

ESTATE PLANNING
[5368/14453 Face-to-Face Mode of Instruction]
FALL 2026

PROFESSOR JOHNNY REX BUCKLES
OFFICE: 342J
EMAIL: jbuckles@uh.edu
phone: (713) 743-2348

TUESDAY, THURSDAY: 1:00 P.M.-2:30 P.M.
CLASSROOM:

Prerequisites: Federal Income Tax, Trusts & Wills (unless waived by professor)

I. Purpose of Course.

This course is designed (i) to familiarize students with the laws (including the Internal Revenue Code and Texas Estates Code) of relevance in the practice area of estate planning; and (ii) to develop students' ability to understand and apply basic estate planning techniques in view of these laws and the common legal needs of clients.

II. Topics to Be Discussed in this Course, Reading Assignments Corresponding thereto, and Dates thereof (Subject to Revision by the Professor).

<u>DATE</u>	<u>TOPICS</u>	<u>READING ASSIGNMENT</u> ¹
8/25	Introduction to Estate Planning	Preface; Chapter 1
8/27	Applicable Federal Tax Structure/ Related Property Classification Issues	Chapter 2
9/1	Same	Chapter 2 (cont.)
9/3	The Will; Ancillary Documents	Chapter 3
9/8	The Trust	Chapter 4
9/10	Trust Planning and the Gross Estate	Chapter 5
9/15	Same	Chapter 5 (cont.)
9/17	Income Taxation of Trusts and Estates	Handout
9/22	Same	Handout (cont.)
9/24	Basic Gift Planning	Chapter 7

¹ All reading assignments in this schedule are from the required materials (available on Professor Emeritus Bill Streng's website, at <http://www.law.uh.edu/faculty/wstreng/EstatePlanning.html>), unless otherwise indicated herein or announced by the professor.

9/29	Special Types of Gift Transfers	Chapter 8
10/1	Powers of Appointment	Chapter 9
10/6	Marital Deduction Planning	Chapter 10
10/8	Same	Chapter 10 (cont.)
10/13	Same	Chapter 10 (cont.)
10/15	GST Planning	Chapter 11
10/20	Jointly Owned Property	Chapter 12
10/22	Life Insurance	Chapter 13 (selected portions)
10/27	Non-Donative Transfers: Part 1	Chapter 15
10/29	Non-Donative Transfers: Part 2	Chapter 15 (cont.)
11/3	Non-Donative Transfers: Part 3	Chapter 15 (cont.)
11/5	The Family Limited Partnership	Chapter 18 (pp. 41-51); Supplemental Materials
11/10	Valuing the Family Business: Part 1	Supplemental Materials
11/12	Valuing the Family Business: Part 2	Chapter 20 (pp. 1-10); Supplemental Materials
11/17	Valuing Family Farms and Business Realty	Chapter 20 (pp. 20-50)
11/19	Disclaimers and Renunciations	Chapter 22
11/24	Post-Mortem Planning Alternate Valuation Options	Chapter 21
12/ __	Exam	

III. Required Materials.

- A. **Textbook:** Streng, William P. Estate Planning Fundamentals (Latest ed., unpublished manuscript available on Professor Emeritus Streng's Website) (<https://www.law.uh.edu/faculty/wstreng/EstatePlanning.html>)
- B. **Statute Book:** Daniel J. Lathrope. Selected Federal Taxation Statutes and Regulations (most recently revised edition).

In addition, students may occasionally receive photocopied or electronic documents to supplement or replace portions of the required materials. Students are responsible for reading such documents as assigned.

IV. Reading Assignments and Problem Sets.

Students must read the assigned portions of the required materials in accordance with this syllabus. Each reading assignment must be completed by the date corresponding to the assignment in this syllabus and before the designated class, unless otherwise indicated by the professor.

For many weeks, the professor will assign one or more problem sets, which will typically be posted electronically to the professor's faculty web page. The link to the problem sets is here:

<https://www.law.uh.edu/faculty/main.asp?PID=5>.

Unless otherwise indicated by the professor, each assigned problem set must be completed by the beginning of the class period for which the problem is assigned. Each student should outline his or her written response to each problem set before such class period and bring that outline to class. The professor reserves the right to collect students' responses to problem sets.

