

HARRISBURG COURSE DESCRIPTIONS MASTER FILE

LAW 530: ADMINISTRATIVE LAW (3 CREDITS)

This course studies the law governing administrative agencies, including executive departments, in the task of carrying out governmental programs. Topics include interrelations of legislative, executive and judicial agencies in development of public policy; decision-making processes and internal procedures of administrative agencies and legislative, executive and judicial controls on them.

LAW 784: ADVANCED CRIMINAL PROCEDURE (3 CREDITS)

This course surveys the criminal justice process from arrest through appeal. Constitutional provisions, statutes, rules of criminal procedure, and practice strategies concerning prosecutorial discretion, initial appearance, pre-trial release or detention, preliminary hearing, grand jury procedure, plea bargaining and selected trial and appellate issues are considered.

Pre-requisites: Criminal Law and Criminal Procedure.

LAW 879: ALTERNATIVE DISPUTE RESOLUTION (2 CREDITS)

This course considers all the alternatives to traditional adversarial state and federal court adjudication, such as arbitration, mediation, negotiation, dispute prevention, conciliation, neutral facilitators, and private judging. It also examines court-annexed dispute resolution, such as mediated court settlement, summary jury trials, mini-trials and the use of referees and masters. Having identified and examined the emerging alternative techniques, the various methods are examined for effectiveness in light of the growing acceptance of ADR by the courts in all areas, including public policy questions. The course consists of a combination of lectures and class discussions, videos, and guest speakers. All students will participate in simulations or "mock" interviewing and counseling, negotiation, and mediation sessions.

LAW 631: BUSINESS ORGANIZATIONS (3 CREDITS)

A.J.D./LL.M survey course that analyzes the conduct of business in each of the principal forms of business organization, and the relative rights and liabilities of the members of such organizations and third persons. The course reviews the uniform partnership statutes, the Model Business Corporation Act, and the Delaware General Corporation Law, and considers the legal principles governing agency and partnership relationships as well as corporations. The course introduces the federal securities laws and the state statutes governing limited liability companies, limited partnerships and limited liability partnerships.

LAW 503: CIVIL PROCEDURE I (3 CREDITS)

This course studies civil litigation procedure, with emphasis on modern federal practice. Topics include pleadings, motion practice, discovery, joinder, summary judgment, and related topics.

LAW 803: CLINICAL EXTERNSHIPS (2 + CREDITS)

This course provides an extern clinical assignment in the practice of law with cooperating agencies such as a district attorney, public defender; legal aid society, etc. A weekly classroom component is also part of the externship program.

Pre-requisite: Evidence; Co-requisite: Professional Responsibility.

LAW 700: CONFLICT OF LAWS (3 CREDITS)

This course examines important issues peculiar to civil actions with multi-state elements, in both the state and federal courts. The principal topics include choice-of-law (determining which state's law applies), the *Erie* doctrine (determining whether state or federal law applies in federal diversity cases), personal jurisdiction, and recognition of sister-state judgments.

LAW 602: CONSTITUTIONAL LAW (4 CREDITS)

This course introduces the United States Constitution as a source of law, largely through decisions of the United States Supreme Court. It examines foundational theories of government and individual rights from historical as well as contemporary perspectives. Topics may include judicial review, federalism, congressional power, executive power, due process, equal protection, and freedom of expression.

LAW 507: CONTRACTS I (3 CREDITS)

This course studies the law governing contracts and contractual relationships. The course introduces the student to contract formation, performance, and non-performance, and explores the role of contract law in a market society.

LAW 505: CRIMINAL LAW (3 CREDITS)

This course studies the general principles that underlie statutory criminal liability, including a consideration of their judicial application in the context of selected offenses and defenses.

LAW 506: CRIMINAL PROCEDURE (3 CREDITS)

This course provides In-depth consideration of the Fourth Amendment's protection against unreasonable search and seizure, the Fifth Amendment's right against compulsory self-Incrimination, and the Sixth Amendment's right to counsel, all with particular emphasis on the judicial Interpretation of the application of these constitutional provision's within the context of police Investigation of crime.

LAW 798/799: DIRECTED RESEARCH (1 OR 2CREDITS)

Students may write research papers for credit under the supervision of a full-time member of the faculty. The faculty member must approve the subject.

