

ESTATE PLANNING CERTIFICATE

Our 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.

The Certificate is open to U.S.-trained lawyers, and can be completed together with the Tax LL.M. degree or on a stand-alone basis. The Certificate can be completed online or in person. Online students must attend all class sessions live via videoconferencing at the scheduled class times.

The Certificate in Estate Planning requires the 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>)

Contact Information

To learn more, please contact:

Ellis Duncan, Director of the Graduate Tax Program

Phone: (202) 662-4056

Email Address: [Ellis Duncan \(ged5@georgetown.edu\)](mailto:ged5@georgetown.edu)

Search LL.M Estate Planning Certificate Courses (http://curriculum.law.georgetown.edu/course-search/?program=program_84)

LAW 943 v00 Advanced Private Wealth Planning Seminar (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20943%20v00>)

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.

Note: This course is only open to Taxation LL.M. and Executive Taxation LL.M. students enrolled in the Certificate in Estate Planning program.

LAW 833 v00 Estate Planning: Estate and Gift Tax (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20833%20v00>)

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 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: 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 868 v00 Estate Planning: Income Taxation of Trusts, Estates and Beneficiaries (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20868%20v00>)

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 10 hours of course content delivered asynchronously.

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 (<http://curriculum.law.georgetown.edu/course-search/?keyword=LAW%20825%20v00>)

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: Class will meet for two hours each session, with up to 10 hours of course content delivered asynchronously.

Withdrawals are permitted up until the last class for this specific course.