Kansas City Estate Planning Prize Competition
Topic Suggestions

2011
Pre-Mortem Planning with IRAs and Qualified Retirement Plans: The Economics of Account Withdrawals and Roth IRA Conversions  
Joe Price

1) If a trust document is silent, does it become irrevocable upon the grantor's incapacity, and what are the consequences. Does the trustee need to give notice to qualified beneficiaries under the Uniform Trust Code?

2) How can a Grantor restrict the information a beneficiary receives concerning a trust for which they are a beneficiary?

3) If a document is silent, can a person who is given the right to appoint a successor trustee make the appointment to take effect in the future or can they only make an appointment to take effect at the time of the appointment.

Jim Cole

2010
How uncertainty in the estate tax laws affects planning (will the exemption decrease in the future, etc.)  
Julie Welch

What to consider when reviewing/writing wills and estate plans in light of the constant changing rules (if trust is established to get exemption, and the exemption increases, how to assure that the surviving spouse actually ends up with some assets without everything going to the kids).

Julie Welch

Estate Planning Possibilities for Same-Sex Couples.  
Sylvan Siegler

Sylvan Siegler

Who bears the burden of the estate tax; state law vs. drafting? Perhaps limit the discussion to US and to KS and MO laws.  
John Davis

2009
"How the death of a real estate owner affects the owner's passive activity losses under IRC 469."  
Joe Price

2008
How the low income tax rate on capital gains affects estate planning considerations (beginning in 2008, the capitals gains rate will be 0% for those in the 10% and 15% tax rate brackets other than those affected by the kiddie tax - and the maximum capital gains tax rate is 15%).  
Julie Welch

2007
How retirement plan assets affect estate planning (considering ROTH 401(k)s, traditional 401(k)s, and company retirement plans).  
(Julie Welch)

The Impact of the Pension Protection Act of 2006 on Estate Planning (Susan Teson)
Gene Pal:
- Amending Irrevocable Trusts…
- Pension Protection Act of 2006 (PPA 2006) – After two decades of efforts by a coalition of charities, Sec. 1201 of the bill permits current gift IRA charitable rollovers….
- Considerations for Maximizing the Benefits and Minimizing the Traps Associated with Irrevocable Life Insurance Trusts
- Using Special/Supplemental Needs Trusts – Why and How To, Drafting Tips and Traps….
- Potential Liability for Litigators Not Recommending Asset Protection Trusts or Special/Supplemental Needs Trusts in Settlement Situations
- Drafting to Maximize the Benefits and Minimize the Limitations of Corporate Trustees
- Friends or Family Members as Successor Trustees – Opportunities and Traps
- Better Charitable Planning Techniques in Estate Planning – basic to advanced
- “Dealing with the Body” – Someone Died, Now What?
- Utilizing DPOAs – Opportunities and Traps
- Joint Trusts – Using Them Better/Minimizing their Limitations/Traps
- UTMAs or UGMAs vs. Gifting Trusts vs. Section 529 Plans
- Review of the Effectiveness of Health Care Directives/Planning Considerations for Health Care Directives
- Estate Planning for Resident Aliens
- Estate and Gift Taxation of Nonresident Aliens
- Private Foundations as Charitable Venture Capitalists – Why, How and How Not
The recipients of the 2010 Kansas City Estate Planning Symposium Prize are as follows:

For tax related papers:
First Place: Hamid M. Pour - Formula And Defined Value Clauses - The Fight Against The IRS’s Public Policy Arguments
Second Place: Ryan Lee White - Family Business Succession Planning And The Uncertainty in 2010

For non-tax related papers:
First place: Andrea Leigh Ridlen - Keeping It In The Family: The Obstacles To Transferring Property At Death To Children Of First Marriages
Second Place: Arthur Salazar* - Pet Trusts: Begging For Some Of Your Estate

Selection committee:
Law School: Prof. Cheslik, Randy Gardner
FEPS committee: Gene Pal, Lynn Cockle
Estate Planning Society: Gretchen Gold, Mindy Ward

The recipients of the 2009 Kansas City Estate Planning Symposium Prize are as follows:

For tax related papers:
1st place Myron E. Sildon Excellence in Tax related Estate Planning award: Katie Woods, Law 3L
Paper title: Hands Off My Loot! Why Domestic Self-Settled Asset Protection Trusts Are Good for America

For non-tax related papers:
1st place award: Heather Morris, Law 2L
Paper title: To Everything There is a Season: A time for Change to the Missouri Probate Code's Procedures for Dispensing with Administration

Selection committee:
Law School: Prof. Hoyt, Randy Gardner
FEPS committee: Gene Pal, Joe Morris, Susan Teson
Estate Planning Society: Gretchen Gold, Mindy Ward, Bob Beachy

The recipients of the 2008 Kansas City Estate Planning Prize competition are as follows:

For tax related papers:
1st place "Myron E. Sildon Excellence in Tax related Estate Planning" award ($1,000): Elizabeth Dillinger, Law 3L
Paper title: A Not So Starry Night: The Pension Protection Act's Destruction of Fractional Giving
2nd place award ($500): April Lutes, Bloch School of Business Masters in Accounting
Paper Title: GRATS: Useful Tools for Estate Planning

For non-tax related papers:
1st place award ($1,000): Jennifer Berhorst, Law 2L
Paper title: Unmarried Cohabitating Couples: A Proposal for Inheritance Rights Under Missouri Law
2nd place award ($500): Breahn Vokolek, Law 3L
Paper Title: America Gets What It Wants: Pet trusts and a Future for Its Companion Anim

Selection committee:
Law School: Prof. Hoyt, Randy Gardner
FEPS committee: Gene Pal, Joe Morris
Estate Planning Society: Gretchen Gold, Mindy Ward
The recipients of the 2007 Kansas City Estate Planning Prize competition are as follows:

For tax related papers:
1st place "Myron E. Sildon Excellence in Tax related Estate Planning" award ($1,000): Nikola Smith, Tax LLM  
Paper title: "Tax Advantageous Alternatives for Funding the Education of Children and Grandchildren"

2nd place award ($500): Erika Williams, Bloch School of Business Masters in Accounting  
Paper Title: "IRD: Whose Money is it anyway?"

For non-tax related papers:
1st place award ($1,000): Cort MacBeth Smith, 3L  

2nd place award ($500): Adam K. Patchett, Tax LLM  
Paper Title: "What can Grandma do Now? Medicaid Eligibility and Medicaid Planning After the Enactment of the Deficit Reduction Act of 2005"

Selection committee:  
Law School: Prof. Hoyt, Prof. Belian  
FEPS committee: Gene Pal, Joe Morris  
Estate Planning Society: Bob Beachy, Tom Wallingford

The recipients of the 2006 Kansas City Estate Planning Prize competition are as follows:

For tax related papers:
1st place “Myron E. Sildon Excellence in Tax related Estate Planning" award ($1,000): Bret Engel, 3L  
"The Development, Status, and Viability of the Conservation Easement as a Private Land Conservation Tool in the Western U.S."

2nd place award ($500): Susannah Evans, J.D. December 2005, "The Landscape of Transferring Art"

For non-tax related papers:
1st place award ($1,000): Scott Thein, 3L  
"The Spendthrift Provision and the Self-Settled Trust: A Powerful Combination Under the New Missouri Uniform Trust Code."

2nd place award ($500): Anna Braukman, 3L  
"Grandma Has a Girlfriend, Estate Planning for Non-Traditional Couples in Missouri"

Selection committee:  
Law School: Prof. Hoyt, Prof. Cheslik  
FEPS committee: Steve Wright, Joe Morris  
Estate Planning Society: Donna Patton, Gretchen Gold

The recipients of the 2005 Federal Estate Planning Prize competition are as follows:

For tax related papers:
"The Myron E. Sildon Excellence in Tax related Estate Planning" award ($1,000), Stephanie Reeves, LL. M., “I need the money now!”, Accessing Funds in a Qualified Retirement Plan before age 59 ½ without incurring the §72(t) penalty on early distributions"