Pre-requisite: Successful completion of one Seminar

LAW 832: EMPLOYMENT DISCRIMINATION LAW (3 CREDITS)

This course studies federal law governing discrimination in employment on the basis of race, color, sex, religion, national origin, age, and disability. The course explores theories of discrimination and covers litigation under Title VII of the Civil Rights Act of 1964, as amended, as well as selected topics under other employment discrimination and civil rights statutes.

LAW 915: ENVIRONMENTAL LAW CLINIC (4 CREDITS)

The Environmental and Natural Resources Law Clinic provides you the opportunity to prepare for the practice of law through helping clients navigate the substantive and procedural aspects of environmental law. Under the guidance of the Clinic Director, you will provide assistance to individuals with environment-related legal issues throughout the State of Pennsylvania via the Widener Citizens' Environmental Help Line and, if appropriate, through direct representation of citizens in environmentally-related permit or legal proceedings. You will receive hotline phone calls, participate in client interviews, conduct follow-up legal research, prepare appropriate response documents, and, when appropriate, engage in litigation. This class includes a weekly seminar in which you will explore legal and practical issues pertaining to the representation of

environmental clients in general as well as the operational aspects of the Clinic's representation of its clients.

Prerequisite: 2.3 or higher cumulative GPA; C or better in Professional Responsibility

LAW 6061X : ENVIRONMENTALLY SUSTAINABLE DEVELOPMENT (1 CREDIT)

Sustainable development is the internationally and nationally recognized framework for reconciling development (economic development, social wellbeing, and peace and security) with environmental protection and restoration. This course will examine the historical origin of this framework, its meaning, the enormous environmental and poverty challenges that sustainable development is intended to overcome, and its actual and potential effect on international, national, state, and local law. The course will emphasize, but not be limited to, the effect of sustainable development on the United States. The course will include a detailed examination of specific sectors where sustainable development ideas are taken more seriously (e.g. local governance, business and industry, green building, and (to some degree) climate change) and will examine the theoretical and practical implications of those developments for law.

LAW 836: EVIDENCE (3 CREDITS)

This course studies the law governing proof of disputed factual matters in criminal and civil trials, including, but not limited to, issues of relevancy, competency, hearsay and other exclusionary rules, and the privileges of witnesses.

LAW 636: FAMILY LAW (3 CREDITS)

This course considers state and constitutional issues relating to the regulation of sexual and family relationships. Among the areas that may be covered are defining what constitutes a family, entry into marriage, divorce, and its economic consequences (alimony, property distribution and child support) and child custody. The course draws on constitutional principles, statutes, and the common law to study the family in the legal system.

LAW 690X: FUNDAMENTALS OF THE BAR EXAM (2 CREDITS)

Fundamental of the Bar Exam is a pre-bar review skills-development course that uses bar examination materials to familiarize students with techniques for answering the multiple choice, essay, and performance test questions found on the bar examination. The course focus on bar exam skills and is not a comprehensive review of the substantive law tested on the bar exam. Students will be required to work collaboratively in class and will have regular homework assignments to complete. This course is not a substitute for a commercial bar preparation course.

LAW 709: HEALTH LAW (2 CREDITS)

This course is intended as an introduction and overview of the emerging specialty of health law, looking at cost controls and promotion of access to health care through private and public law. It provides a look at the history of American health care. The course looks at ways of measuring quality; and the role of physician licensing malpractice litigation, and health care. The course will explore the concept of 'informed consent,' reproductive rights and issues of death and dying. Finally, the course considers the traditional role of public health bodies.

LAW 703: IMMIGRATION AND NATURALIZATION LAW (3 CREDITS)

This three-credit course is a survey of the Immigration and Nationality Act, Title 8 of the U.S. Code, and related case law and regulations. The course includes an introduction to the historical and statutory evolution of current immigration law as well as a review of the major

subtopics within the law, such as legal immigration, immigration and employment, non-immigrant classifications, inadmissibility and deportability, constitutional issues and limitations, refugee and asylum matters, citizenship, illegal immigration and employer sanctions. The course addresses current issues and controversies as well as the political and public policy factors reflected by U.S. immigration law.

