

## University of Missouri-Kansas City School of Law

### Christopher R. Hoyt

#### RECENT FACULTY SCHOLARSHIP

*Charitable Gifts by Subchapter S Corporations and by Shareholders of Stock*, ALI-ABA EST. PLAN. COURSE MATERIALS J. (2006).

*Stretch This: Strategies for Employees at Companies that Liquidate Retirement Accounts at Death*, 145 TR. & EST. 50 (2006).

*Funding Bypass Trusts with Retirement Assets*, 18 PROB. & PROP. 10 (May/June 2004).

*Sometimes It's Better to Avoid Stretch IRAs*, 148 TR. & EST. 38 (Mar. 2003).

*Solutions for Estates Overloaded with Retirement Plan Accounts: The Credit Shelter CRUT*, 141 TR. & EST. 21 (May 2002).

*When the Estate is the IRA Beneficiary*, 141 TR. & EST. 17 (Nov. 2002).

*The 800-lb. Gorilla*, 141 TR. & EST. 14 (Oct. 2002).

*How the New IRA Distribution Regulations Affect Charitable Gift Planning*, 5 J. GIFT PLANNING 5 (2nd Quarter 2001).

#### RECENT FACULTY PROFESSIONAL ACTIVITY

*Planning Strategies for Retirement Accounts in Large Estates*  
National Planning Conference for High Net Wealth Individuals, American Institute of Certified Public Accountants, Las Vegas, NV, April 18, 2004.

*How to Structure Charitable Bequests from Retirement Plan Accounts and Tax Rules Governing Charitable Gifts of Subchapter S Corporation Stock*  
ALI-ABA Program on Charitable Giving Techniques, Boston, MA, June 11, 2004.  
ALI-ABA Program on Charitable Giving Techniques, Chicago, IL, May 30, 2003.

*Estate Planning for Retirement Assets Integrated with Charitable Giving Strategies*  
Denver Community Foundation, Denver, CO, Aug. 25, 2004.  
30th Annual Conference, Probate & Trust Law, Minnesota CLE, Minneapolis, MN,  
June 17, 2004.

Tallahassee Estate Planning Council, Tallahassee, FL, May 25, 2004.

Greater Spokane Estate Planning Council, Gonzaga University School of Law, May 11, 2004.

*Charitable Planning for IRAs and Retirement Plan Accounts*

Colorado Planned Giving Council Annual Conference, Denver, CO, Aug. 26, 2004.

Advanced Tax-Exempt Planning for Professional Advisors Program, Children's Hospital & Research Foundation, Oakland, CA, June 3, 2004.

Advanced Tax-Exempt Planning for Professional Advisors Program, Children's Hospital Foundation, Seattle, WA, June 1, 2004.

*Optimal Lifetime and Estate Planning Strategies for Charitable Gifts*

Snohomish County Estate Planning Council, Everett, WA, June 2, 2004.

*Legal Seminar for Community Foundation CEOs and Legal Counsel*

Georgia Council of Community Foundations, Atlanta, GA, Feb. 17, 2004.

*Optimal Strategies for Charitable Gifts*

Mizner Center for the Arts, Boca Raton Art Museum, Boca Raton, FL, March 9, 2004.

*Legal Developments that Affect Community Foundations*

Illinois Council of Community Foundations (Statewide Telephone Link Conference), March 18, 2004.

*Estate Planning for Retirement Plan Accounts*

ALI-ABA STEP's Estate Planning Program, Emory University Law School, Atlanta, GA, July 1, 2004.

Piedmont Club, Winston-Salem, NC, Oct. 2, 2003.

ALI-ABA STEP's Estate Planning Program, Emory University Law School, Atlanta, GA, July 10, 2003.

*Family and Charitable Estate Planning with Retirement Plan Accounts*

Foundation for Appalachian Ohio, Nashport, OH, May 18, 2004.

Louisville Estate Planning Council, Louisville, KY, May 14, 2004.

Jewish Federation of Greater Washington, D.C., Tysons Corners, VA, May 5, 2004.

York County Estate Planning Council, York, PA, May 3, 2004.

Tampa Bay Estate Planning Council, Tampa, FL, March 24, 2004

Charlotte County Estate Planning Council, Port Charlotte, FL, March 23, 2004.

