

INSIDE

- 2 Legal Education for Students
- 3 Scholarship For Fellows
- 4 How to Support Your Foundation

ACTEC FOUNDATION BOARD

President

Martin Hall
(Boston, MA)

C. Kevin McCrindle
(Waterloo, IA)

Judith W. McCue
(Chicago, IL)

Vice President

L. Henry Gissel, Jr.
(Houston, TX)

Peter T. Mott
(Southport, CT)

Duncan E. Osborne
(Austin, TX)

Treasurer

Susan T. House
(Pasadena, CA)

Cynda C. Ottaway
(Oklahoma City, OK)

Anne-Marie Rhodes
(Chicago, IL)

Secretary

Charles D. Fox, IV
(Charlottesville, VA)

John T. Rogers
(Los Angeles, CA)

Joshua S. Rubenstein
(New York, NY)

Directors

John T. Bannen
(Milwaukee, WI)

Margaret E.W. Sager
(West Conshohocken, PA)

Henry Christensen III
(New York, NY)

Kathleen R. Sherby
(St. Louis, MO)

C. Fred Daniels
(Birmingham, AL)

Kurt A. Sommer
(Santa Fe, NM)

Mickey Davis
(Houston, TX)

James D. Spratt, Jr.
(Atlanta, GA)

William Finestone
(Los Angeles, CA)

Bruce Stone
(Coral Gables, FL)

Lynne K. Green
(Jackson, MS)

Jeffrey C. Thede
(Portland, OR)

Cynthia A. Lamar-Hart
(Birmingham, AL)

Margaret Van Houten
(Des Moines, IA)

William P. LaPiana
(New York, NY)

Robert A. Wells
(Concord, NH)

Laird A. Lile
(Naples, FL)

Glen A. Yale
(San Antonio, TX)

President's Message

As the President of The American College of Trust and Estate Counsel (ACTEC) Foundation and a long-time supporter, I encourage your participation in our annual fundraising campaign.

Many ACTEC Fellows are annual contributors who generously include a yearly contribution to the Foundation when remitting annual membership dues.

Other Fellows honor an ACTEC colleague, friend, or loved one with a memorial gift to the Foundation.

Still others seek to increase their charitable contributions through an employer matching-gift program or to enhance the tax effectiveness of their gift by contributing appreciated securities.

And many demonstrate their support for the Foundation by contributing at one of our events such as the annual meeting silent auction, bike ride, or wine tasting.

What matters most is that your tax-deductible donation is essential to promoting scholarship and education in trust, estate, and tax-related areas of the law.

In the 2013-2014 fiscal year alone, your donations have supported numerous activities, including:

- The Mary Moers Wenig Student Writing Competition (see page 2)
- The Hofstra University Student Editorial Board of the ACTEC Law Journal (see page 2)
- SSRN's Wills, Trusts, and Estates Law eJournal (see page 3)
- ACTEC's Trust and Estate Symposia Series (see page 3)
- The future publication of the fifth edition of the ACTEC Commentaries

The ACTEC Foundation needs your help to continue enhancing the future of the trust and estate practice. Please take this opportunity to demonstrate your leadership commitment to the future of our profession. Visit www.actecfoundation.org/donation for a simple, secure means of joining our efforts.

Sincerely,



Martin Hall
President, ACTEC Foundation



Winners of the 2014 Mary Moers Wenig Student Writing Competition

The American College of Trust and Estate Counsel (ACTEC®) is pleased to announce the winners of the 2014 Mary Moers Wenig Student Writing Competition. Law students, currently enrolled as a J.D. or LL.M. candidate in an ABA-accredited law school, were invited to submit original, unpublished papers examining a broad range of topics in the trust and estates and related taxation areas.

