

FNCE 306: Estate Planning

This course provides an introduction to federal gift, estate, and generation-skipping transfer taxes and the many planning techniques used to minimize the impact of these taxes on transfers of wealth. It also explores the income-tax effects of gifts and bequests, with particular attention to the limitations on income-shifting to family members. The nontax aspects of estate planning, including the estate planning process, property ownership, planning for incapacity, and planning for business owners are examined as are the need for estate planning documents for individuals, spouses, and unmarried couples. The course stresses the need for balancing tax and non-tax considerations in creating successful estate plans.

Offered most semesters via Rize Consortium

Credits: 3

Program: Business Administration