

CHRISTOPHER R. HOYT

University of Missouri (Kansas City) School of Law
5100 Rockhill Road
Kansas City, Missouri 64110
Telephone: (816) 235-2395
Fax: (816) 235-5276
E-Mail: hoystc@umkc.edu

EMPLOYMENT

- Employer: University of Missouri - Kansas City School of Law
5100 Rockhill Road, Kansas City, Missouri 64110
- Dates: August, 1981 to Present.
- Position: Professor of Law. Teach courses in the area of federal income taxation and business organizations, including Introduction to Federal Taxation, Business Organizations, Taxation of Business Organizations, Deferred Compensation & Pension Plans, Tax Exempt Organizations and Charitable Planned Giving. Since 2000, have served as the Chair of various American Bar Association Committees on Charitable Organizations (RPTE Section of Trusts & Estates). Speaker at numerous legal and educational programs.
- Employer: Spencer, Fane, Britt & Browne
1400 Commerce Bank Building, 1000 Walnut Street
Kansas City, Missouri 64106-2140
- Dates: June, 1979 to July, 1981.
- Position: Attorney. Prepared legal memoranda, represented clients in court, researched corporate and tax issues, and rendered other legal services.
- Employer: University of Wisconsin Graduate School of Business
Madison, Wisconsin 53705
- Dates: August, 1978 to May, 1979.
- Position: Accounting Instructor (Part-Time).
Taught course in introductory accounting.
- Employer: Internal Revenue Service - Office of District Counsel
Milwaukee, Wisconsin
- Dates: May, 1978 to August, 1978.
- Position: Summer Intern (Full-Time). Researched federal tax issues, including bankruptcy and criminal matters.
- Employer: Grant Thornton (then Alexander Grant & Company)
Madison, Wisconsin
- Dates: January, 1978 to May, 1978.
Position: Tax Intern (Part-Time). Prepared individual, corporate and partnership tax returns.

EDUCATION

School: University of Wisconsin School of Law.
Dates: August, 1975 to May, 1979.
Degree: Juris Doctor (1979), Cum Laude, Upper 10% of class.
Honors: Order of the Coif, Dean's List, Am Jur Awards in Contracts, Real Estate and Trusts and Estates.

School: University of Wisconsin Graduate School of Business.
Dates: June, 1976 to May, 1979.
Degree: Masters of Science in Accounting (1979).
Honors: Beta Alpha Psi, Dean's List, Passed C.P.A. Examination on first attempt, May, 1979.

School: Northwestern University, Evanston, Illinois.
One semester at the University of Hamburg, Germany.
Dates: August, 1971 to June, 1975.
Degree: Bachelor of Arts (1975); Major in Economics; Minor in Mathematics
Honors: Dean's List.

POSITIONS

Chair, American Bar Association Committee on Legislation and Regulations
(The Charitable Group, Section of Trusts and Estates) since 2000
Academic Fellow, American College of Trust and Estate Council ("ACTEC"), since 2005
Editorial Advisory Board, *Trusts and Estates* Magazine, since 2002
Legal Subcommittee of the Council on Foundations, since 1988

HONORS

Estate Planning Hall of Fame, National Association of Estate Planning Councils, 2012
Excellence in Writing Awards, Probate & Property Magazine, 2004, 2010 and 2012
Elmer Pierson Excellence in Teaching Award, 2011
Daniel L. Brenner Faculty Publishing Award, 1994
Salzburg Fellow, Salzburg Seminar, Summer, 1993
Kansas City Tomorrow Program, Year VII, 1986
UMKC Law School Writing Award, 1985

OTHER

Born November 7, 1953 in Milwaukee, Wisconsin
Fluent in German.

Quoted in *The Wall Street Journal*, *MONEY Magazine*, *Forbes*, *The Washington Post*, *The Christian Science Monitor*, *The Tennessean*, *The Seattle Times*, *The Chronicle of Higher Education*, *The Chronicle of Philanthropy*, *Foundation News* and *The Kansas City Star*.

PROFESSIONAL PUBLICATIONS

Tracking the Section 691(c) Deduction, TR. & EST. 31 (June 2013).

Qualified Retirement Plan/IRA Issues for Family Business Owners, ALI-ABA ESTATE PLANNING FOR THE FAMILY BUSINESS OWNER (2013).

So You Wanna Be a Philanthropist? Cost-Benefit Choices for the Philanthropist: Private Foundation, Supporting Organization, or Donor Advised Fund? ALI-ABA ESTATE PLANNING FOR THE FAMILY BUSINESS OWNER (2013).