FIRST PLACE WINNER:

“Virtual Currency Estate Planning, Bit by Bit”
by Abigail Farmer & Cory Elizabeth Tyszka,
Arizona State University, Sandra Day O’Connor
College of Law

SECOND PLACE WINNER:

“Beyond Donor Intent—Leveraging Cy Pres
to Remedy Unintended Burdens Caused by
Charitable Gifts ” by Katie Magallanes,
University of San Diego School of Law

THIRD PLACE WINNER:

“The History and Future of the Delaware Tax Trap ”
by Kevin William Wright, Arizona State University,
Sandra Day O’Connor College of Law

HONORABLE MENTION:

“Elder Financial Exploitation: How Jurisdictional
Uniformity Will Aid in the Prevention and
Punishment of Abuse” by Christopher W. Morgan,
Arizona State University, Sandra Day O’Connor
College of Law

ACTEC LAW JOURNAL STUDENT EDITORIAL BOARD

MAURICE A. DEANE SCHOOL OF LAW

H O F S T R A  L A W

Editor-in-Chief

Damian J. Racanelli

Business Editor

Jeffrey Dorfman

Managing Editor of Staff

Kelly A. McGowan

Associate Editor

Adam Margulies

Managing Editor of Articles

Lenore B. Furlong

Senior Staff

Courtney DeCicco

Gerard Ferrara

Robert Ferrara

Coordination Editor

Ashleigh Gough

Staff Members

Jennifer Catera

Mark Damiano

Adam DelVecchio

Ari Gataff

Helena Habib

Meghan Kearns

Erin Kuntz

Jared Louzon

Lindsay Mesh

Megan O’Leary

Michael Oppenheimer

Notes & Comments Editors

Erin Keenan

Kaisa Jensen

Tzipora Zelmanowitz

Articles Editors

Anna Blaise

Mary-Ann Czak

Constantine Kokinakis

Matthew Lavoie

Research Editors

Ken Morgillo

Peter Reitano

Rajendra Persaud

Nicole Phillips

Nima Quercia

Eric Richardson

Communications Editor

Shantae Johnson

Kevin Scully

Sean Simensky

Robert Volynsky

SSRN Offers Access to T&E “Hot Topics”

ACTEC Fellows have complimentary access to the Social Science Research Network (SSRN), an electronic archive of more than 550,000 abstracts and 455,000 scholarly papers in the social sciences, including the study of law. The Wills, Trusts & Estates eJournal/SSRN, edited by ACTEC Fellow Professor Robert H. Sitkoff (Harvard) and sponsored by the ACTEC Foundation, distributes working and accepted paper abstracts dealing with issues concerning wills, trusts, and estates (including cognate fiduciary and tax subjects).

Recent papers frequently downloaded include, “A Call to Action on Elder Law Education: An Assessment and Recommendations Based on a National Survey,” by Nina A. Kohn and Edward D. Spurgeon (Syracuse University - College of Law and University of Utah), and “Desperate Retirees: The Perplexing Challenge of Covering Retirement Health Care Costs in a YOYO World” by Richard L. Kaplan (University of Illinois College of Law). Subscribers can conduct searches using Keywords, Author(s), Title/Abstract/Abstract ID, or Dates.

To register for your free subscription:

- Click <https://hq.ssrn.com/login/pubSignInJoin.cfm>?
- Under “New Members” enter your email address
- Click “Join SSRN”
- Complete “SSRN User HQ Membership” and enter “Create Account”

You will receive an email “Please activate your SSRN account”.

Click on the link to return to SSRN, and

- Login with your email and password

- Click on “Subscriptions” and scroll down the table to “Legal Scholarship Network”
- Press “Click Here” to subscribe to journals in the Legal Scholarship Network
- Click the arrow to expand “LSN Subject Matter eJournals” (near page bottom)
- Scroll down and check the box “Wills, Trusts & Estates Law eJournal-CMBO” (near page bottom)



SSRN subscribers may also purchase fee-based or paid journals which include listings of newly archived papers that are emailed to subscribers. Fee-based Journals are organized by subject on topics like intellectual property law and corporate law so practitioners can select the journals most relevant to their area of interest.

ACTEC Foundation has supported the Wills, Trusts & Estates eJournal since its inception in 2005. The Foundation’s grant enables free access to the eJournal to anyone who subscribes including ACTEC Fellows, other legal practitioners, law professors, and legal students.

