

curriculum vitae: Spring, 2022

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education:

A.B. with honors in English literature, Indiana University (Bloomington)

M.A. in English literature, University of Chicago

J.D., St. Louis University School of Law

LL.M. in taxation law, Washington University (St. Louis) School of Law

employment:

manager, noncash research, Charitable Solutions, LLC, 2018 to present

[planned gift risk management consulting]

private consultant, 2002 to present

- designing tax planning strategies, drafting trust documents and legal research memoranda, and preparing various tax returns, including Forms 1041, 706, 709, 5227, and 990-PF
- legal research and drafting trial and appellate briefs
- [foregoing services offered to licensed professionals only]
- calculation of actuarial factors and qualified appraisals of "income" and remainder interests in charitable split-interest trusts, gift annuities, etc.

freelance legal writer

- writer and editor, "Jack Straw" fortnightly newsletter, launched January 2018

[reporting and in-depth analysis of developments in federal transfer taxation law and in state law relating to intergenerational transfers]

- writer and editor, <https://charitableplanning.com/>, 2007 to 2017

[subscription website providing daily coverage of developments in federal tax law of particular interest to charitable gift planners]

solo law practice, 1991 through 2002

- with concentration in transfer tax planning and probate administration, including contested probate matters

trust counsel, Mercantile Bank of St. Louis, N.A., mid-1980s through 1991

- in-house legal advisor, primarily to real estate and fiduciary income tax functions

adjunct faculty, evening division, St. Louis University School of Law, mid 1990s

- courses in future interests and tax-driven estate planning

selected seminar papers and publications:

"Trigger warning: the 'safe harbor' at section 420," The St. Louis Bar Journal, vol. 68, p. 24 (Spring 2022)

"A magical action for naught: nonfungible tokens," Bloomberg Tax (Bureau of National Affairs) <https://news.bloombergtax.com/daily-tax-report/a-magical-action-for-naught-nonfungible-tokens> (06/07/21)

"PG 103: what every gift planner should kinda know," adapted from materials initially developed for HalfMoon Education, Inc. (see below) (October 2020)

- [asynchronous webinar series and accompanying book-length text]

"Section 112: the problem child of the Uniform Trust Code," Estate Planning (Thomson Reuters) vol. 46, no. 7, p. 32 (July 2019)

"Income ordering rule shifts benefit to lower generation," 163 Tax Notes 1031 (05/13/19)

- [a critique of PLR 201825007]

"Accelerating the remainder gift: two case studies," paper presented at the 2018 National Conference on Planned Giving, Las Vegas, NV (10/19/18)

- [tax and nontax considerations arising in connection with (a) commuting a charitable remainder trust or assigning part or all of the unexpired "income" interest to the

remainderman outright or in exchange for a gift annuity, of (b) assigning part or all of a gift annuity to the issuing charity]

- also presented at the 2019 Western Regional Planned Giving Conference (05/31/19)

"Charitable gift planning," webinar series through HalfMoon Education, Inc. (December 2017)

- [series of six webinars, one hundred minutes each, ten hours total, covering the basic principles of tax-advantaged charitable gift planning, from percentage limitations and reduction rules through bargain sales, gift annuities, remainder annuity and unitrusts, pooled income funds, "grantor" and nongrantor lead trusts, etc.]

"Letter ruling on constructive trust addition omits key questions," 157 Tax Notes 841 (11/06/17)

- [exploring questions not addressed in PLR 201735005, confirming that an adjustment between the trustee of a multi-generational trust and a nonskip beneficiary arising from the misreporting of capital gain as a passthrough item would not cause the trust to lose its grandfathered status as exempt from the generation-skipping transfer tax or trigger other transfer tax consequences for the beneficiary]

"Waiting for the other shoe," 156 Tax Notes 1575 (09/18/17)

- [examining in detail the issues raised -- and some overlooked -- in the Tax Court decision in *Estate of Dieringer v. Commissioner*, 146 T.C. 117 (2016), which disallowed a large portion of a claimed estate tax charitable deduction for a transfer of the decedent's controlling interest in a closely-held corporation to a private foundation, where the corporation redeemed the stock at a steep discount from its reported estate tax value. At the time of publication, the decision was pending appeal to the 9th Circuit federal appeals court, which later affirmed.]