For non-tax related papers:
1st place award ($1,000), Geoffrey Willmoth, (3L), "When is a pretermitted spouse pretermitted? Untangling the problems created under Missouri §474.235 when surviving spouses were included in the will before they were married"

2nd place award ($500), Amy Brozenic, 3L, “Exploring Ethical Dilemmas in Estate Planning”

2nd place award ($500), Jessica Haynes, 3L. “Quieting the “Noisy” Trusts of the Missouri Uniform Trust Code"

Selection committee:  
Law School: Prof. Hoyt, Prof. Cheslik  
FEPS committee: Steve Wright, Joe Morris  
Estate Planning Society: Shannon Barks, Gretchen Gold

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For tax related papers:
“The Myron E. Sildon Excellence in Tax related Estate Planning” award ($1,000), Stephanie Reeves, LL. M., “I need the money now!”, Accessing Funds in a Qualified Retirement Plan before age 59 ½ without incurring the §72(t) penalty on early distributions”

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Selection committee:  
Law School: Prof. Hoyt, Prof. Cheslik  
FEPS committee: Steve Wright, Joe Morris  
Estate Planning Society: Shannon Barks, Gretchen Gold

The winners of the 2004 Federal Estate Planning Prize competition are as follows:
For tax related papers:
2nd place award ($500), David Scott Lindstrom, 2L (Dec grad), “Border Wars: does Kansas or Missouri have the best college savings plans?”

For non-tax related papers:
1st place award ($1,000), Joseph D. Growney, 3L, “The Need for an Enforceable Pet Trust Statue in Missouri”
2nd place award ($500), No award given, only three papers submitted

Selection committee:
Law School: Prof. Hoyt, Prof. Cheslik
FEPS committee: Susan Teson, Joe Morris
Estate Planning Society: Shannon Barks, Steve Wright

The winners of the 2003 Estate Planning Society of Kansas City Prize are as follows:

For tax related papers:
1st place award ($1,000), Courtney Lieb, “The IRS Wages War on the Family Limited Partnership: How to establish a Family Limited Partnership that will withstand attack”
2nd place award ($500), Danielle Merrick, “529: States’ nightmare, Estate Planners’ Dream”

For non-tax related papers:
1st place award ($1,000), Amy Broockerd, “U.S. v. Craft: Pulling the stakes out from under Tenancy by the Entirety”
2nd place award ($500), Emily Donaldson, “Plaintiff’s Brief in Support of Article 78 Relief”

Selection committee:
Law School: Prof. Hood, Prof. Cheslik
FEPS committee: Susan Teson, Joe Morris
Estate Planning Society: Shannon Barks, Steve Wright

The winners of the 2002 Estate Planning Society of Kansas City Prize are as follows:

First Place award ($1,500): Martha J. Damon, The Disappearing Federal State Death Tax Credit: The States Respond?
Second Place award ($750): Courtney Lieb, “Self-Settled” Spendthrift Trust Bandwagon: Proposed Missouri Spendthrift Trust Legislation
Honorable Mention: Jeanne M. Janchar

Selection committee:
Law School: Prof. Hood, Prof. Hoyt
FEPS committee: Cathy Zumbehl, Joe Morris
Estate Planning Society: Steve Krueger, Maurice O’Sullivan

The winners of the 2001 Estate Planning Society of Kansas City Prize are as follows:

First Place Award: Steve Wright, “Tax Planning for Inherited IRA’s”
Second Place Award: David McCollum, “Life Insurance Planning--Avoiding Gross Estate Inclusion of Large Death Benefits”

Selection committee:
Law School: Prof. Hood, ??
FEPS committee: Cathy Zumbehl, Joe Morris
Estate Planning Society: Eric Tanner and Steve Harmon

The winner of the 2000 Estate Planning Society of Kansas City Prize are as follows:
Lisa R. Joyce, "Till Death Do Us Part: Avoiding Malpractice When Planning the Estate for a Remarried Client"

The winner of the 1999 Estate Planning Society of Kansas City Prize are as follows:
First year Prize was given: Melinda Ward