Jewish Community Foundation, Boca Raton, FL, March 10, 2004.

Quad Cities Estate Planning Council, Davenport, IA, Jan. 16, 2004.

Ohio Wesleyan University, Delaware, OH, Dec. 4, 2003.

Bruckner Nature Center, Troy, OH, Dec. 3, 2003.

Fort Worth Club, Fort Worth, TX, Nov. 17, 2003.

Columbus State University, Columbus, GA, Nov. 11, 2003.

Plantation Country Club, Venice, FL, Oct. 14, 2003.

Foothill-DeAnza Community Colleges Foundation, Los Altos, CA, Sept. 25, 2003.

American Red Cross, San Francisco, CA, Sept. 24, 2003.

Topeka Public Library & Topeka Community Foundation, Topeka, KS, Sept. 16, 2003.

The St. Louis Planned Giving Council and the Bar Association of Metropolitan St. Louis, St. Louis, MO, June 12, 2003.

Oklahoma City Community Foundation, Oklahoma City, OK, June 11, 2003.

Princeton Community Foundation and Princeton Area Planned Giving Council, Princeton

University, Princeton, NJ, June 2-3, 2003.

*Structuring IRA Beneficiary Designations*, speaker in *Stanley Quizes the Estate Planning Experts*, UMKC CLE, nationwide telephone link broadcast, Sept. 4, 2003.

*Implications of Pending Tax Legislation on Charitable Gifts from Retirement Accounts*  
Advanced Estate Planning Institute for Charitable Gifts, New York City, NY, June 4, 2003.

*Structuring Charitable Gifts from IRAs and Retirement Plans (with an emphasis on Community Foundations)*  
Florida Trust Bankers Liaison Conference, Naples, FL, June 6, 2003.

*Lifetime and Testamentary Estate Planning for Charitable Gifts*  
Ronald McDonald House of Indiana, Indianapolis, IN, Aug. 26, 2003.  
Museum of Indian Culture, Santa Fe, AZ, Aug. 6, 2003.  
Legacy Foundation, Merrillville, IN, June 17, 2003.

*Recent Developments Affecting Wealth Transfer Tax and Charitable Planning*, Moderator of Panel and Presenter, ABA Joint Meeting of Section of Taxation and Section of Probate & Property, Chicago, IL, Sept. 13, 2003.

*Funding a Bypass Trust with Retirement Assets and The C.A.R.E. Legislation: Planning Strategies for Charitable IRA Rollover*, 2003 Notre Dame Tax & Estate Planning Institute, Notre Dame University, South Bend, IN, Sept. 18, 2003.

*Planning for Retirement Plan Distributions*, Estate Planning Symposium, UMKC-CLE, Kansas City, MO, Sept. 19, 2003.

*Planning Strategies for Charitable IRA Rollover*  
Mid-America Planned Giving Council, Rockhurst University, Kansas City, MO, Nov. 17, 2003.  
National Committee on Planned Giving, Annual Meeting, Cincinnati, OH, Oct. 24, 2003.

*Update on Charitable Developments*  
ABA Meeting of the Leadership of Section of Probate & Property, New Orleans, LA, Nov. 15, 2003.

*Advanced Charitable Giving Strategies*, Distinguished Gifts Conference, American Cancer Society, Marriott Hotel, New Orleans, LA, Feb. 27, 2003.

*Implications of Pending Tax Changes on Charitable Giving*, Adnet, Council on Foundations, Wyndham Hotel, Miami Beach, FL, March 25, 2003.

*Funding Bypass Trusts with Retirement Assets*, American Bar Association (Section of Probate & Trust), Waldorf-Astoria Hotel, New York City, NY, April 3, 2003 (solo presentation in the morning, then chaired panel on the same topic in the afternoon).

*How to Structure Charitable Gifts from IRAs Under the New Distribution Rules*, National Committee on Planned Giving Annual Meeting, Indianapolis Conference Center, Indianapolis, IN, October 3, 2001.

*Structuring Complex Charitable Gifts from Subchapter S Corporations*, The USC Tax Institute, Los Angeles, CA, Jan.16, 2002.

*Structuring Charitable Bequests of IRD Assets*, Heckerling Institute on Estate Planning, University of Miami, Fountainbleu Hotel, Miami Beach, FL, Jan. 8, 2002.