Charitable Planning with Retirement Accounts and S Corporations, ALI-ABA CHARITABLE GIVING TECHNIQUES (May 2 – 3, 2013).

2013: The Year The Hammer Falls on IRD, TR. & EST. 26 (June 2012).

IRA Distributions and Rollovers – Integrating Estate Planning and Income Tax Planning, 44 U. MIAMI INST. EST. PLAN 201 (2012).

Retirement Assets to a Surviving Spouse – Rollovers and Portability Are Your First Choice, 26 PROB. & PROP. 20 (Jan./Feb. 2012). [This article was awarded the 2012 Excellence in Writing Award by the editors of *Probate & Property* for the Best Practical Use Article of 2012]

Choice of Entity Issues: Partnership, C Corp or S Corp, ALI-ABA ESTATE PLANNING FOR THE FAMILY BUSINESS OWNER (July 18 -20, 2012).

Charitable Planning Issues: S Corporation Solutions and the Whoop-Dee-Doo About Defined Value Clauses, ALI-ABA ESTATE PLANNING FOR THE FAMILY BUSINESS (July 18 – 20, 2012).

IRA Planning, ALI-ABA ESTATE PLANNING FOR THE FAMILY BUSINESS (July 18 – 20, 2012).

Charitable Planning with Retirement Accounts and S Corporations, ALI-ABA CHARITABLE GIVING TECHNIQUES (Apr. 12 – 13, 2012).

Charitable Planning with Retirement Accounts and S Corporations, ALI-ABA CHARITABLE GIVING TECHNIQUES (June 2 – 3, 2011).

Charitable Gifts by S Corporations and Their Shareholders: Two Worlds of Law Collide, 36 ACTEC L. J. 693 (2011).

Charitable Gifts by S Corporations: Opportunities and Challenges, 36 ACTEC L. J. 477 (2010).

How To Do Your Roth Conversion in 2010, 42 U. MIAMI INST. EST. PLAN 301 (2010).

Rethinking Roth IRA Conversions in 2010, 24 PROB. & PROP. 12 (Sept./Oct., 2010) [The article was awarded the 2010 Excellence in Writing Award by the editors of *Probate & Property* for the Best Practical Use Article of 2010]

Fishing for Gifts from Subchapter S Corporations – Catching the Big One Without Getting Snagged, ALI-ABA CHARITABLE GIFT GIVING TECHNIQUES (June 10 – 11, 2010)

So You Want a Roth IRA in 2010?, TR. & EST. 46 (September 2009).

Charitable IRA Rollover in 2010? 2011?, ALI-ABA CHARITABLE GIVING TECHNIQUES (July 9 – 10, 2009)

Charitable Tax-Planning for Closely-Held Businesses and Their Owners, ALI-ABA CHARITABLE GIVING TECHNIQUES (July 9 – 10, 2009)

Charitable IRA Rollover in 2010? 2011?, ALI-ABA CHARITABLE GIVING TECHNIQUES (July 9 – 10, 2009)

Charitable Tax – Planning for Closely – Held Businesses and Their Owners, ALI-ABA CHARITABLE GIVING TECHNIQUES (July 9 – 10, 2009)

Treacherous Waters: Charitable Bequests from Retirement Accounts, TR. & EST. 15 (January 2009).

Thumbs Up: IRS Okays One-step Rollover of a Decedent's Retirement Account into a Roth IRA for a Beneficiary, TR. & EST. 29 (June 2008).

Charitable IRA Gifts in 2007, 21 PROB. & PROP. 16 (Aug. 2007).

Family and Charitable Estate Planning with Retirement Plan Accounts, ALI-ABA CHARITABLE GIVING TECHNIQUES COURSE (2007).

Gifts from Subchapter S Corporations and Their Shareholders, ALI-ABA CHARITABLE GIVING TECHNIQUES COURSE (2007).

Charitable Gifts By Subchapter S Corporations and Their Shareholders, ALI-ABA ESTATE PLANNING COURSE MATERIALS JOURNAL, p. 76-106 (April 2006).

Stretch This: Strategies For Employees At Companies that Liquidate Retirement Accounts at Death, TR. & EST. 38 (Feb. 2006).

Why Not To Invest in Non-Deductible IRAs, TR. & EST. 70 (September 2005)

Chapter, “*Funding Bypass and QTIP Trusts in the Crossfire of Conflicting Estate Tax, Income Tax and ERISA Laws*,” 37 U. MIAMI INST. EST. PLAN Chapter 4 (2005).