LAW 779: INTENSIVE TRIAL ADVOCACY PROGRAM (I.T.A.P.) (3 CREDITS)

Intensive Trial Advocacy is a three-credit, seven-day NITA-style trial advocacy training program, adapted from the NITA Regional Trial Advocacy course designed for young practitioners. Students develop trial advocacy skills by seeing live and videotape demonstrations of proper trial advocacy techniques, which are followed by small group simulations taught by experienced trial practitioners and trial advocacy teachers. THIS IS THE EQUIVALENT TO TRIAL METHODS. A STUDENT MAY NOT TAKE BOTH.

Pre-requisite: Evidence.

LAW 777: INTERSCHOLASTIC COMPETITION (1 CREDIT)

Students may earn one or two credits for participation in interscholastic moot court, trial advocacy and other competitions sanctioned by the law school as appropriate interscholastic competitions. The list of approved interscholastic competitions includes but is not limited to National Moot Court, Jessup International Moot Court, Douglas Moot Court, Patent Moot Court, Polsky Moot Court, American Trial Lawyers Association Competition, Texas Trial Lawyers Competition, American Bar Association Client Counseling Competition and like events.

LAW 678: INTERSCHOLASTIC TRIAL COMPETITION COLLOQUIUM (1 CREDIT)

This course is required for all students who wish to participate in interscholastic trial advocacy competitions. Enrollment is permitted only with permission of the Trial Advocacy Honor Society advisor. This intensive course will cover the basics of trial competition from case preparation through courtroom performance. This course will be graded on a pass/fail basis.

Prerequisite or Corequisite: LAW 836: Evidence

LAW 849: INTERVIEWING AND COUNSELING (2 CREDITS) This course develops the practical lawyering skills involved in client interviewing and counseling. Classroom time includes lecture/discussion and role playing/practical exercises. This is a course where you can become actively involved. You are expected to actively participate in the role playing and exercises to develop your skills in the practical application of talking with a potential or engaged client and counseling a potential or engaged client.

LAW 6083X : INTRODUCTION TO IMMIGRATION LAW AND PRACTICE (1 CREDIT)

This course introduces students to immigration law practice skills necessary to prepare applications for complex immigration benefits. Students will build practical skills while also gaining detailed knowledge of one or two areas of substantive immigration law. Students will learn to identify the statutory and regulatory requirements for obtaining certain immigration benefits, to communicate those requirements to clients, to engage with clients to confirm a client is eligible for the benefit, and how to persuasively argue to the government that the client is eligible for the immigration benefit. The immigration law survey course is not a prerequisite, but it is recommended that students interested in immigration law take both courses because each course conveys different knowledge and skills. Also, the skills gained through this intensive course are transferrable to other areas of administrative law that involve applications for benefits.

LAW 809: JUDICIAL EXTERNSHIP (2+ CREDITS)

Students enrolled in the Judicial Externship Program are assigned to selected state and federal trial and appellate judges for a maximum of two semesters. Externs prepare legal memoranda, conduct legal research and perform duties normally assigned to a law clerk under the supervision of the assigned judge and the judge's graduate law clerk. The program is designed to enhance the student's writing and research skills, familiarize the student with court procedures, permit observation of court proceedings and enable the student to learn the operation of judicial chambers. Students will meet with the faculty supervisor for mid-semester and end-of-semester reviews. Students are required to keep a daily log and retain a copy of all written work produced for the court. Graded Pass/No Pass.

Pre-requisite: Evidence; **Co-requisite:** Professional Responsibility

LAW 770: WIDENER LAW REVIEW BOARD (1 OR 2 CREDITS)

Please contact Widener Law Review for more information.

LAW 763: WIDENER LAW REVIEW STAFF (1 CREDIT)

Please contact Widener Law Review for more information.

LAW 509: LEGAL METHODS I (3 CREDITS)

This course introduces basic techniques of legal analysis, writing and research. Students will learn how to read legal authorities, conduct legal research, analyze legal problems, and draft predictive legal memoranda. Course requirements include substantial writing assignments.

LAW 512: LEGAL METHODS III – ADVANCED LEGAL ANALYSIS (2 CREDITS)

This course focuses on developing skills in legal analysis, reasoning, and writing. It provides students with the opportunity to work on critical reading, synthesis, study skills, and exam taking. Students develop and refine analytical and writing skills that are necessary for problem solving not only across the curriculum, but also in the profession. Exam-style essays and writing projects are used to practice and reinforce analytical skills.

Pre-requisites: Legal Methods I & II.

