

Introductory Reading Before Session 1:

CODE:

Title 26, Subtitle B, Chapter 11, Sections 2001, 2002, 2051, 2031, 2010 (read in that order)

REGULATIONS:

Treasury Regulations §§ 20.0-1, 20.0-2, 20.2002-1

IRS MATERIAL:

Form 706 (I recommend printing out a copy for future study and note taking during class)

OPTIONAL READING:

Excerpt from Blackstone's Commentaries (I will post on Canvas and hand out in class).

Follow-up Reading After Session 1 and Preparation for Session 2:

CASES:

Helvering v. Safe Deposit and Trust Co. 316 U.S. 56 (1942)

Commissioner v. Estate of Bosch, 387 U.S. 456 (1967)

CODE: (I recommend you read in the order listed)

Review: §§ 2010

New: §§ 2031-2043

§§ 2051-2056

§§ 2044

§ 2207A

REGULATIONS:

§§ 20.2010-2, 20.2010-3

§§ 20.2031-1 (current stuff only)

§ 20.2038-1

§ 20.2040-1

§§ 20.2041-1, 20.2041-3

§ 20.2042-1