

# ESTATE PLANNING CERTIFICATE

The Certificate in Estate Planning focuses on providing essential technical and client-relations skills in the area of private wealth transfer, including traditional estate and gift tax planning.

The Certificate consists of three technical classes in the fall semester and an intensive workshop in the spring semester. The spring workshop requires students to work in teams to prepare and explain a detailed plan for a hypothetical client.

## Certificate Program Requirements

The requirements for the Certificate in Estate Planning are:

- Successful completion of ten academic credits, consisting of the following four courses:
  - Estate Planning: Income Taxation of Trusts, Estates and Beneficiaries (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20868%20v00>)
  - Estate Planning: Estate and Gift Tax (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20833%20v00>)
  - Estate Planning: Special Topics in Transfer Tax (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20825%20v00>)
  - Advanced Private Wealth Planning Seminar (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20943%20v00>)
- A minimum grade point average of "B-" or higher in the courses that are counted toward the Certificate requirements.
- Successful completion of all requirements for the Certificate within two years of commencing coursework towards its completion in conjunction with the LL.M. in Taxation (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation/>) degree.

## Certificate Program Prerequisites

Students must successfully complete:

- a basic federal income taxation course in prior study, or the Foundations of Federal Income Taxation (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation/#foundationsoffederalincometaxationtext>) course during the fall semester as part of their LL.M. degree program study,
- and a Decedents' Estates course, or its equivalent, in prior study, or enrollment in the Wills & Trusts (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20833>) course during their LL.M. degree program study.

## Eligibility Requirements

- The Certificate in Estate Planning is open to U.S.-trained lawyers, and can be pursued in-person or online, in conjunction with the LL.M. in Taxation (<https://curriculum.law.georgetown.edu/llm/llm-llm-programs/llm-taxation/>) degree.
- The Certificate in Estate Planning may generally not be completed by foreign-trained lawyers who do not hold a J.D. degree.
- J.D. students are not eligible to pursue the Certificate in Estate Planning as part of their J.D. degree studies.

- Students cannot be admitted into the Certificate in Estate Planning program on a standalone basis.
- Students who wish to apply for the Certificate should do so by notifying their LL.M. Program Director no later than the last day of add/drop activity in the last semester before their graduation.
- Online students must attend all class sessions live via Zoom videoconferencing at the scheduled class times.

## Note on State Authorization to Offer Online Programs

Georgetown Law is a member of the State Authorization Reciprocity Agreement (SARA), which allows online programs that demonstrate compliance with their home state's authorization requirements to enjoy reciprocal authorization in all other SARA states, which include the District of Columbia, Puerto Rico, and all U.S. states except California. Georgetown is also authorized separately to deliver online education to students residing in California. For more information on state authorization, including state complaint processes and refund policies the university is required to comply with, please visit the Georgetown Office of Compliance and Ethics Distance Education (<https://compliance.georgetown.edu/student-consumer-information/distance-education/>) page.

For more information on SARA, please visit the National Council for State Authorization Reciprocity Agreements (<https://www.nc-sara.org/>) website.

## Disclosure Regarding Professional Licensure

Georgetown Law's online degree and certificate programs will not lead to professional licensure and will not qualify a student to sit for any state bar exam.

Below is a list of courses that are currently offered or have previously been offered to students to satisfy coursework for Georgetown's Certificate in Estate Planning program.

Please refer to Georgetown's Online Curriculum Guide (<https://curriculum.law.georgetown.edu/course-search/>) for a current list of curricular offerings related to estate planning which may be sorted using the *Estate Planning Certificate* tab under the drop-down menu for *Courses in a Graduate Program*.

Search LL.M Estate Planning Certificate Courses ([https://curriculum.law.georgetown.edu/course-search/?program=program\\_84](https://curriculum.law.georgetown.edu/course-search/?program=program_84))

**LAW 943 v00 Advanced Private Wealth Planning Seminar (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 943 v00>)**  
LL.M Seminar | 4 credit hours

This course will provide students with a solid grounding in advanced estate-planning techniques to help them build the drafting and client-relations skills necessary to develop and implement a comprehensive estate plan. This course is required for the Certificate of Study in Estate Planning.