"Why the nonprofit sector should care about transfer tax reform," paper presented at the 2016 Minnesota Planned Giving Council annual conference in St. Paul, MN (11/17/16)

"Landmark or mirage," article published in North Carolina Lawyers Weekly (05/20/16)

- [examining procedural anomalies undermining the viability of *Brown Bros. Harriman Trust Co. v. Benson*, 688 S.E.2d 752 (N.C.App. 2010), as precedent on the question whether a statute abrogating the rule against perpetuities as to trusts violates a state constitutional prohibition of perpetuities]

"Income and transfer tax issues arising from split interest gifts," paper presented at the 2013 Minnesota Planned Giving Council annual conference in St. Paul, MN (09/26/13)

- also presented at various Oregon Community Foundation breakfast and luncheon meetings in 2013

"Exiting the underproductive charitable remainder trust," paper presented at the 2012 National Conference on Planned Giving in New Orleans, LA (10/04/12)

- updated version presented at breakfast meeting of Northwest Planned Giving Roundtable 07/17/15

"Don't try this at home: reforming the nonqualified split interest trust," paper presented at the 2009 National Conference on Philanthropic Planning in National Harbor, MD (10/15/09)

- earlier version presented at luncheon meeting of Eastern Iowa Planned Giving Council in 2004

"A second bite of the apple: commuting the underproductive charitable remainder trust," paper presented at the 2003 National Conference on Planned Giving in Cincinnati, Ohio (10/23/03)

"Proposed minimum required distribution regulations afford charitable gift planning opportunities," published at Planned Giving Design Center website (02/08/01)

- revised for publication at 3 Journal of Tax Practice and Procedure 42 (April/May 2001)

"Surrendering the lead interest in a remainder trust," Planned Giving Today, Vol. X, no. 8 (August 1999)

"Aggressive use of section 456.590.2, RSMo. to modify or terminate an irrevocable trust," seminar paper presented at the Missouri Bar annual meeting (09/24/98)

"Funding a charitable remainder trust with encumbered property," paper presented at the Missouri Bar annual meeting (09/19/96)

- revised for publication at Planned Giving Design Center website (07/07/99)

"QTIP proposed regulations require careful drafting approaches to maximize flexibility," 13 Taxation for Lawyers 372 (May/June, 1985)

- cited by Tax Court in support of its decision in *Estate of Howard v. Commissioner*, 91 T.C. 329 (1988), *rev'd* 910 F.2d 633 (9th Cir. 1990)

"QTIP-ing the 'spousal remainder' trust," 41 Journal of the Missouri Bar 85 (March 1985)

selected committee memberships and offices:

Planned Giving Roundtable of Southern Arizona, 2016 to present

- co-chair, program committee, 2017
- chair, program committee, 2018

Northwest Planned Giving Roundtable, 2008 to 2016

- co-chair, conference planning committee, 2012
- chair, conference programming subcommittee, 2010 and 2013

St. Louis Planned Giving Council, 1998 to 2008

- Leave a Legacy program committee, 2002 to 2008

Probate and Trust Law Committee, Missouri Bar

- member, Standing Subcommittee on Trust Law Revision, 1987 to 2002
- co-chair, Standing Subcommittee on CLE, 1994 to 1998

Probate and Trust Law Section, Bar Association of Metropolitan St. Louis

- member, steering committee, 1986 to 2002,
- chair, 1997-98

Taxation Law Committee, Missouri Bar

- co-chair and reporter, ad hoc subcommittee on H.R. 3838 [Tax Reform Act of 1986], 1986

selected other activities:

chair, City of Prescott pedestrian and bicycle advisory working group, 2015

member, board of directors, Prescott Alternative Transportation, 2013 to 2015

- president, 2014 to 2015

member, legislative committee, Bicycle Transportation Alliance, Portland, 2008 to 2012

member, board of directors, Alberta Cooperative Grocery, Portland, 2011 to 2013

- chair, ad hoc bylaws implementation committee, 2011 to 2012
- chair, board maintenance and development committee, 2012 to 2013

volunteer bicycle mechanic, BikeFarm, Portland, 2008 to 2013

[501(c)(3) collective shared bicycle workspace]

founding director, St. Louis Regional Bicycle Federation, 2001 to 2008

- secretary, 2001 to 2004
- chair, policy task force, 2001 to 2004
- chair, policy and advocacy committee, 2004 to 2008

references:

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