Estate Planning (EPL)

EPL 470. Income Taxation. 3 hours.
Topics include defining gross income and exclusions, assignment of income, personal deductions and exemptions, business deductions, capital gains and losses, and accounting concepts in taxation. Course Information: Same as JD 470 and TX 470. Previously listed as EPL 445/JD 135/TX 345. Prerequisite(s): JD 401 and JD 405 and JD 406 and JD 407 and JD 411 and JD 414 and JD 415 and JD 416 and LAW 402 or LAW 403 or LAW 404 and LAW 412 or LAW 413; or EPL 512 or TX 512.

EPL 501. Survey of Estates and Trusts. 2 hours.

EPL 503. Survey of Federal Income Tax. 2 hours.

EPL 505. Estate Planning I. 2 hours.
Topics include the initial interview, framing the scope of engagement, drafting the engagement letter, ethical issues during representation and the probate process, and drafting documents. Course Information: Same as TX 505. Previously listed as EPL 411/TX 371. Prerequisite(s): EPL 512 or TX 512.

EPL 507. Estate Planning II. 2 hours.

EPL 512. Wealth Transfer Taxation I. 2 hours.
Topics include the role estate and gift taxes play in the federal transfer tax, tax calculation, taxable transfers, and gift tax exclusions and deductions. Course Information: Same as TX 512. Previously listed as EPL 414/TX 370.

EPL 513. Wealth Transfer Taxation II. 1 hour.

EPL 514. Estate Settlement and Post-Mortem Trust Administration. 2 hours.

EPL 515. Income Taxation of Estates and Trusts. 2 hours.
Explores taxation of personal trusts and estates; fiduciary rights, powers, and duties; trust accounting; virtual representation; total return trusts; and planning and drafting. Course Information: Same as TX 515. Previously listed as EPL 418/TX 372. Prerequisite(s): EPL 512 or TX 512.

EPL 516. Fiduciary Duties. 2 hours.

EPL 517. Valuation Issues in Est Planni. 2 hours.

EPL 518. Ethical Issues in Estate Planning. 2 hours.

EPL 519. State Inheritance and Estate Taxation. 1 hour.

EPL 521. Charitable Contributions. 2 hours.

EPL 522. Personal Financial Planning. 2 hours.

EPL 523. Estate Planning with Insurance Products. 1 hour.

EPL 524. Asset Protection Planning. 2 hours.

EPL 525. Estate Planning with Retirement Plans. 2 hours.

EPL 526. Closely Held Businesses: Taxation and Succession Planning. 2 hours.

EPL 532. Estate Planning for Elderly or Disabled. 2 hours.

EPL 533. Estate Planning for Young, Married Couples. 2 hours.

EPL 534. Estate Planning for Unmarried Couples. 2 hours.

EPL 535. Estate Planning for Multinational Clients. 2 hours.

EPL 594. Special Topics in Estate Planning. 1-2 hours.

EPL 596. Independent Study in Estate Planning. 1-3 hours.