The professor may alter the chronology and/or content of topics (and portions thereof) appearing in the syllabus from time to time, as announced in class.

V. Class Participation and Professionalism.

In this course, all students are welcome and must be respected regardless of socio-economic status, age, race, ethnicity, disability, religion, national or regional origin, veteran's status, sex, sexual orientation, gender identity, gender expression, political affiliation or preference, marital status, family background, educational background, occupational history, and any other physical, mental, or social attribute not previously identified.

One aspect of respect is referring to people in a dignified, considerate manner. Please tell me how you prefer to be identified (e.g., by your first, middle or last name or by an appropriate nickname), and also tell me your preferred title (e.g., Mr., Ms., Rev., Dr., etc.) when invoking your surname. I prefer "Professor Buckles." If you do not express a preference, I will refer to you by your first name.

The professionalism expected of students includes (1) **respect** for every class member at all times; (2) **advance, diligent preparation** for every class unless you notify me in advance of a legitimate reason for not being prepared adequately; (3) **seriously striving** to learn the material as it is presented in class, even if that requires you to schedule office visits and/or participate in a study group; and (4) **adhering to the requirements for synchronous distance education** in section XII of this syllabus.

GROUND FOR FAILING THE PROFESSIONALISM REQUIREMENT OF THIS COURSE INCLUDE USE DURING CLASS OF ANY TECHNOLOGY FOR PURPOSES OTHER THAN THOSE DIRECTLY RELATED TO LEARNING THE SUBJECT MATTER OF THIS COURSE. EXAMPLES OF UNAUTHORIZED ACTIVITIES INCLUDE, BUT ARE NOT LIMITED TO, SURFING THE WEB FOR PERSONAL REASONS, ROUTINELY CHECKING OR SENDING TEXT MESSAGES, AND VIEWING ONLINE CONTENT UNRELATED TO THIS COURSE.

VI. Evaluation.

Assuming sufficient class participation and professional conduct, a student's grade will be based upon the student's anonymous performance on the final exam, which will consist of both a True/False section and a medium/short-length essay section. The final exam is in-class, open-textbook, open-statute book, open-other-assigned materials, open-notes, and open-outline (provided that the outline is produced primarily by the student using it, acting alone or in collaboration with other students enrolled in this section of the course). However, all sources that are "open" must be in hard-copy form when accessed during the exam; they cannot be accessed electronically.

VII. Office Hours.

Unless otherwise announced, office hours will be Tuesday and Thursday, 2:35-4:05 p.m., and other times by appointment. The professor will follow a literal "open door" policy when a student is in his office – no exceptions. Virtual office hours may also be conducted via Zoom in lieu of in-person office hours, as periodically announced by the professor.

VIII. Approach of Instruction.

Estate planning is for practicing attorneys. Consistent with the need to prepare students for estate planning in practice, extensive class time will be devoted to working through problem sets created by the professor. The potential rewards for diligent class preparation are great, and extend far beyond receiving a good grade. The effort that should be exerted by students is greater than that commonly expected in a conventional three-hour course, for two reasons. First, much of the material consists of fairly detailed provisions of the Internal Revenue Code and discussions of the same. Secondly, students must prepare written responses to problem sets, several of which are intensely practice oriented.

IX. Mental Health and Wellness Resources.

The University of Houston has a number of resources to support students' mental health and overall wellness, including CoogsCARE and the UH Go App. UH Counseling and Psychological Services (CAPS) offers 24/7 mental health support for all students, addressing various concerns like stress, college adjustment and sadness. CAPS provides individual and couples counseling, group therapy, workshops and connections to other support services on and off-campus. For assistance visit uh.edu/caps, call 713-743-5454, or visit a Let's Talk location in-person or virtually. Let's Talk are daily, informal confidential consultations with CAPS therapists where no appointment or paperwork is needed.

The Student Health Center offers a Psychiatry Clinic for enrolled UH students. Call 713-743-5149 during clinic hours, Monday through Friday 8 a.m. - 4:30 p.m. to schedule an appointment.

