



TIMOTHY P. O'SULLIVAN

SENIOR PARTNER

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PROFILE

Mr. O'Sullivan represents clients primarily in connection with their estate and tax planning and the administration of trusts and estates. He has a broad range of experience in developing and implementing both simple and complex estate planning techniques. He also represents both individual and institutional fiduciaries in the administration of trusts and estates. As part of his practice, Mr. O'Sullivan crafts wills, testamentary trusts, revocable living trusts, irrevocable trusts, dynasty or other types of generation-skipping trusts, "special needs" trusts, financial and healthcare powers of attorney, living wills, premarital agreements, stock purchase or buy-sell agreements, strategic gifting and estate tax planning, asset protection planning, governmental resource planning (e.g., Medicaid and SSI), family business succession plans, premarital agreements, IRA, 401k or other tax deferred beneficiary designations and deferral strategies, life insurance structures, family limited partnerships and limited liability companies, grantor retained annuity trusts (GRATs), private annuities, self-canceling installment notes (SCINs) and other instruments and estate planning techniques. He also represents executors and administrators before the probate court and advises fiduciaries and other clients in the preparation of estate, inheritance, gift, generation-skipping, and income tax returns filed with federal and state governments. A substantial portion of Mr. O'Sullivan's practice also involves advising clients on strategies and provisions which enhance the preservation of family harmony in the estate planning process.

Mr. O'Sullivan was selected by his peers for inclusion in the *Missouri & Kansas Super Lawyers*® list and *The Best Lawyers in America*® in the areas of Elder Law and Trusts and Estates. In 2011 and 2016 he was named by *Best Lawyers*® the Wichita Elder Law "Lawyer of the Year" and in 2010 the Wichita Trusts & Estates "Lawyer of the Year." Mr. O'Sullivan is a Fellow of the American College of Trust and Estate Counsel and his peer memberships include the National Academy of Elder Law Attorneys (NAELA) and the Wichita Estate Planning Council. He also enjoys Martindale-Hubbell Law Directory's highest "AV" rating for lawyers.

Over his career, Mr. O'Sullivan has made presentations on estate planning topics at approximately one hundred professional seminars sponsored by such professional organizations as the American Bar Association, the Kansas Bar Association, the Wichita Bar Association, the Minnesota Bar Association, the University of Missouri - Kansas City School of Law, Washburn University School of Law, the American College of Trust & Estate Planning Counsel (ACTEC), the National Academy of Elder Law Attorneys

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ATTORNEYS AT LAW

(NAELA), the National Continuing Legal Education Conference, the Bureau of National Affairs (BNA), the Kansas Society of Certified Public Accountants, the Public Accountants Association of Kansas, Missouri/Kansas Trust Conference, the Kansas Bankers Association, the Wichita Financial Planning Association, the Kansas City Estate Planning Council, the Grene County Missouri (Springfield) Estate Planning Counsel, the Eastern Kansas (Overland Park) Estate Planning Council, the Douglas County Kansas (Lawrence) Estate Planning Council, the Wichita Estate Planning Council, and the Western Kansas (Hays) Estate Planning Council.

Education

- University of Missouri-Kansas City School of Law (LL.M., Taxation, 1983)
- Washburn University (J.D., 1975)
With Honors
- St. Louis University (B.S., 1969)

Admissions

- U.S. Court of Appeals for the Fifth Circuit (1995)
- U.S. Court of Appeals for the Tenth Circuit (1975)
- U.S. Tax Court (1982)
- Kansas (1975)

PRACTICE AREAS

- Estate Planning & Probate
- Elder Law
- Taxation

COMMUNITY INVOLVEMENT

- Rotary Club of East Wichita
- Wichita State University Foundation – Advisory Committee on Planned Giving
- Alzheimer's Association – Central and Western Kansas Chapter Board Chair (2022)
- United Way of the Plains – Attorney Solicitation Committee, Chairperson (2001); Member, Planned Giving Committee
- Starkey, Inc. - Board of Directors (2004-2010); President (2010)
- Newman University – Advisory Committee on Planned Giving (1992-1998)