Enrollment: Limited to 20 students.

LAW 512: LEGAL METHODS III – ADVANCED LEGAL RESEARCH (2 CREDITS)

This course will build upon basic legal research skills. The tools of legal research, including technology based sources, will be investigated in detail. Legislative History, research in specialized areas of law, and non-legal research will be covered. Emphasis will be placed on research techniques and sources that students will need to rely upon their practice of law.

Pre-requisites: Legal Methods I & II.

Enrollment: Limited to 20 students

LAW 512: LEGAL METHODS III – SPECIALIZATION (2 CREDITS)

The goal of this course is to enhance students' written and oral skills in the context of a specific practice area. These practice areas may include Administrative Law, Business Organizations Law, Criminal Law, Employment Law, Family Law, and Tax Law. Employing more sophisticated forms of analysis, presentation, and persuasion than are taught in Legal Methods I and II, students will research, draft, and edit written documents commonly used in a specific practice area. These documents may include business plans, client letters, office memoranda, trial-related pleadings or memoranda, or appellate briefs. Students will also give an oral presentation related to their written work product. This oral presentation may be a presentation to a client or in-house counsel, a mediation, or an argument before a trial or appellate court.

Pre-requisites: Legal Methods I & II; concurrent registration with appropriate subject matter course might be helpful, but is not required.

Enrollment: Limited to 20 students.

LAW 6032X: LESBIAN & GAY LEGAL ISSUES: ADVISING SAME-SEX COUPLES AND LGBT INDIVIDUALS (2 CREDITS)

This course surveys the laws of U.S. jurisdictions and select foreign nations concentrating on how an attorney would apply the various laws to fact patterns involving same-sex couples. The primary focus is on creating student awareness of the sometimes subtle issues to be addressed when representing same-sex couples and gay, lesbian, bisexual, and transgender (GLBT) individuals. The course is organized to provide a foundational basis of GLBT concerns and address topics in order of occurrence over the timeline of an individual's life. The course includes issues involving: youth, cohabitation/domestic partnership agreements, family planning, second parent adoptions, wills, estate planning, disposition of remains, adoption, guardianship, financial and health care powers of attorney, housing, hate crimes, and selected tax issues. The students' grades will be based on papers and assignments focused on developing skills for use in practice.

Co-requisite: Constitutional Law

LAW 767: MOOT COURT HONOR BOARD (1 or 2 credits)

Please contact Moot Court Honor Society for more information.

LAW 764: MOOT COURT HONOR SOCIETY (1 credit)

Please contact Moot Court Honor Society for more information.

LAW 902: MOOT COURT INTERSCHOLASTIC COMPETITION (1 or 2 credits)

Please contact Moot Court Honor Society for more information.

LAW 925: PA CIVIL CLINIC (3-6 CREDITS)

The Pennsylvania Civil Clinic is a one-semester client service clinical program offering an opportunity to study and to undertake actual cases in general civil litigation in the Pennsylvania courts on behalf of clients who are unable to afford legal services from traditional private sources. Clinical participants interview and counsel clients; frame legal issues and prepare for litigation; and participate in negotiations, non-judicial dispute resolution and litigation on behalf of clients before administrative agencies and state and federal trial courts. Students may also assist in appellate cases before state and federal courts. Clients are represented by clinical interns under the supervision of the Clinical Director.

Pre-requisites: Evidence & Professional Responsibility

LAW 926: PA CIVIL CLINIC LEADER (2 CREDITS)

The Pennsylvania Civil Clinic Leader is a one semester client service clinical program offered to selected students who have completed one semester in the Pennsylvania Civil Clinic. Students who are selected as Clinic Leader will continue to participate in the representation of actual clients in the general civil practice of the clinic. In addition, Clinic Leaders assist in the management of the Civil Clinic by ensuring that the materials used by the Clinic comply with applicable rules. The Clinic Leader also assists in supervising students by helping them in their research as well as their preparation for court proceedings. Clinic Leaders may also be asked to continue representation of clients from prior semesters or to work on special projects that may arise in the Civil Clinic from time to time.

Pre-requisites: Evidence, Professional Responsibility, and Pennsylvania Civil Clinic.

