

563 Estate and Gift Taxation class
Spring 2022

Students,

I will be posting the syllabus in Blackboard soon. In the meantime, I wanted to give you some information regarding the text:

REQUIRED TEXT:

Federal Estate and Gift Taxation (9th Edition-Latest edition with 2021 Supplement) by Stephens, Maxfield, Lind, and Calfee

(Available on-line through RIA Checkpoint/WG&L Treatises)

Applicable Federal Estate & Gift Taxes Code & Regulations sections

(Available on-line either through RIA Checkpoint and/or CCH IntelliConnect)

The text, code and regs are available online through RIA Checkpoint (no cost to the student)

Note: it is my understanding that you need to set up a new RIA Checkpoint account each term. See the attached instructions.

In RIA Checkpoint, you go to the Estate Planning Library. Then WG&L Estate Planning Treatises. Then Federal Estate and Gift Taxation, Stephens, Maxfield, Lind and Calfee

Note: students may purchase hard copies if desired

I look forward to meeting all of you in Zoom at our first class on Monday, January 10, 2022.

Professor Cynthia Gensler



C A M P U S M E M O

To • MBT Students

From • Leventhal School of Accounting

Date • August 9, 2021

Re • Web-based Online Tax Services

NOTE: All on-line resources made available through the Marshall School of Business and the Leventhal School of Accounting are provided for educational purposes only to support students registered in classes requiring the use of these on-line resources. Any other use, particularly to support outside clients or employers, is strictly forbidden and would put the school in violation of our agreements with the on-line resource providers. These on-line resources include online subscriptions such as LexisNexis, Thomson Reuters, CCH, and similar services. Check with your professor if you are unsure of usage restrictions.

Leventhal Support

If you are having problems accessing the accounts, please contact Professor Greg Kling by e-mail at gkling@marshall.usc.edu.

CCH Tax Research Network

The Leventhal School of Accounting provides IP-enabled shared accounts to the CCH Tax Research Network. To access CCH, go to <http://intelliconnect.cch.com>. You must use a campus machine to use this CCH account or you can use the USC VPN service, which is defined on Page 2.

Each MBT student can also use an individual account for CCH. The individual account will provide the ability to save research to personal folders and the ability to access CCH from any computer without using the VPN.

User Registration Instructions

1. Click on this registration link or copy and paste it into your browser:
https://selfreg.intelliconnect.cch.com/saas/selfreg/link.do?Id=DbaOViYYHJCevfPuvccfF8AvA33am&Branding_Category=Lcgal
2. Follow the on-screen instructions
3. Upon log in, you should select "IntelliConnect."

For technical assistance with using CCH IntelliConnect, please visit their support web site at <http://support.cch.com/intelliconnect>.

For assistance with research or functionality, please contact: 800-344-3734.

If you are having technical difficulties accessing the site, please contact: 800-835-0105.

You may also visit <http://support.cch.com/chat>.

Thomson Reuters Checkpoint

The Leventhal School of Accounting provides IP-enabled shared accounts to use Thomson Reuters Checkpoint.

To access Checkpoint, go to <http://checkpoint.riag.com/login?iploc=UNOFSOCA>. If the hyperlink in this document does not automatically log you in, please manually paste the hyperlink into your browser. You must use a campus machine to use this Checkpoint account or you can use the USC VPN service, which is defined below.

To get your very own Checkpoint ID, go to <https://cpreg.thomsonreuters.com>.

- You must be at a computer connected to the university library or connected to the USC VPN (see below) in order for this to work. If you are outside the library IP range, your screen will say "This IP address couldn't be validated" and you won't be able to register.
- Fill out the registration page and submit. The registration page functions best with Firefox or Chrome.
- No personal or work e-mail addresses are allowed. To validate the domain, each academic user must use a school email address. If you don't, your Checkpoint ID could be flagged as "outside abuse" and deleted at any time.

After you submit the registration, you will receive an e-mail with your Checkpoint user name along with a link to Checkpoint. The user names are automatically generated by the system and cannot be changed.

- The Checkpoint login instructions are typically sent out within an hour of the registration being submitted. If you haven't received it, check your junk and spam folders.

Go to Checkpoint using the link in the e-mail you receive or go to <http://www.checkpoint.riag.com> and enter the user name you've been provided. The first time you log in, the password will be the same as your user name. Once you are logged in, you will go through the new user setup screens and be prompted to change your password.

- User names and passwords are not case sensitive.
- Passwords must be 7-20 characters and contain at least one letter and one number.
- Once the setup process is finished, you will be able to access Checkpoint from any computer, tablet or smartphone that has internet access. Your computer does not need to be connected to the university.
- Student ID's automatically expire on August 1st and January 1st.

If you have any problems, please call Customer Support at 1-800-431-9025. You can also download the Quick Reference Card by going to:

<https://thomsonreuterstaxsupport.secure.force.com/pkb/articles/Documentation/Checkpoint-Quick-Reference-Card>

Using USC's AnyConnect VPN Service

AnyConnect VPN will allow you to work remotely as though you were on campus. If you have any questions about the VPN, please contact the Marshall Help Desk (helpdesk@marshall.usc.edu).

Please go to this web page to use the VPN <http://itservices.usc.edu/vpn/>, choose your operating system and follow the directions. It will want to install Cisco's AnyConnect client. This is a great app and will make it very easy to use the VPN.

This app is available for Windows machines as well as for MAC OS and iPad iOS. If you have an Android tablet you can go to the Google Play Store and download the AnyConnect client from there.



Once this is installed you simply use this to get to the USC VPN. If you are working from a public access point it is a good idea to run this even if you are not accessing any specific USC site as it will encode all of your communications.