplementary Teaching Component, if any:</b>			<input type="checkbox"/> Community-Based Experience <input type="checkbox"/> Service Learning <input type="checkbox"/> Both	
	Proposed Supplementary Teaching Component:			<input type="checkbox"/> Community-Based Experience	

		<input type="radio"/> Service Learning <input type="radio"/> Both <input type="radio"/> No Change
<b>3.</b>	<b>Currently, is this course taught off campus?</b>	<input type="radio"/> Yes
*	<i>Proposed to be taught off campus?</i>	<input type="radio"/> Yes
	If YES, enter the off campus address:	
<b>4.*</b>	<b>Are significant changes in content/student learning outcomes of the course being proposed?</b>	<input checked="" type="radio"/> Yes
	If YES, explain and offer brief rationale:	
	Because of the change in the size of the exemptions, the federal estate and gift taxes now affect a significantly smaller group of individuals than was historically the case. In addition, the credit is portable between spouses, which means that much of the tax planning work that was historically required in order to take full advantage of the lifetime transfer tax exemption is no longer required. As a result, there is less material to be covered in the class.	
<b>5.</b>	<b>Course Relationship to Program(s).</b>	
<b>a.*</b>	<b>Are there other depts and/or pgms that could be affected by the proposed change?</b>	<input type="radio"/> Yes
	If YES, identify the depts. and/or pgms:	
<b>b.*</b>	<b>Will modifying this course result in a new requirement<sup>1</sup> for ANY program?</b>	<input type="radio"/> Yes
	If YES <sup>2</sup> , list the program(s) here:	
<b>6.</b>	<b>Information to be Placed on Syllabus.</b>	
<b>a.</b>	<input type="checkbox"/> Check box if changed to 400G or 500.	If changed to 400G- or 500-level course you must send in a syllabus and you must include the differentiation between and graduate students by: (i) requiring additional assignments by the graduate students; and/or (ii) establishing different criteria in the course for graduate students. (See SR 3.1.4.)

<sup>1</sup> See comment description regarding minor course change. *Minor changes are sent directly from dean's office to Senate Council Chair.* If Chair deems the change as "not minor," the form will appropriate academic Council for normal processing and contact person is informed.

<sup>2</sup> Courses are typically made effective for the semester following approval. No course will be made effective until all approvals are received.

<sup>3</sup> Signature of the chair of the cross-listing department is required on the Signature Routing Log.

<sup>4</sup> Removing a cross-listing does not drop the other course – it merely unlinks the two courses.

<sup>5</sup> Generally, undergrad courses are developed such that one semester hr of credit represents 1 hr of classroom meeting per wk for a semester, exclusive of any lab meeting. Lab meeting generally two hrs per wk for a semester for 1 credit hour. (See SR 5.2.1.)

<sup>6</sup> You must also submit the Distance Learning Form in order for the course to be considered for DL delivery.

<sup>7</sup> In order to change a program, a program change form must also be submitted.

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