While most legal academics would have access to this subscription through their institutions, the ACTEC Foundation’s sponsorship of the Wills, Trusts & Estates eJournal gives practitioners easy—and free—access to academic scholarship on wills, trusts and estates.

We hope you will take advantage of this useful service. ■

ACTEC FOUNDATION BOARD APPROVES SUPPORT FOR BOSTON COLLEGE SYMPOSIUM

The Board of the ACTEC Foundation recently approved a proposal for a Boston College Law School Symposium that will examine the estate and gift tax at its centennial. The Symposium will be held in October 2015 at Boston College in Newton, Massachusetts. It will consist of multiple panels, with each panel to include three speakers who will contribute papers and a commentator for each paper.



BOSTON COLLEGE | LAW

Topics to be covered will include:

- (1) Is it desirable to have a tax on wealth transferred by gift and bequest?
- (2) Are there methods that are better than an estate and gift tax to reduce wealth concentration and that address other problems associated with inherited wealth?
- (3) What improvements can be made to the existing estate and gift tax?

A keynote address will be presented at lunch.

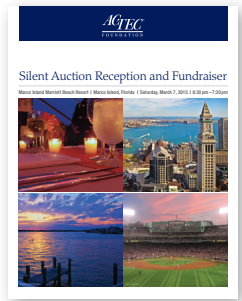
The Boston College Law Review has agreed to publish the papers in a special Symposium issue to be printed in May 2016. ■

The Race Is On for the 2015 Silent Auction Fundraiser

We hope that you are looking forward to the ACTEC Foundation's Silent Auction Reception and Fundraiser, a highlight of the ACTEC 2015 Annual Meeting in Marco Island, Florida. On Saturday, March 7, 2015, from 6:30 pm – 7:30 pm, ACTEC Fellows, spouses, partners, and special guests will have the opportunity to bid on an exclusive array of vacation stays, sports events, and customized special evening events and day trips.

Proceeds from the silent auction support Foundation programs and services that bring direct value to you as a Fellow of the College, including the free subscription service to SSRN's Wills, Trusts & Estates eJournal.

View the silent auction catalog to see details for the items that will be up for bid. Catalogs are available at the fall meeting (visit the ACTEC Foundation booth table near registration) or go to the ACTEC 2014 fall meeting app to view an electronic version.



If you would like to learn more about the silent auction or how you can help, see auction committee members, L. Henry Gissel Jr., Joshua Rubenstein, Kurt Sommer, and Jeff Thede.

We look forward to seeing you in Florida during this friendly battle of bidders. ■

How to Contribute

The ACTEC Foundation is committed to promoting scholarship and education in trust, estate, and tax law. The ACTEC Foundation funds trust and estate programs and activities that serve those who are at risk and underserved. Your contribution is tax-deductible.

Please join your colleagues in supporting The ACTEC Foundation through one or more of the following methods:

Annual Membership Dues—When remitting dues, consider adding an annual contribution to The ACTEC Foundation.

Securities Donations—The ACTEC Foundation can accept your gift of securities. Contact Membership and Foundation Management Director, Amy Michaud, at Amy.Michaud@actec.org.

In Memoriam Tribute—Honor a colleague, friend, or loved one with a memorial gift to The ACTEC Foundation.

Matching Gifts—Your firm or company may “match” your donation to The ACTEC Foundation by doubling the dollar amount of charitable contributions through an employer matching-gift program. Contact your firm’s benefits administrator for more information.

Online—Making an online donation is simple, secure, and cost-efficient. Visit www.actecfoundation.org/donation.

ACTEC FOUNDATION STAFF

President
Martin Hall

Executive Director
Deborah O. McKinnon

Membership and Foundation Management Director
Amy Michaud
amy.michaud@actec.org
(202) 684-8453

Communications Director
Leah Weatherspoon
lweatherspoon@actec.org
(202) 688-0271

ACTEC Foundation – National Office
901 15th Street NW, Suite 525
Washington, D.C. 20005

To learn more visit:
www.actecfoundation.org