*Optimal Lifetime and Estate Tax Strategies for Charitable Gifts*

Hammond, IN, Dec.13, 2001.

University of Houston, Houston, TX, Nov. 28, 2001.

UNLV Foundation, Las Vegas, NV, Nov. 6, 2001.

St. Mary's Hospital Foundation, Grand Junction, CO, Oct. 26, 2001.

Jewish Federation of Metropolitan Chicago, Downtown Hyatt Hotel, Chicago, IL, Oct. 18, 2001.

Community Foundations for Western Michigan, Muskegon, MI, Oct. 9, 2001.

Community Foundation for Middle Tennessee, Nashville, TN, Oct. 4, 2001.

Planned Giving Council of East Texas, Tyler, TX, Oct. 2, 2001.

Children's Medical Center of Dallas, Dallas, TX, Oct. 1, 2001.

The New Britain Foundation for Public Giving, New Britain CT, Sept. 25, 2001.

The Lawn Club, New Haven, CT, Sept. 24, 2001.

Ohio State University, Sept. 7, 2001.

Consortium of Central Wisconsin Community Foundations, Wausau, WI, June 19, 2001.

Oklahoma City Community Foundation, Oklahoma City, OK, June 12, 2001.

Red Cross, St. Louis, MO, June 5, 2001.

The Western North Carolina Community Foundation, Asheville, NC, May 5, 2001.

Spokane Community Foundation, Spokane, WA, May 1, 2001.

Jackson Community Foundation, Jackson, MS, Mar. 6, 2001.

The Racine Community Foundation, Racine, WI, Feb. 6, 2001.

The Dallas Foundation, Dallas, TX, Jan. 23, 2001.

Quad Cities Estate Planning Council, Rock Island, IL, Jan. 16, 2001.

The Toledo Foundation, Toledo, OH, Nov. 28, 2000.

The Jacksonville Community Foundation, Jacksonville, FL, Nov. 16, 2000.

The University of Alabama, Huntsville, AL, Nov. 9, 2000.

Lawrence Memorial Hospital, Lawrence, KS, Nov. 7, 2000.

Indianapolis Planned Giving Council, IN, Indiana, Nov. 2, 2000.

Elkhart County Community Foundation, Elkhart, IN, Nov. 1, 2000.

Saint Francis Medical Center, Grand Island, NE, Oct. 10, 2000.

The Kalamazoo Foundation, Kalamazoo, MI, Oct. 3, 2000.

The Palm Beach Community Foundation, Palm Beach, FL, Sept. 18, 2000.

University of Alabama (Birmingham), Birmingham, AL, Sept. 14, 2000.

The Denver Foundation, Denver, CO, Aug. 24, 2000.

Hawaii Community Foundation, Honolulu, HI, July 12, 2000.

Albuquerque Community Foundation, Albuquerque, NM, June 27, 2000.

Greater Rochester Estate Planning Council, Rochester, NY, June 22, 2000.

Greater Norfolk Foundation, Norfolk, VA, June 20, 2000.

Fox Valley Community Foundation, Appleton, WI, June 8, 2000.

Fond Du Lac Community Foundation, Fond Du Lac, WI, June 7, 2000.

*The New Distribution Rules for IRAs and Retirement Plans*, Silicon Valley Chapter of the California Society of CPAs, Palo Alto, CA, Nov. 13, 2001.

*Complex Charitable Giving Strategies Involving Retirement Plans and Subchapter S Corporations*, Mid Iowa Planned Giving Council, Des Moines, IA, Oct. 30, 2001.

*Legal Seminar for Community Foundations*, Council on Foundations Annual Fall Conference, Vancouver Conference Center, Vancouver, British Columbia, Canada, Oct. 14, 2001.

*Legal Developments That Affect Charitable Organizations, Financial Officers and Administrative Groups*, Fairmont Hotel, Vancouver, British Columbia, Canada, Oct. 14, 2001.

*Structuring Charitable Gifts from IRAs and Retirement Plans*

Notre Dame Tax & Estate Planning Institute, Notre University, South Bend, Indiana, Sept. 20, 2003.

American Bankers Association Trust Institute, Hyatt Hotel, Chicago, Illinois, Aug. 23, 2003.