The course will be structured in two modules. The first module will introduce students to the application of technical tax regimes to complex planning scenarios. Topics covered will include philanthropy and private wealth planning; the role in estate planning of private foundations, public charities, and supporting organizations; charitable giving techniques; planning for family-controlled businesses; planning for highly compensated individuals; planning with qualified benefits; and international aspects of private wealth planning.

The second module will consist of a hands-on exercise in developing, drafting, and executing a complex estate plan. Working from a comprehensive fact pattern, students will make in-class presentations about the problem and participate in the development of the estate plan by drafting documents and by commenting on drafts prepared by others. These documents may include detailed legal memoranda, client communications, and analysis of planning alternatives.

**Prerequisite:** Federal Income Taxation, Decedents' Estates or equivalent, or Wills & Trusts; Income Taxation of Trusts and Estates; Estate and Gift Tax; Special Topics in Transfer Tax.

**LAW 833 v00 Estate Planning: Estate and Gift Tax (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 833 v00>)**  
LL.M Course | 2 credit hours

This course is an overview of the federal estate and gift tax. Beginning with the gift tax, topics covered will include what constitutes a taxable gift, what types of property transfers are not gifts, and when a gift is treated as complete for Federal gift tax purposes. Students will explore both outright gifts and gifts in trust. The course will then turn to the estate tax, including what assets are included in a decedent's estate by virtue of "strings" the decedent retained on gifts made during lifetime. The gift and estate tax marital and charitable deductions will be covered, as well as the various gift and estate tax techniques often employed to reduce the tax on lifetime gifts and testamentary bequests. The matters covered in class are illustrated by examples drawn from current estate planning practice, recent cases and Internal Revenue Service rulings. Students will be evaluated based on periodic quizzes and a two-hour multiple-choice final exam.

**Prerequisite:** Federal Income Taxation, Decedents' Estates or equivalent, or concurrent enrollment in Wills & Trusts. This course is taught at an advanced level, and it is strongly recommended that students have completed Income Taxation of Trusts, Estates, and Beneficiaries and a J.D. course in Estate and Gift Tax, or possess equivalent practice experience.

**Note:** This course is only open to Taxation LL.M. students.

Class will meet for two hours each session, with one or more supplemental classes conducted over Zoom (the times and dates of these classes will be outlined in the course syllabus).  
Withdrawals are permitted up until the last class for this specific course.

**LAW 868 v00 Estate Planning: Income Taxation of Trusts, Estates and Beneficiaries (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 868 v00>)**

LL.M Course | 2 credit hours

Covers the principal federal income tax rules applicable to trusts and estates, including simple and complex trusts, grantor trusts, charitable trusts and income in respect of a decedent. The use of problems for illustrative purposes, planning points, and other practical considerations are emphasized in the course.

**Prerequisite:** Federal Income Taxation, Decedents' Estates or equivalent, or concurrent enrollment in Wills & Trusts.

**Note:** Class will meet for two hours each session, with one or more supplemental classes conducted over Zoom (the times and dates of these classes will be outlined in the course syllabus).

The take-home exam in this course may be administered mid-semester and the specific exam date will be provided by the professor after the add/drop period.  
Withdrawals are permitted up until the last class for this specific course.

**LAW 825 v00 Estate Planning: Special Topics in Transfer Tax (<https://curriculum.law.georgetown.edu/course-search/?keyword=LAW 825 v00>)**  
LL.M Course | 2 credit hours

This course supplements the two estate planning courses taught earlier in the fall semester, Income Taxation of Trusts, Estates, and Beneficiaries and Estate and Gift Tax. Like those courses, it is required for the Estate Planning Certificate and is a prerequisite for the Spring estate planning course, Advanced Private Wealth Transfer Seminar. This course addresses four areas of special concern in wealth planning: advanced charitable planning concepts; valuation and business succession issues that arise in complex wealth planning; international aspects of wealth planning; and the generation skipping transfer tax or GST. Students will be evaluated primarily on the basis of class participation and a final exam.

**Prerequisite:** Federal Income Taxation, Decedents' Estates or equivalent, or concurrent enrollment in Wills & Trusts; Income Taxation of Trusts, Estates, and Beneficiaries; Estate and Gift Tax.

**Note:** This course is only open to Taxation LL.M. students.

Class will meet for two hours each session, with one or more supplemental classes conducted over Zoom (the times and dates of these classes will be outlined in the course syllabus).  
Withdrawals are permitted up until the last class for this specific course.