

UGA e-Financial Planning Certificate Program

Estate Planning

Course Syllabus

Course Title: Estate Tax Planning

Course Number: FP105

Meeting Time: Tuesday/Thursday

Instructor: TBA

Instructor Phone Number: TBA

Instructor Email: TBA

Course Contact Hours: 24

Required Texts:

Estate Planning for Financial Planners, 5th Edition, ME – Money Education Resources

Companion website: <http://money-education.com/estates.html>

Description of Course: This course will provide students with an introduction to estate planning and taxation.

Exams: A mid term is worth 40% and a cumulative final exam is worth 60% of your final grade.

Grading:

A	90 – 100
B	80 – 89
C	70 – 79
D	60 – 69
F	59 or below

Accessing Centra and Computer Compatibility

PRIOR to the program start you must ensure that your computer is compatible with Centra and become familiar with navigating within Centra. Therefore, please complete the following:

1. Log on to the Centra Web site at **du-de.centra.com** (do not use www or http).
2. Enter your first letter from your first name and entire last name as your User ID.
3. Your password is the same as your User ID (all lower case).
4. Select the option “Remember me” and click the Log In button. Save this site in your Favorites so that you can access it again easily.
5. Perform a System Check. The System Check link is located at the top right of your My Schedule page.
 - a. Please make sure your headset with microphone is plugged into your computer before you start the System Check.
 - b. You will need to perform a System Check each time you use a different computer.

Centra Support

If you have any questions regarding the System Check or any other technical issues, please call the Centra Tech Help line at (888) 617-7499 from 8 a.m. to 8 p.m. Eastern time, Monday through Friday, excluding holidays. Please indicate that you are a student with Dalton Education.

Centra Navigation

If you are not familiar with navigating within Centra, please go through the Tutorial for Symposium. The Tutorial is located at the top right of your My Schedule page, next to System Check. It only takes a few minutes and reviews the functions of the icons you'll be able to use in your classes.

How to Attend Class and View Recorded Classes

1. Access the **de.centra.com** Web site from your Favorites. If you have not saved this Web site to your Favorites, see steps 1-4 above under Computer Compatibility.
2. To attend a class, select the *Upcoming* tab on your My Schedule page. Classes in which you are enrolled that have not yet taken place should be visible. Locate the class you want to attend and click on *Attend*.
3. To view a recorded class, select the *Past* tab on your My Schedule page. Links to classes that are available for playback should be visible. Locate the class you want to view and click on *Playback*.

Pre-class Assignments

PRIOR to each class you must complete the following assignments. It is highly recommended that you prepare for the entire week's classes the weekend before.

- Read the assigned chapters from the textbook.
- Review the PowerPoint slides contained in the Handout Book.
- Prepare questions for the instructor based on your review of the textbook and PowerPoints.
- View the supplemental archived lectures for added instruction on difficult topics.
- Complete the end of chapter questions assigned for homework.

Presentation Schedule and Reading Assignments

Week	Date	Class #	Reading Assignments (CFP Board's Topic List Number)
Week #1		Class 1	<i>Chapter 1 – Introduction to Estate Planning ()</i> <i>Chapter 2 – Basic Estate Planning Documents (70)</i>
		Class 2	<i>Chapter 3 – Types of Property Interests (68)</i> <i>Chapter 4 – The Probate Process ()</i>
Week #2		Class 3	<i>Chapter 4(cont'd) – The Probate Process ()</i> <i>Chapter 5 – Gift Tax (72)</i>
		Class 4	<i>Chapter 5 (cont) – Gift Tax (72)</i> <i>Chapter 6 – Estate Tax (74, 81, 87)</i>
Week #3		Class 5	<i>Chapter 6 (cont) – Estate Tax (74, 81, 87)</i> <i>Chapter 7 – Transfers During Life and Death (69, 71)</i>
		Class 6	<i>Chapter 7 (cont)– Transfers During Life and Death (69, 71)</i> <i>Review for Mid-Term</i>
		Mid Term	<i>Mid-Term Covering Chapters 1 – 7</i>
Week #4		Class 7	<i>Chapter 8 – Trusts (73, 77, 78)</i> <i>Chapter 9 – Charitable Giving (49, 79)</i>
		Class 8	<i>Chapter 10 –The Unlimited Marital Deduction (82, 83)</i> <i>Chapter 11 – Life Insurance in Estate Planning (75, 80)</i>
Week #5		Class 9	<i>Chapter 12 – Special Elections and Post Mortem Planning (81, 88)</i> <i>Chapter 13 – Generation Skipping Transfer Tax (85)</i>
		Class 10	<i>Chapter 14 – Basic Estate Plan (73, 76, 83, 84, 89)</i> <i>Review for Comprehensive Final Exam</i>
		Final	<i>Complete Final Exam</i>