American Bankers Association Trust Institute, Intercontinental Hotel, Chicago, Illinois, Aug. 24, 2002.

ALI-ABA STEPs Estate Planning Program, Emory University Law School, Atlanta, Georgia, July 10, 2002.

Charitable Giving Symposium, The Greater Kansas City Community Foundation and Jewish Community Foundation of Kansas City, Heartland Theatre, Kansas City, Missouri, Oct. 11, 2001.

2001 Notre Dame Tax & Estate Planning Institute, Notre Dame University, South Bend, Indiana, Sept. 20, 2001.

Estate Planning Symposium, McLean, Virginia, Apr. 26, 2001.

Napa Valley Community Foundation, Napa Valley, California, Mar. 22, 2001.

Community Foundation of Broward, Fort Lauderdale, Florida, Mar. 1, 2001.

Kansas City Society of CPAs, Kansas City, Missouri, Jan. 30, 2001.

Jewish Federation of Washington, D.C., Washington, D.C., Jan. 9, 2001.

Franklin College, Franklin, Indiana, Nov. 2, 2000.

Jewish Federation Of Tucson, Tucson, Arizona, Oct. 17, 2000.

Colorado Planned Giving Roundtable, Denver, Colorado, Aug. 24, 2000.

Colorado Planned Giving Roundtable, Inverness Club, Denver, Colorado, Aug. 23, 2000.

Community Foundation of Western Massachusetts, Springfield, Massachusetts, June 1, 2000.

The Boston Foundation, Boston, Massachusetts, June 1, 2000.

The Clermont Philanthropic Collaborative, Batavia, Ohio, May 10, 2000.

The Greater Cincinnati Foundation, The Queen City Club, Cincinnati, Ohio, May 10, 2000.

*Structuring Charitable Gifts from IRAs Under the New Distribution Rules*, National Committee on Planned Giving Annual Meeting, Indianapolis Conference Center, Indianapolis, Indiana, Oct. 3, 2001.

*Tax Planning for Lifetime and Testamentary Charitable Gifts*

Mid-Empire Planned Giving Council, Riverside, California, Sept. 12, 2001.

*Navigating Uncharted Estate and Charitable Waters*, presented on behalf of the Orange County Community Foundation, Newport Beach, California, Sept. 11, 2001.

*Estate Planning for Retirement Plans*, ABA STEPs Estate Planning Program, Emory University, Atlanta, Georgia, July 14, 2001.

*Structuring Charitable Bequests for Maximum Tax Advantage*

ALI-ABA Institute for Advanced Estate Planning, University of Wisconsin-Madison, Madison, Wisconsin, June 20, 2003.

ALI-ABA Institute for Advanced Estate Planning, University of Wisconsin-Madison, Madison, Wisconsin, June 28, 2002.

Nebraska Bar Association, Estes Park, Colorado, July 2, 2001.

ALI-ABA Institute For Advanced Estate Planning, University of Wisconsin - Madison, Madison, Wisconsin, June 18, 2001.

*Structuring Charitable Bequests From Retirement Plan Accounts*, ALI-ABA Program on Charitable Giving Techniques, Stanford Renaissance Court, San Francisco, California, June 1, 2001.

*Tax Rules Governing Charitable Gifts of Subchapter S Corporation Stock*, ALI-ABA Program on Charitable Giving Techniques, Stanford Renaissance Court, San Francisco, California, June 1, 2001.

*The Impact of the New IRA Tax Regulations on Charitable Giving*,

The Jewish Federation of Baltimore, Baltimore, Maryland, May 24, 2001.

UMKC Flarsheim Council, UMKC, Kansas City, Missouri, Apr. 19, 2001.

American Cancer Society Annual Meeting, Newport Beach, California, Apr. 5, 2001.

The Big 12 Conference, Fairmont Hotel, Kansas City, Missouri, Mar. 7, 2001.

*IRA Distribution Rules Made Simple*,

Federal Estate Planning Institute, Bartle Hall, Kansas City, Missouri, May 18, 2001.

53rd Annual Northern Trust Estate Planning Symposium, Westwood, California, May 10, 2001.

53rd Annual Northern Trust Estate Planning Symposium, Pasadena, California, May 10, 2001.