The A.D. Bruce Religion Center offers spiritual support and a variety of programs centered on well-being.

Need Support Now? - If you or someone you know is struggling or in crisis, help is available.

Call CAPS crisis support 24/7 at 713-743-5454, or the National Suicide and Crisis

Lifeline: call or text 988, or chat 988lifeline.org.

X. Title IX/Sexual Misconduct.

Per the UHS Sexual Misconduct Policy, your instructor is a “responsible employee” for reporting purposes under Title IX regulations and state law and must report incidents of sexual misconduct (sexual harassment, non-consensual sexual contact, sexual assault, sexual exploitation, sexual intimidation, intimate partner violence, or stalking) about which they become aware to the Title IX office. Please know there are places on campus where you can make a report in confidence. You can find more information about resources on the Title IX website at <https://uh.edu/equal-opportunity/title-ix-sexual-misconduct/resources/>.

XI. Reasonable Academic Adjustments/Auxiliary Aids.

The University of Houston is committed to providing an academic environment and educational programs that are accessible for its students. Any student with a disability who is experiencing barriers to learning, assessment or participation is encouraged to contact the Justin Dart, Jr. Student Accessibility Center (Dart Center) to learn more about academic accommodations and support that may be available to them. Students seeking academic accommodations will need to register with the Dart Center as soon as possible to ensure timely implementation of approved accommodations. Please contact the Dart Center by visiting the website: <https://uh.edu/accessibility/> calling (713) 743-5400, or emailing jdcenter@Central.UH.EDU.

XII. Learning Outcomes.

Through this course, students should (i) learn the federal income tax laws, federal transfer tax laws (i.e., those governing the estate tax, the gift tax, and the generation-skipping transfer tax), and state laws (including the Texas Estates Code) of primary relevance in the practice area of estate planning; and (ii) understand and learn to apply basic estate planning techniques in view of these laws and the common legal needs of clients.

XIII. Student Handbook, Compliance with Honor Code, and Attendance.

The UHLC Honor Code applies to all aspects of this course. You are responsible for knowing all Honor Code provisions and for complying with the Honor Code. Please inquire if you have any questions regarding how the Honor Code’s provisions apply to specific activities or situations related to this course. Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code to comply with the Honor Code in relation to this course and to comply with the instructions in the course syllabus.

With respect to the attendance policy, each student must record his or her class attendance by using the Google electronic attendance link supplied to students. Students arriving more than fifteen (15) minutes after the scheduled beginning of class must mark themselves absent for the day unless a compelling justification for tardiness exists, as determined by the professor after explanation by the student. Failure to allow adequate time for traffic and/or parking is almost never a compelling justification.

UHLC requires a minimum of 80% attendance; thus, a student may not miss more than five classes in this course for the semester. Students who fail to attend at least the required minimum number of classes will be reported to the Office of Student Affairs.

XIV. Synchronous Distance Education Requirements.

At times students may be required or permitted through a special accommodation granted by UH to participate remotely in class via Zoom.

For any student using the internet videoconferencing capability for synchronous distance education via Zoom, that student must meet the following requirements:

- a. Be connected to the internet videoconference when class starts;
- b. Use a computer with a working video camera **with the video function always turned on during class** and with quality audio capability; joining by audio only will be treated as an absence (you may need an external mic or headset for sufficient audio quality);
- c. Do not multitask; you must not be distracted by traveling, texting, checking email, or engaging in other activities when you join the internet videoconference;
- d. Do not join the class internet videoconference from a phone except in an emergency;
- e. Listen closely and speak clearly and audibly;
- f. Identify yourself with your class roll name in the internet videoconferencing software;
- g. Present yourself **professionally in the video stream** (e.g., dress appropriately, do not eat, remain stationary except when you must excuse yourself for a brief personal break, etc.).
- h. Keep your audio function muted when you are not speaking in class.

XV. Syllabus Changes.

The professor may need to make modifications to the course syllabus and may do so at any time. Notice of such changes will be announced through email.

XVI. Email Communications.

Please check and use your Cougarnet email for communications related to this course. The professor will communicate with students outside of class through Cougarnet email. To access your Cougarnet email, login to your Microsoft 365 account with your Cougarnet credentials. Visit University Information Technology (UIT) for instructions on how to connect your Cougarnet e-mail on a mobile device.