LAW 743: PA CRIMINAL PRACTICE (2 CREDITS)

This course provides an examination of various statutes, court decisions, procedural rules and defense and prosecution strategies involved in the journey of a criminal case through the Pennsylvania court system, including arrest, preliminary hearing, discovery, pre-trial motions,

trial, sentencing, and appeal.

LAW 650: PAYMENT SYSTEMS (3 CREDITS)

This course introduces the student to the law of negotiable instruments, primarily checks and promissory notes, and other methods of payment, including electronic checks, credit and debit cards and electronic funds transfers. The course will cover Uniform Commercial Code Articles 3 (Negotiable Instruments); 4 (Bank Deposits and Collections) and Article 4A (Electronic Funds Transfers) and other state and federal statutes covering electronic payments. Topics covered will include negotiability of instruments and holder-in-due course doctrine; liability for payments; loss allocation for forgery, credit and debit card theft and check fraud schemes; availability of deposits; and relationships between banks and their customers.

LAW 786: PRE-TRIAL METHODS (2 or 3 CREDITS)

Pre-Trial Methods is a semester-long simulation course focusing on litigation document preparation, discovery and motion practice. The course emphasizes motion practice and discovery skill, and includes written drafting exercises as well as oral deposition simulations and oral motion arguments. Pre -Trial Methods is graded A through F.

Pre-requisites: Evidence

LAW 702: PROFESSIONAL RESPONSIBILITY (3 CREDITS)

This course examines the duties of lawyers toward clients, courts, and society. Ethical problems which confront the lawyer are raised and discussed in terms of the Model Rules of Professional Conduct, the Model Code of Professional Responsibility and case law. The areas covered include confidentiality, conflicts of interest, competence and unauthorized practice.

LAW 515: PROPERTY I (4 CREDITS)

This course studies the basic elements of the law of real and personal property. Topics in personal property may include ownership and possession, finders' rights, bailments, bona fide purchasers, gifts, bank accounts, and accession. Topics involving real property include adverse possession, estates and future interests, marital interests, concurrent ownership, and landlord-tenant law. The course may also include other topics which are covered in more detail in upper level electives: nuisance law, zoning, constitutional limitations on public land use regulations, eminent domain, private land use restrictions (easements, licenses, servitudes), and real estate conveyancing and recording.

LAW 760: REAL ESTATE TRANSACTIONS (2 OR 3 CREDITS)

This course covers real estate conveyancing and financing. Principal topics include the roles of the attorney and broker in a real estate transaction, conveyancing issues, mortgage financing, and title protection. The course may also cover several of the following topics: environmental issues, bankruptcy issues, shared facilities ownership (condominiums, co-ops and homeowner associations) and shopping center development.

Pre-requisites: Property I and II.

LAW 655: REMEDIES (3 CREDITS)

This course examines the various forms of relief available to prevailing parties in civil actions, primarily actions based in contract or tort. Thus, it covers damages, restitution, and equitable relief (specific performance and injunctions). The course also treats the use of the contempt power to enforce court orders.

LAW 646: SALES AND LEASES (3 CREDITS)

This course covers Articles 2 and 2A of the Uniform Commercial Code. Coverage generally includes all the stages of contracts for the sale and lease of goods from formation to breach and

remedies. Documents of title (Article 7) and payment by means of letters of credit (Article 5) may also be covered. The course may also include comparisons and contrasts with the Convention on Contracts for the International Sale of Goods.

LAW 600: SECURED TRANSACTIONS (3 CREDITS)

This course provides an introduction to the law governing contractually created interests in personal property used to secure payment or performance of obligations. The course involves a study of the creation, perfection, priority and enforcement of security interests in personal property under Article 9 of the Uniform Commercial Code. The course also includes an examination of relevant provisions of the Bankruptcy Code and some other state and federal statutes that affect security interests. **Prerequisite: Property I**

LAW 6096: SEM: PROBLEMS IN CRIMINAL JUSTICE (2 CREDITS)

This seminar will consider selected problems important in criminal practice, including prosecution and defense of terrorism, complex criminal organizations, white collar crime, constitutional and non-constitutional criminal procedure, and the ethics of prosecution and defense. Students will work collaboratively and individually on litigation-oriented problems. Some class sessions will be conducted as simulations. This course can satisfy the Writing Requirement and also counts toward completion of the Advocacy Certificate.

