Kent B. Alderman

Corporate & Tax

Taxation
Estate Planning
Trust Administration
Elder Law

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Kent Alderman is a shareholder in the Corporate and Tax department. He focuses his practice on elder law issues, state and federal tax issues and tax planning including estate planning and probate work. He also has extensive experience with trusts, trust administration, special needs trusts, guardianships and conservatorships. Kent is an active member of the Utah State Bar Tax Section and Estate Planning Section, the American Bar Association Tax Section, Real Property, Probate and Trusts Section and the National Academy of Elder Law Attorneys. He has been a member of the Utah State Bar Needs of the Elderly Committee since 1993 and was chairman for 1996, 1997 and 1998. Kent is past chair of the Utah State Bar Estate Planning Section. He has been a lecturer at Continuing Legal Education classes on elder law, taxation, probate, guardianship and conservatorship, and a panel member at the Utah Gerontological Society Conference Round Table on Guardianships and Conservatorship in 1997 and 1999. He is currently serving on the Utah Commission on Aging and the Committee on Probate Law and Procedure of the Administrative Office of the Courts.

He has been a mediator on the Court-Annexed Alternative Dispute Resolution roster for the Third District Court. From 1990 to 1992, Kent was group manager of the Stabilization Division of the San Francisco District Internal Revenue Service, and from 1973 to 1974 was chief of the Legal Procedures Unit, Special Procedures Staff of the San Francisco District Internal Revenue Service. He left the Internal Revenue Service and has been in private tax practice since 1975.

KAlderman@parsonsbehle.com

Parsons Behle & Latimer
201 South Main St., Ste., 1800
Salt Lake City, Utah 84111
1.801.532.1234

Related Activities and Skills:

- American Bar Association, Taxation Section and Real Property, Probate and Trust Section
- National Academy of Elder Law Attorneys
- Utah Bar Association, Taxation Section, Administrative Law Section, Estate Planning Section and Alternative Dispute Resolution Section
- Utah State Bar Committee on Law and Aging
- Mediator

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Education:
University of San Francisco (J.D., 1974)
Utah State University (B.S., 1967)

Admissions:
United States Tax Court, 1987
Utah State Bar, 1976
California State Bar, 1974
United States District Court, Northern District of California, 1974
United States District Court, District of Utah, 1976

Publications:
- "Court Appointed Surrogate Decision Makers, Guardian and Conservators," Utah Bar Journal, August/September 2001.

Presentations:
- "The Nuts and Bolts of Estate and Disability Planning," Utah Gerontological Society 16th Annual Conference, September 18, 2007.
- "Senate Bill 75 Utah Advance Care Directive Statute," Utah State Bar 2007 Annual Convention, July 19, 2007.
- "Special Needs Trusts and Pooled Fund Trusts," Utah State Bar Committee on Law and Aging Program, May 19, 2006.
- "Risk Management in the Assisted Living Industry in Utah," Utah Assisted Living Association Annual Conference, May 20, 2005.
- "What To Do When Someone Dies-Practical Steps," Weber Davis Estate Planning Council, April 26, 2005.
- "Taxation of Supplemental Needs Trusts," Tax Section, Utah State Bar, October 26, 2004.
- "Taking Care of Business Now for Peace of Mind in Retirement," KUED Seminar, University of Utah, November 17, 2003.
- "Special Needs Trusts," Salt Lake Estate Planning Council, 2003 Fall Institute, October 24, 2003
- "Planning with Special Needs Trusts in Utah," National Business Institute Continuing Legal Education Seminar, July 30, 2003.
- "Caring for Your Aging Parents, Planning for Yourself," Utah State Bar Annual Convention, 2003, July 18, 2003.
- "The Nuts and Bolts of Guardianship and Conservatorship Proceedings," Estate Planning Section of Utah State Bar, February 11, 2003.
- Participated in a panel discussion, "Where Law and Medicine Intersect in Aging and End-of-Life-Care." Topic: "Informed Consent and Decision-making Capacity," November 15, 2002.
- "The Probate Process from Start to Finish," NBI Seminar, June 25, 2002.
- "Durable Powers of Attorney: Advantages, Pitfalls, Abuse and Recent Developments in the Law," Utah State Bar Annual Meeting 2002.
- "Guardianship and Conservatorship Proceedings," 2001 District Court Conference, May 3, 2001.
- "Guardianship and Conservatorship Law and Proceedings," 2000 District Court Conference, April 27, 2000.
- "Handling Will and Trust Contests and Difficult Probate Litigation in Utah," NBI Seminar, September 27, 2000.
- "Addressing Clients on End-of-Life Issues," Utah State Bar Needs of the Elderly Committee CLE for Lawyers, November 16, 2000.
- "Utah Office of Public Guardian," Utah State Bar annual meeting, 1999.
- "An Understanding of the Current Guardianship/Conservatorship Law and Procedure in the State of Utah," Utah Gerontological Society's Seventh Annual Conference, 1999.
- "Nuts and Bolts of Guardianship/Conservatorship Law and Procedure," Utah State Bar Needs of the Elderly Committee CLE for Lawyers, 1998.
- "Fundamentals of Guardianships and Conservatorship," Utah State Bar Needs of the Elderly Committee – CLE for Lawyers, 1996.
- "Guardianships, Conservatorship and the Alternatives in Utah," NBI Seminar, 1996

- "Constitutional Limitations on State Taxation of Non-Resident Corporations," Annual Utah State Bar Meeting, 1995
- "Your Will - A Dynamic and Priceless Possession," Bank One/Classic Center Investment and Trust Seminar, 1995
- "Divorce Taxation in Utah," NBI Seminar, 1994