53rd Annual Northern Trust Estate Planning Symposium, Newport Beach, California, May 9, 2001.

53rd Annual Northern Trust Estate Planning Symposium, San Diego, California, May 8, 2001.

National Committee on Planned Giving Annual Meeting, Orlando, Florida, Oct. 26, 2000.

*Private Foundations, Supporting Organizations and Donor Advised Funds*, American Bar Association Meeting of Section of Probate and Trust, Arlington, Virginia, Apr. 27, 2001 (Moderator).

*Charitable Uses of Retirement Plan Accounts*, Jewish Community Foundation of Greater Washington, Chevy Chase, Maryland, Apr. 26, 2001.

*A Critique of the Legislative and Regulatory Proposals for Donor Advised Funds*, Annual Meeting of the Advancement Network, Tucson, Arizona, Apr. 3, 2001.

*Legal Seminar For Community Foundations*, Northern California Community Foundation Institute, San Francisco, California, Mar. 21, 2001.

*Donor Advised Funds: The New Vehicle of Philanthropy*, South Florida Collaboration for the Promotion of Philanthropy, Miami, Florida, Mar. 1, 2001.

*Charitable Planning Strategies for Income in Respect of Decedent Assets*, Philadelphia Estate Planning Council, Philadelphia, Pennsylvania, Feb. 20, 2001.

*Retirement Planning for Women*, Community Foundation of the Great River Bend, Bettendorf, Iowa, Jan. 16, 2001.

*Navigating the Maze of Retirement Plan Laws*, Planned Giving Council of the Nation's Capitol, Washington, D.C., Jan. 9, 2001.

*Structuring Charitable Gifts From IRAs*, Nationwide Internet & Audio Broadcast To 101 Locations Across The United States (including Kansas City), sponsored by The National Committee On Planned Giving, Dec. 7, 2000.

*Laws That Govern Community Foundations*, Council on Foundations Annual Meeting, Milwaukee, Wisconsin, Sept. 24, 2000.

*Legal Developments Affecting Charitable Giving*, Community Foundations Fiscal Officers Group Milwaukee, Wisconsin, Sept. 24, 2000.

*Estate Planning for Retirement Plans*, ABA Estate Planning Program, Emory University, Georgia, June 28, 2000.

*Structuring a Charitable Bequest from a Donor's Retirement Plan Account*, ALI-ABA Program on Charitable Gift Planning, Boston, Massachusetts, June 2, 2000.

*Charitable Planning with IRAs and Income in Respect of Decedent Assets*, The Milwaukee Jewish Foundation, Milwaukee, Wisconsin, May 24, 2000.

*Optimal Charitable Planning Strategies in the Silicon Valley*, Hope Rehabilitation Institute, San Jose, California, May 18, 2000.

*Structuring Charitable Gifts of IRAs and Retirement Plan Accounts*, Hamilton County Estate Planning Society, Harry T. Wilks Conference Center at the Miami University--Hamilton Campus, Ohio, May 9, 2000.

*Estate Planning for Retirement Plan Assets, Especially Charitable Gifts*, National Association of Professional Financial Advisors, Minneapolis, Minnesota, May 4, 2000.

*Rules for Charitable Gifts from Retirement Plan Accounts*, National Meeting of the American Council on Charitable Gift Annuities, St. Louis, Missouri, Apr. 27, 2000.

*Legal Update for Community Foundations*, Advancement Network of Community Foundations, Charleston, South Carolina, Mar. 21, 2000.

*The Use of Retirement Plans for Charitable Giving*, Advancement Network of Community Foundations, Charleston, South Carolina, Mar. 21, 2000.

*Structuring Charitable Gifts of IRAs and Other IRD Assets*, Columbus Jewish Community Foundation, Columbus, Ohio, Mar. 14, 2000.

*Recent Developments: Tax Laws Affecting Philanthropy*, Big 12 Foundations Conference, Kansas City, Missouri, Mar. 8, 2000.

*Estate Planning Strategic for Retirement Plans and Charitable Gifts*, Lincoln Estate Planning Council, Lincoln, Nebraska, Feb. 29, 2000.

*Structuring Charitable Gifts of IRAs and Other IRD Assets*, American Bar Association (ABA) Midyear Meeting of the Section of Taxation, San Diego, California, Jan. 21, 2000.