RELEVANT EXPERIENCE

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ATTORNEYS AT LAW

- Adjunct Professor in Estate Planning, Washburn University School of Law (1992-Present), University of Missouri-Kansas City School of Law (1996-2000), and University of Miami (Florida) School of Law (1996-2000); Instructor in Estate Planning, Wichita State University (1992-1994)
- Successful appeals of tax cases before the Kansas Supreme Court and the United States Court of Appeals for the Tenth Circuit.
- Actively involved through the Kansas Bar Association in studying, drafting and lobbying for legislative proposals affecting estate planning many of which have been enacted into law.

PROFESSIONAL MEMBERSHIPS, AFFILIATIONS, AND HONORS

- American College of Trust & Estate Counsel (ACTEC) Fellow and Member of Asset Protection Committee
- Recognized by Best Lawyers® as the 2010 Wichita Trusts & Estates “Lawyer of the Year” and the 2011 and 2016 Wichita Elder Law “Lawyer of the Year”
- Selected by peers for inclusion in *The Best Lawyers in America*® in the areas of Elder Law and Trusts & Estates Law, 1995-2024
- Selected for inclusion in *Missouri & Kansas Super Lawyers*® List, 2005-2022 (a Thomson Reuters business publication)
- Identified by Chambers High Net Worth guide as a leading lawyer in Kansas in the area of Private Wealth Law (2018-2023)
- National Academy of Elder Law Attorneys (NAELA) Member and Past President, Kansas Chapter, 2004-2006
- American Bar Association Member and Past Vice Chair, Significant Probate & Trust Decisions Committee of Real Property and Trust Law Section
- Kansas Bar Association Member and Past President, Executive Committee, Real Property, Probate & Trust Section, 1992-1994; Past President, Member Executive Committee, Tax Section, 2010-2012; Legislative Committee
- Kansas Bar Association, Outstanding Service Award, 1994 and 2023
- Wichita Bar Association Member, Probate Practice Committee
- Washburn University School of Law Alumni Association, Past Member, Board of Directors
- Wichita Estate Planning Council
- Washburn University Law School Adjunct Professor in Estate Planning (1990-Present)
- Kansas House of Representatives Member (1979-1982)

ISSUE ALERTS

2021

- Bad Moon Rising: The 99.5% Act Could Eliminate or Reduce Effectiveness of Critical Estate-Planning Tools

2012

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ATTORNEYS AT LAW

- Impending Estate & Gift Tax Changes in 2013

2010

- Unexpected Repeal of Federal Estate Tax

2009

- Bill in Congress to Eliminate Minority Interest Discounts in Intra-Family Transfers

PUBLICATIONS

2023

- Consideration of Mediation and Arbitration Provisions in Wills and Trusts
-The Journal of the Kansas Bar Association
- Beyond Moribund: The Case for Repeal of K.S.A. 59-505
-The Journal of the Kansas Bar Association

2020

- Resting in Pieces: Why Family Harmony is a Frequent Casualty of Most Estate Plans (Part 1)
-The Journal of the Kansas Bar Association
- Resting in Pieces: Why Family Harmony is a Frequent Casualty of Most Estate Plans (Part 2)
-The Journal of the Kansas Bar Association

2017

- Drafting Health Care Advance Directives in a Rapidly Changing Legal and Sociological Environment
-The Journal of the Kansas Bar Association

2011

- Drafting Support and Discretionary Trusts: Navigating the Perils and Possibilities
-Kansas Bar Association Plaza Lights

2010

- Resting in Pieces: Traditional Estate Planning Fosters Family Disharmony
-NAELA News

2007

- Family Harmony: An All Too Frequent Casualty of the Estate Planning Process
-Marquette Elder's Advisor