LAW 950: SEM: TAX POLICY

This seminar will provide instruction in federal income tax research materials and methods and will explore the tax legislative process and tax policy analysis that drives the development of tax law. Students will be required to prepare answers to research interrogatories and, with individualized supervision, a major tax research paper.

LAW 909: SEM: VOTING RIGHTS AND ELECTION LAW (2 CREDITS)

Though we often think of the electoral process as central to the shaping of law, the political process itself is governed by laws that affect the outcome of elections and, by extension, public policy. This course examines those foundational laws, whether they be constitutional or statutory. Topics include the right to vote; First Amendment rights of candidates, voters, political speakers, and parties; the Voting Rights Act's and the Constitution's constraints on the drawing of district lines; and the place of money in the electoral process.

Pre-requisite: Constitutional Law

LAW 800: STATE ADMINISTRATIVE LAW (2 CREDITS)

This course examines the practice of administrative law in the states with particular emphasis on Pennsylvania. Building on the foundation of the first-year federal administrative law course, State Administrative Law has two objectives. One goal is to help students develop a pragmatic orientation in preparation for the practice of state administrative law. The second objective of the course is to examine differences between state and federal administrative law. First, state procedural due process and separation of powers law are different, and frequently litigated. Second, the text of the Pennsylvania constitution itself is unique, which has led to variations from federal administrative law. Third, Pennsylvania has its own statutory administrative code, which is different from the federal Administrative Procedure Act. Fourth, some areas of administrative law are more pervasive in the states. For example, licensing application, renewal, suspension and revocation practice and procedure are major parts of state law. The course will examine all of these areas at length.

Pre-requisite: Administrative Law

LAW 773: STATE CONSTITUTIONAL LAW (2 OR 3 CREDITS)

This course examines the significance of state constitutions, their role in our federal system, and competing approaches to their interpretation. Particular emphasis is placed on the importance of state declarations of rights in providing guarantees in addition to, and different from, federal guarantees of individual rights, and on separation of powers issues. Other topics include local government, public education, state and local taxation, limits on debt and expenditures, and the processes of amending or revising state constitutions.

Pre-requisite: Constitutional Law

LAW 6097X: SUSTAINABILITY LAW AND PRACTICE (2 CREDITS).

Sustainable development is the internationally and nationally recognized framework for reconciling development (economic development, social wellbeing, and peace and security) with environmental protection and restoration. This is a skills class. Lawyers are using sustainable development in a variety of different ways, and are almost certainly going to use sustainable development even more in the future. Sustainable development provides clients with more choices, can reduce their costs, and will enable them to better address climate change and resource constraints. Lawyers who understand the decision-making tools and skills of sustainable development will be better able to help clients than those who do not. This class will discuss in detail the decision-making tools of sustainable development (such as integrated decision-making, precautionary approach). It will also discuss specific approaches to sustainable development in law practice. Students will write one or more practice-oriented papers. There will be no exam.

LAW 519: TORTS I (2 CREDITS)

This course examines and analyzes the general theories of tort liability for injuries to persons or property: intentional misconduct, negligence, and strict liability. The course may also introduce principles and theories of products liability. Defenses to all theories of liability are also covered.

LAW 626: TRIAL ADVOCACY WORKSHOP (1 CREDIT)

Please contact the Trial Advocacy Society for more information.

LAW 781: TRIAL METHODS (2 or 3 CREDITS)

Trial Methods is a semester-long course focusing on oral trial practice skills and on strategy and planning for civil or criminal trials. One hour each week will be devoted to lectures and demonstrations of trial skills. Two hours each week will be devoted to simulation exercises under the supervision of experienced practitioners and judges. The course will conclude with a short jury trial. Trial Methods is graded pass/fail. Students may not take both Trial Methods and I.T.A.P.

Pre-requisite: Law 836: Evidence. (Pre-Trial Methods is not a Pre-requisite for Trial Methods.)

LAW 834: WILLS & TRUSTS (4 CREDITS)

The course covers in testate succession; testamentary capacity; execution, revocation and component parts of wills; interpretation of wills; constructive trusts; will substitutes; creation and interpretation of inter vivos and testamentary trusts; future interests; the Rule Against Perpetuities; and ethical and practical considerations in drafting wills and trusts. The course may cover charitable trusts; powers of appointment; fiduciary responsibility; administration of trusts and estates; introduction to estate and gift tax law.