Bradley E.S. Fogel
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Publications

- *The Use of Life Insurance in Planning for Minors*, Chapter of "Tax, Estate, and Lifetime Planning for Minors," Second Edition, published by the American Bar Association (forthcoming - in progress)

- *Terminating or Modifying Irrevocable Trusts by Consent of the Beneficiaries – A Proposal to Respect the Primacy of the Settlor's Intent*, 50 Real Prop. Trust & Estate Journal (forthcoming winter 2016).

- *Trust Me? Estate Planning With Revocable Trusts*, St. Louis University Law Journal, 58 St. Louis U. L. J. 805 (2014).

- *When Babies Retire: Using Trusts as Beneficiaries of IRAs,* Probate & Property, March/April 2013 at 10.
  - Received the Probate & Property "2013 Excellence in Writing Award" for "Best Practical Use Article, Trusts & Estates."

- *Covering the "Geek Disease,"* St. Louis Post-Dispatch (April 3, 2012).

- *Scylla And Charybdis Attack: Using Trusts For Medicaid Planning And Non-medicaid Asset Protection*, 35 ACTEC Law Journal 45 (2009).

- *The Completely Insane Law of Partial Insanity: The Impact of Monomania on Testamentary Capacity,* 42 Real Property Probate & Trust Journal 67 (2007).
  - Selected for inclusion, in digested form, in GP, Solo and Small Firm Lawyer Magazine in its "Best of the ABA" section.

- *State Income Taxation of Trusts*, Probate & Property, July/August 2005 at 36.

Publications Continue on the Next Page

<u>Publications</u> (continued)

- *Estate Planning Malpractice in the Twenty-First Century*, Probate & Property, July/August 2003 at 20.
  - Received the Probate & Property "2003 Excellence in Writing Award" for "Best Technology/Law Practice Management Article."

- *Obstacle to Peace*, "Letter to the Editor" concerning then Palestinian prime minister Mahmoud Abbas, St. Louis Post-Dispatch (August 7, 2003).

- *A Bait-and-Switch Taxation Plan*, "Letter to the Editor" concerning proposed changes to the Internal Revenue Code, St. Louis Post-Dispatch (May 18, 2003).

- Untitled "Letter to the Editor" concerning the Illinois death penalty, St. Louis Post-Dispatch (January 23, 2003) (with Stanislaw Frankowski).

- *Back to the Future Interest: A Fresh Look at the Use of Crummey Withdrawal Powers to Obtain the Federal Gift Tax Annual Exclusion,* 6 Florida Tax Review 189-245 (2003).

- *Annual Exclusion Gifts to Minors*, Chapter 9 of "A Lawyers Guide to Retirement and Lifetime Planning," published by the American Bar Association (2002).

- *Estate Planning with Life Insurance Trusts*, Chapter 10 of "A Lawyers Guide to Retirement and Lifetime Planning", published by the American Bar Association (2002).

- *Legal Aspects of Estate Planning*, published at the Women's Financial Education Series Level I (April, 2002).

- *Life Insurance and Life Insurance Trusts: Basics & Beyond*, Probate & Property, January/February 2002 at 8 (cover article).
  - Received the Probate & Property "2002 Excellence in Writing Award" for "Best Practical Use Article."

- *Attorney v. Client – Privity, Malpractice and the Lack of Respect for the Primacy of the Attorney-Client Relationship in Estate Planning,* 68 Tennessee Law Review 261-333 (2001).

- *Life Insurance and Life Insurance Trusts: Basics and Beyond*, published at the 2000 University of Montana Tax Institute.

Publications Continue on the Next Page

Publications (continued)

- *Legal Tools for Planning Your Estate*, published at the Women's Financial Education Series Level II (April 2001).

- *Billion Dollar Babies: Annual Exclusion Gifts to Minors*, Probate & Property, September/October 1998, at pp. 6-15 (cover article).
  - Summarized in *GP Solo and Small Firm Lawyer* in its "Best of the ABA" section

- *The Emperor Does Not Need Clothes - The Expanding Use of 'Naked' Crummey Powers to Obtain Federal Gift Tax Annual Exclusions*, 73 Tulane Law Review 555-618 (1998).

- *Billion Dollar Babies: Annual Exclusion Gifts to Minors*, Lawyer's Guide to Retirement, third edition, published by the American Bar Association, at pp. 435-443 (1998).

- *What Have You Done For Me Lately? Constitutional Limitations on State Taxation of Trusts*, 32 University of Richmond Law Review 165 - 230 (1998).

- *Using Life Insurance Trusts to Hold Group Term Life Insurance*, Probate & Property, September/October 1997, at pp. 30 - 35.

Presentations

Central States Law Schools Association — September 2002

Presentation concerning *Crummey* Powers (based on the *Florida Tax Review* article) to academics from the mid-west (broadly defined).

Women's Financial Education Services, Level I — April 2002

Presentation concerning estate planning issues for (frequently elderly) women with little financial sophistication.

Women's Financial Education Services, Level II — April 2001

Presentation concerning estate planning issues for (frequently elderly) women with little financial sophistication. Generally, attendees at the Level II lectures had attended an earlier series on financial issues.

University of Montana School of Law — Nov 2000
48th Annual Tax Institute

Spoke at a conference attended by over 200 practicing attorneys and academics. Topic involved estate planning with life insurance and life insurance trusts.

Presentations Continue on the Next Page

University of Missouri-Columbia — Sept 2000

Spoke at a conference attended by Japanese and American academics. Topic involved United States estate and gift taxation of non-resident aliens. The Japanese academics were working with the Japanese government to revise Japanese trust law. The Japanese academics also visited the Yale Law School, New York University School of Law, Stanford Law School and Columbia Law School.