Homework Assignments

Week	Date	Class #	Suggested Homework
Week #1		Class 1	<i>Chapter 1 – All Discussion Questions and Multiple Choice Problems Chapter 2 – All Discussion Questions and Multiple Choice Problems</i>
		Class 2	<i>Chapter 3 – All Discussion Questions and Multiple Choice Problems Chapter 4 – All Discussion Questions and Multiple Choice Problems</i>
Week #2		Class 3	<i>Chapter 5 – All Discussion Questions and Multiple Choice Problems</i>
		Class 4	<i>Chapter 6 – All Discussion Questions and Multiple Choice Problems</i>
Week #3		Class 5	<i>Chapter 7 – All Discussion Questions and Multiple Choice Problems</i>
		Class 6	<i>Review</i>
		Mid Term	<i>Mid Term Covering Chapters 1 – 7</i>
Week #4		Class 7	<i>Chapter 8 – All Discussion Questions and Multiple Choice Problems Chapter 9 – All Discussion Questions and Multiple Choice Problems</i>
		Class 8	<i>Chapter 10 – All Discussion Questions and Multiple Choice Problems Chapter 11 – All Discussion Questions and Multiple Choice Problems</i>
Week #5		Class 9	<i>Chapter 12 – All Discussion Questions and Multiple Choice Problems Chapter 13 – All Discussion Questions and Multiple Choice Problems</i>
		Class 10	<i>Chapter 14 – All Discussion Questions and Multiple Choice Problems</i>
		Final	<i>Complete Final Exam</i>

Homework Assignments

Note – Selective end of chapter answers are available from the Theory & Practice textbook. Please follow the instructions below to access that material:

1. Access <http://dalton-education.com>.
2. Enter your Username, which is your email address.
3. Enter your Password which is changeme.
4. Click the Fundamentals and Insurance link on the left under Course Materials Download.
5. Click the Download icon to the right of Fundamental Slides and End of Chapter Answers.

Pre-Study Lectures

Note - These lectures are located under the “Past” tab after logging in to <http://du-de.centra.com>

Hours	Supplemental Archived Lectures
1.0	<i>Estate Tax</i>
1.0	<i>Gift Tax</i>
1.5	<i>Trusts</i>
1.5	<i>Generation Skipping Transfer Tax</i>

General Course Information

I. Expected Outcomes:

Upon completing this course, students will:

- acquire a basic understanding of the estate planning process;
- acquire a basic understanding of gift and estate tax concepts;
- be able to prepare a basic estate plan

II. Expanded Description of the Course:

The estate planning course begins with a presentation of the basics that will form the foundation of knowledge students need as working financial services professionals. The estate planning process, the basic documents needed for an estate plan such as a will, durable power of attorney for healthcare and an advanced medical directive. The course continues with a discussion regarding property ownership, assets that pass through and around the probate process, gift and estate taxes, and planning techniques to reduce an individuals tax liability.

III. Methods of Evaluating Outcomes:

A. Evaluation Tools:

Students must complete the course with a 70% or higher. Students have the opportunity to retake an exam if they score below 70% for the course.

B. Learning Domains (including primary features):

1. Categories of Learning

Categories of learning that are expected in this course include: knowledge, comprehension, application, analysis, synthesis, and evaluation.

2. Communication

Case presentations and questioning as well as classroom discussion require a high degree of communicative ability. These activities will be conducted in the English language and college-level usage of that language is required.