XVII. Recording of Class.

Students may not record all or part of class, livestream all or part of class, or make/distribute screen captures, without advanced written consent of the instructor. If you have or think you may have a disability such that you need to record class-related activities, please contact the Justin Dart, Jr. Student Accessibility Center. If you have an accommodation to record class-related activities, those recordings may not be shared with any other student, whether in this course or not, or with any other person or on any other platform. Classes may be recorded by the instructor. Students may use instructor's recordings for their own studying and notetaking. Instructor's recordings are not authorized to be shared with anyone without the prior written approval of the instructor. Failure to comply with requirements regarding recordings will result in a disciplinary referral to the Dean of Students Office and may result in disciplinary action.

Normally, class sessions will be recorded automatically to allow students to review the class presentation. Any recordings created will be deleted and destroyed shortly after the final exam for the class. Your contributions to class discussion will be included in the recording. Your continued registration in this class constitutes your acquiescence to all such recording for the purposes described above.

XVIII. Security Escorts and Cougar Ride.

UHPD continually works with the University community to make the campus a safe place to learn, work, and live. The security escort service is designed for the community members who have safety concerns and would like to have a Security Officer walk with them, for their safety, as they make their way across campus. Based on availability either a UHPD Security Officer or Police Officer will escort students, faculty, and staff to locations beginning and ending on campus. If you feel that you need a Security Officer to walk with you for your safety, please call 713-743-3333. Arrangements may be made for special needs.

Parking and Transportation Services also offers a late-night, on-demand shuttle service called “Cougar Ride” that provides rides to and from all on-campus shuttle stops, as well as the MD Anderson Library, Cougar Village/Moody Towers and the UH Technology Bridge. Rides can be requested through the UH Go app. Days and hours of operation can be found at <https://uh.edu/af-university-services/parking/cougar-ride/>.

XIX. AI Generated Text.

The software technology known as artificial intelligence has recently expanded its capability to generate text (AI Generated Text). Examples of the technology include what are known as “generative” large language models (LLMs), and a specific implementation what is well known in the general public is ChatGPT. These systems can generate text in response to prompts and/or input of other text/documents/code/images. The output, the AI Generated Text, appears to have human-mimicking “intelligence” and is thus potentially usable as a substitute for written work product one might generate themselves. AI Generated Text can include computer code or programs as well as human language content.

Your continuing enrollment in this course is deemed to be a pledge by you under the Honor Code **not** to prompt, generate, obtain, read, or use any AI Generated Text in relation to any assessment in this course unless doing so is expressly permitted under this syllabus. This applies to AI Generated Text from yourself or others. This pledge includes a representation that your assessment work product in the course is without any contribution from AI Generated Text. This specifically extends to the plagiarism policy and unauthorized aid/materials parts of the Honor Code: AI Generated Text will be treated as from another/other in applying the plagiarism policy to this course. The term “assessment work product” means any work product, generated for this course in response to an assessment, that is submitted to the instructor or presented in writing or orally in a class session, regardless of whether it is graded content. “Assessment” means any mode employed by the professor to determine a student’s comprehension and understanding of course content. Assessments include final exams, assigned practice problems (including all problem sets), and hypotheticals posed in class discussions. **AI Generated Text may not be used in the development or drafting of any assessment work product, whether in writing or oral. This means, for**

example, that you may not use ChatGPT to assist you in formulating a response to problem sets or a question posed by the Professor in class.

The following activities are not prohibited by the preceding paragraph and are thus permissible: (1) Creating content for an outline that you use to summarize the course subjects outside of class; (2) “conversing” with the AI Generated Text software system to create hypotheticals to better understand course content, alone or with others, outside of class; (3) drafting sample exam questions and analyzing AI Generated Text as a study aid outside of class; and (4) using AI Generated Text in any other manner that the Professor announces is acceptable. **Notwithstanding the permissibility of these uses of AI Generated Text, the student should not rely primarily on it to learn Estate Planning. AI is no substitute for thinking deeply and critically as you engage directly with assigned materials.**