Law Teaching Experience

St. Louis University School of Law, Professor of Law — July 2007 - Present
Associate Professor of Law — July 2004 - June 2007
Assistant Professor of Law — July 1999 - June 2004

- Teaching or have taught Business Associations, Trusts & Estates, Property, Estate & Gift Tax, Federal Income Tax and Estate Planning.
- Elected faculty member of the year by the 2005 Law School graduating class
- Recipient of the 2004 St. Louis University Faculty Excellence Award
- Law School Adjunct Faculty Committee
- Former Chair, Law School Retention Committee
- Former member of the University Senate, University Compensation & Fringe Benefits Committee, University Governance Committee and the Law School's Academic Standards, Admissions, Career Placement, Curriculum, Ethics and Faculty Development committees. Former Faculty Advisor for the Saint Louis University School of Law *Public Law Review* and the Intellectual Property Concentration.

Widener University School of Law, Visiting Assistant Professor of Law — July 1998 - June 1999

- Taught Business Organizations, Federal Estate & Gift Tax and Estate Planning at the Harrisburg, Pennsylvania campus.
- Member of Academic Standards, Affirmative Action and Faculty Development Committees.
- Supervised students helping low and middle-income individuals prepare income tax returns as Faculty Director of the Volunteer Income Tax Assistance program.

Education

New York University School of Law, LL.M. (Taxation), May 1998

Columbia University School of Law, J.D., 1994

Human Rights Law Review

Columbia Journal of Gender & Law

Public Interest Law Students Association

Unemployment Action Center

Established U.A.C. chapter at Columbia; chairman of first Leadership Council; member of Board of Directors; organized advocate training sessions. Trained groups of law students to represent clients at administrative hearings before Administrative Law Judges

Moot Court Student Editor

Created a legal research problem for first year students; corrected and edited students' briefs; served as student judge at mock appellate argument.

New York University, B.A., 1990

Majors: Math and Economics

- Magna Cum Laude
- Named University Scholar
- Economics Honor Society
- Math Honor Society
- Phi Beta Kappa
- Dean's List, in each of the three years attended
- Prize for excellence in Math
- Sandham Public Speaking Contest winner

Other Teaching Experience

Queens College, Assistant Adjunct Professor — Aug 1990 - Dec 1990

Taught Algebra to undergraduate students; graded exams; gave final course grades.

New York University, Tutor — Aug 1988 - May 1990

Taught groups of undergraduate students various subjects, including: Advanced Calculus, Calculus, Linear Algebra and Pre-Calculus.

The Princeton Review, Instructor — May 1988 - May 1992

Taught standardized test preparation for the LSAT, GMAT, GRE, Achievement Exams and SAT. Gave site-lectures to large (50-100) groups of students. Trained other teachers and developed practice exams.

Professional Experience

Kramer, Levin, Naftalis & Frankel — Nov. 1996 - June 1998
Rogers & Wells — April 1995 - Oct 1996
Kronish, Lieb, Weiner & Hellman — Sept 1994 - April 1995

Interviewed high net worth clients to determine and explain their estate planning needs. Prepared presentations involving sophisticated estate planning vehicles (including: CLATs, CRTs, ESOPs, NIM-CRUTs, LLPs, private annuities and split-dollar insurance agreements). Drafted wills, trusts (including: CRTs, credit trusts, GRATs, GST Trusts, insurance trusts, off-shore asset protection trusts, QDOTs, QPRTs, QSSTs, ESBTs, QTIPs and 2503(c) Trusts) and antenuptial agreements. Drafted trust to implement grant facility maintained by foreign investment fund and memoranda relating thereto. Prepared Federal estate tax qualified disclaimers. Assisted with drafting proposed New York State legislation regarding common trust funds. Reviewed new Federal and state tax and trust legislation. Drafted briefs for Surrogate's Court trust litigation. Drafted legal memoranda regarding private foundation exercise taxes, trust-owned corporations, copyright law and damages in patent litigation. Represented heirs of well-known entertainers in connection with their inherited intellectual property rights.

Gay Men's Health Crisis, Will Clinic Volunteer — May 1995 - May 1998

Met with HIV+ clients of modest means in order to ascertain and implement a dispositive plan. Explained and drafted wills, health care proxies and affidavits relating to guardianship of minor children and cremation.

Kwasha Lipton, Actuarial Trainee — Nov 1990 - Aug 1991

Performed actuarial valuations of pension plans and prepared yearly reports. Actuarial Exam 100, scored 9 out of 10; Exam 110, scored 10 out of 10.

Professional Affiliations

- American College of Trusts & Estates Counsel 2009 - Present

- MPACT 2008 - 2012
  Helping parents with special needs children deal with their child's school and issues relating to the Individuals with Disabilities in Education Act.

- Missouri Bar Association, Subcommittee for Trust Law Revision 2000 - Present
  Review and revise Uniform Trust Act. Worked to have Act passed in Missouri

- President of the Board of Trustees, Shining Rivers Waldorf School 2011 - 2012

- Jewish Community Relation Council 2003 - 2005
  - Hasbara Steering Committee – Working to explain the St. Louis Jewish community's position on world events, particularly as it relates to anti-Semitism.
  - Confronting Poverty Committee

- Admitted to practice law in the State of New York
- New York State Bar Association, Trusts & Estates Law Section
- New York State Bar Association, Trusts & Estates Law Section, Ad Hoc Committee on Multi-State Practice
- American Bar Association, Real Property, Probate & Trust Law Section
- Bar Association of Metropolitan St. Louis
- Board, St. Louis Volunteer Lawyers & Accountants for the Arts 2002-2004
- Secretary, Central States Law Schools Association 2002-2003