### Schedule of Assignments

<table>
<thead>
<tr>
<th>Date</th>
<th>Topics and Reading Assignments</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aug. 28</td>
<td>Introduction; Overview of Tax Policy; Brief Review of Tax Legislation in the Post World War II Period. Bulk Pack #1, #2 and #3 (For your interest only; not required)</td>
</tr>
<tr>
<td>Sept. 2</td>
<td>Nature and Objectives of Private Wealth Management; Institutional, Economic, and Tax Environment for Wealth Management; Wealth Management and the Business Cycle (Prosperity, Recession, Recovery); Retail Financial Services; Introduction to Property Interests. Hallman and Rosenbloom: Chapters 1 and 2 Bulk Pack #4, #5, and #6 (For your interest only; not required) Bulk Pack #7</td>
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<tr>
<td>4</td>
<td>Property Interests (Concluded); Valuation Concepts in Wealth Management. Hallman and Rosenbloom: Chapters 3 and 25. Bulk Pack #8 Bulk Pack #9 (For your interest only; not required)</td>
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<tr>
<td>9</td>
<td>Capital Accumulation and Wealth Management: Basic Investment Planning and Strategies; Common Stocks; Real Estate and Other Equity Investments (Tax Sheltered Investments); Passive Activity Loss Rules. Hallman and Rosenbloom: Chapters 4, 5 and 6 Bulk Pack #10</td>
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<tr>
<td>11</td>
<td>Capital Accumulation and Wealth Management: Fixed-Income Investments; Investment Intermediaries and Alternative Investments. Hallman and Rosenbloom: Chapters 7 and 8</td>
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<tr>
<td>16</td>
<td>Capital Accumulation and Wealth Management: Asset Allocation Concepts; Financial Management Concepts; Reverse Mortgages; Case Study – Carol Brewer’s Investments. Hallman and Rosenbloom: Chapter 9 Bulk Pack #11</td>
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<tr>
<td>18</td>
<td>Income Tax Planning; Planning for Undue Asset Concentration; and the Capital Gains Lock-In Problem. Hallman and Rosenbloom: Chapters 10 and 11</td>
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<tr>
<td>23</td>
<td>Financing Education Expenses: Planning Strategies; Methods of</td>
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<td>Advance Funding; Section 529 Plans and Coverdell Education Savings</td>
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<td>Accounts (Education IRAs).</td>
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<td>25</td>
<td>Retirement Planning and Social Security: Social Security Retirement</td>
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<td>Benefits and Planning; Employer Provided Retirement Plans.</td>
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<td>30</td>
<td>Retirement Planning: Individual Retirement Accounts and Annuities</td>
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<td>(IRAs).</td>
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<tr>
<td>Oct. 2</td>
<td>Planning for Taking Retirement Plan Distributions; Planning for Other</td>
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<td>Employee Benefits.</td>
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<td>7</td>
<td>Insurance Planning and Personal Risk Management: Life Insurance and</td>
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<td>Social Security Survivors Benefits; Taxation of Life Insurance.</td>
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<td>14</td>
<td>Estate Planning Principles: Methods of Property Disposition.</td>
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<td>Bulk Pack #17</td>
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<td>16</td>
<td>Federal Transfer Tax System; The Federal Estate Tax.</td>
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<td>Bulk Pack #18</td>
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<tr>
<td>21</td>
<td>MID-TERM EXAMINATION (THIS DATE IS SUBJECT TO CHANGE WITH CLASS</td>
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<tr>
<td></td>
<td>CONSULTATION. ALL EXAMS ARE ESSAY, CASE ORIENTED AND CLOSED-BOOK.)</td>
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<tr>
<td>23</td>
<td>Planning for Employee Stock Compensation Plans.</td>
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<td>Bulk Pack #13 and #14</td>
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<td>28</td>
<td>Individual Investment Annuities.</td>
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<td>Bulk Pack #15</td>
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<tr>
<td>30</td>
<td>Insurance Planning and Personal Risk Management (continued):</td>
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<tr>
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<td>Disability Income Insurance; Health Insurance; Health Savings</td>
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<td></td>
<td>Accounts (HSAs).</td>
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<td>Long-Term Care (LTC) Insurance; Medicaid (Elder Care) Planning;</td>
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<td>Property and Liability Insurance Planning.</td>
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<td>6</td>
<td>Marital Deduction Planning; Postmortem Planning; Estate Liquidity;</td>
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<td>Portability.</td>
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</tbody>
</table>
11  
**Lifetime Giving and Other Intrafamily Transfer Techniques**
Hallman and Rosenbloom: Chapter 27
Bulk Pack #19

13  
Charitable Giving.
Hallman and Rosenbloom: Chapter 19

18  
**Will Substitutes: Property Management Arrangements: Gifts of Life Insurance and Life Insurance in Estate Planning; Irrevocable Life Insurance Trusts (ILITs).**
Hallman and Rosenbloom: Chapter 29 (remainder) and Chapter 30

20  
**Choice of Forms of Business Organization**
Hallman and Rosenbloom: Pages 701-718 (of Chapter 31)
Bulk Pack #20

25  
**Disposition of Business Interests: Business Continuation Problems - Partnerships (Buy-Sell Agreements)**
Hallman and Rosenbloom: Pages 718-725 (of Chapter 31)

Dec 2  
**Disposition of Business Interests: Business Continuation Problems - Closely Held Corporations (Buy-Sell Agreements)**
Hallman and Rosenbloom: Pages 725-729 (of Chapter 31)

4  
Planning for Other Interests: Family Limited Partnerships: Nonqualified Deferred Compensation; Other Business Uses of Life and Health Insurance.
Hallman and Rosenbloom: Pages 642-646 (of Chapter 27) and pages 361-364 (of chapter 14)
Bulk Pack #21

9  
Review and Catch-Up Session

**REGULAR FINAL EXAM (CUMULATIVE)**
Monday, December 15, 12:00 to 2:00pm