Funding Bypass Trusts With Retirement Assets, PROB. & PROP. 10 (2004) [The article was awarded the 2004 Excellence in Writing Award by the editors of *Probate & Property* for the Best Practical Use Article of 2004]

Sometimes It’s Better To Avoid Stretch IRAs, TR. & EST. 38 (March, 2003).

“*When an Estate Is The IRA Beneficiary*,” TR. & EST. 17 (November, 2002).

The 800-lb Gorilla: Retirement Accounts are Dominating Estates, TR. & EST. (October, 2002).

Charitable Gifts By Subchapter S Corporations And By Shareholders, UNIVERSITY OF SOUTHERN CALIFORNIA LAW SCHOOL TAX INSTITUTE, Chapter Sixteen, Mathew Bender, (July 2002).

When a Charitable Trust Beats A Stretch IRA, TR. & EST. 36 (May, 2002).

The Family Wins When IRD Is Used for Charitable Bequests – How To Do It, 34 U. MIAMI INST. EST. PLAN 301 (2002).

How The New IRA Distribution Regulations Affect Charitable Gift Planning, JOURNAL OF GIFT PLANNING, Vol. 5, No, 2, p. 5 (2nd Quarter 2001)

Subchapter S Stock Owned By Tax-Exempt Organizations: Solutions To Legal Issues, 22 EXEMPT ORG. TAX REV 25 (Oct. 1998)

Charitable Ownership Of Subchapter S Stock, (a transcript of my presentation at the 1998 ABA Annual Meeting in Toronto), 22 EXEMPT ORG. TAX REV. 75 (Oct. 1998)

Inherited IRAs: When Deferring Distributions Doesn't Make Sense, TR. & EST. 52 (June, 1998)

Tax-Free Transfers Of U.S. Savings Bonds To Charities And Charitable Remainder Trusts, PLANNED GIVING TODAY, (April, 1998)

Save Taxes on Savings Bonds by Transfers To Charities or Charitable Remainder Trusts, JOURNAL OF TAXATION, Vol. 88, No. 2, p. 88 (February, 1998).

Charitable Gifts Of S Corporation Stock: How To Solve The Practical And Legal Problems, JOURNAL OF GIFT PLANNING, Vol 2, No. 1 (January, 1998).

Creating Supporting Organizations Of Community Foundations From Nonprofit Hospital Sales, 17 EXEMPT ORG. TAX REV. 265 (Aug. 1997)

Book, The Legal Compendium for Community Foundations, 2d ed.(Council on Foundations, 1996).

Transfers from Retirement Plans to Charities and Charitable Remainder Trusts, 12 EXEMPT ORG. TAX REV, No. 5, p. 964 (Nov. 1995).

Charitable Gifts From Donors' Retirement Plan Accounts, 133 TR. & EST. 20 (Aug. 1994)

Chapter: "*Community Foundations*", Tax Economics of Charitable Giving (Twelfth Edition) by Arthur Andersen & Co. (at request of Council on Foundations, Washington D.C.).

Transfers From Retirement Plans to Charities and Charitable Remainder Trusts: Laws, Issues and Opportunities, 13 VIRGINIA TAX REVIEW 641 (Spring 1994).

Pooled Income Funds of Community Foundations; IRS Swiftly Revokes Its Revenue Ruling, 58 TAX NOTES 1499 (March 15, 1993)

Book, The Legal Compendium for Community Foundations, (Council on Foundations, 1991).

The Fifteen-Percent Excise Tax on Excess Retirement Funds, 42 TAX NOTES 1125 (February, 1989).

Avoiding the Alternative Minimum Tax When Making Charitable Gifts of Appreciated Property, 37 TAX NOTES 633 (November, 1987).

Article co-written with Thomas C. Graves, *1986 Tax Reform Planning Strategies for Avoiding Excise Taxes on Excess Retirement Distributions and Excess Retirement Accumulations*, Vol IV BENEFITS QUARTERLY, No.1, 16 (First Quarter 1988).

The Impact of the Tax Reform Act of 1986 on Legal Education and Law Faculty, 54 JOURNAL OF LEGAL EDUCATION 568 (1986).

Income Taxation of Social Security Benefits: Balancing Social Policy with Tax Policy, 54 UMKC LAW REVIEW 399 (1986).

Taxation of Qualified Plan Distributions: History and Analysis, 5 VIRGINIA TAX REVIEW 287 (Fall 1985).

Choosing Between Special Ten-Year Averaging and Deferring Tax Through a Rollover, 60 JOURNAL OF TAXATION 90 (February, 1984).

The New Debt-Equity Regulations Under the Internal Revenue Code, 46 MISSOURI LAW REVIEW 764 (Fall, 1981).