

**KENNETH F. JOYCE**  
**Distinguished Teaching Professor**  
**School of Law**  
**State University of New York at Buffalo**  
**(716) 645-3041**

**Office Address**

627 O'Brian Hall  
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Buffalo, NY 14260

**UNDERGRADUATE EDUCATION**

Boston College, Chestnut Hill, Massachusetts, 1954-1958  
Major: Classics (Greek Honors)

President of Classics Academy, 1956-1957; 1957-1958  
Editor-in-Chief of the "Humanities", 1956-1957; 1957-1958

Received A.B. degree, summa cum laude, June, 1958  
Graduated first in class; awarded General Excellence Medal

**LEGAL EDUCATION**

Boston College Law School, Brighton, Massachusetts, 1958-1961

Finalist, Bostonia (intramural) Moot Court Competition, 1958-1960  
Representative, National Moot Court Competition, 1960-1961

Annual Survey of Massachusetts Law

- Staff member, 1959-1960
- Student Editor-in-Chief, 1960-1961

Law Review

- Staff member, 1959-1960
- Editor-in-Chief, 1960-1961

Received LL.B. degree, cum laude, June, 1961  
Graduated first in class, received Outstanding Student Award

**LEGAL EDUCATION** (cont.)

Harvard Law School, 1963-1964

Awarded Ford Foundation Fellowship in Law Teaching  
Received LL.M. degree, June, 1964

**BAR MEMBERSHIPS**

Member of the Bar of Massachusetts and New York  
Member of American Bar Association

### **STATE-WIDE SERVICE**

Executive Director, New York State Law Revision Commission (1985-2000)  
(Appointed by the Commissioners appointed by the Governor of New York).

Member, Legislative Advisory Committee on Estates Powers and Trusts Law (created by  
Joint Resolution of New York Assembly and Senate Judiciary Committees) (1990-present)  
(Appointed by Chair of Assembly Judiciary Committee).

Member, New York Office of Court Administration, Committee on Surrogates' Court  
Practice (1994-present) (Appointed by Chief Administrative Judge of New York).

Member, New York Office of Court Administration, Continuing Legal Education Board  
(1997-2000) (Appointed by Chief Administrative Judge of New York)

### **LEGAL EXPERIENCE**

Law Clerk to Hon. Paul G. Kirk, Associate Justice, Supreme Judicial Court of  
Massachusetts, 1961-1962

Law Clerk to Hon. John A. Danaher, Circuit Judge, United States Court of Appeals for the District of Colum

Palmer Dodge Gardner & Bradford, 53 State Street, Boston, Massachusetts, Summer, 1963

Professor of Law:

**I. State University of New York at Buffalo, School of Law**  
(1964-present) (Date of appointment: 7/1/64; Appointed to Full Professor 9/1/69)

- A. Courses Presently Taught**
- Trusts and Estates (1964-present)
  - Federal Income Taxation (1966-present)
  - Federal Gift and Estate Taxation (1966-present)

### **LEGAL EXPERIENCE** (cont.)

- Law Reform Through Legislation (1985-present)
- Advanced Seminar in the Income Taxation of Estates, Trusts,  
and Beneficiaries (1970, intermittently)
- Equitable Distribution (Property and Tax Aspects of Divorce  
Settlements) (1982, intermittently)

**B. Courses Previously Taught**

- Administrative Law (1964-1966)
- Introduction to Law (1964-1969)
- Property (1971-1974)
- Tax Administration and Procedure (1970)

**II. Cornell University Law School (Visiting Professor-Fall, 1971)**

- Federal Income Taxation
- Taxation of Corporations and Shareholders

**III. Osgoode Hall, York University, Ontario, Canada (1983)**

- United States Income Taxation and Its Effect on Canadian Residents

**LEGAL PUBLICATIONS**

**I. Law Review Articles**

- Student Case Note (Negotiable Instruments), 1 Boston College Industrial and Commercial L. Rev.
- Chapter 20 -- "Civil Procedure and Practice" in 1963 Annual Survey of Massachusetts Law 225 (Little, Brown; 1963)
- Chapter 17 -- "Temporary Judicial Stays Pending Administrative Action" (co-author with Professor)
- "Taxation of the Trust Annuity" - The Unitrust Under the Constitution and the Internal Revenue Code
- "The Income Taxation of the Capital Gains of a Trust," 23 Tax L. Rev. 361 (March, 1968)

**LEGAL PUBLICATIONS** (cont.)

- "The AB (ABC) and BA Transactions: An Economic and Tax Analysis of Reserved and Carved Out Income Interests" (co-authored with Professor Louis A. Del Cotto)
- "Inherited Excess Mortgage Property: Death and the Inherited Tax Shelter" (co-authored with Prof
- "Interest-Free Loans: The Odyssey of a Misnomer" (co-authored with Professor Louis A. Del Cott
- "Interest-Free Loans and Dickman v. Commissioner: A Letter to the Supreme Court" (co-author w

**II. New York State Law Revision Commission Reports and Recommendations**

**A. Consultant Studies**

- Estates Powers & Trusts Law (EPTL) §3-2.1 -- Amendment relating to the time period for c
- EPTL §9-1.1 -- Amendment relating to the application of the Rule Against Perpetuities to adopted children (enacted into law)
- EPTL §7-1.5 -- Amendment relating to the assignability of the income interest of a spendth
- EPTL §5-3.3 -- Amendment relating to the disposition of more than one-half of estate to ch
- EPTL §5-1.1 -- Amendment relating to the surviving spouse's right of election
- EPTL §4-1.2 -- Amendment relating to the rights of out-of-wedlock children in intestacy
- EPTL §2-1.11 -- Amendments relating to the renunciation of intestate and testate interests (
- Banking Law §675 -- Amendment relating to Joint Bank Accounts

**B. Executive Director of Law Revision Commission** (Since 1984)

**PRESENTATIONS**

- Lecturer in Educational TV Series "Behind the Laws" -- Topic: NY Estates, Powers & Trusts Law (1966 -
- Lecturer and Panelist in Practising Law Institute program on NY Estates, Powers &
- Lecturer in Educational TV series "In the Law Library II" Topic: Estate Planning (Spring, 1968)

- Lecturer and Panelist -- Syracuse University Tax Conference
  - 1968, Topic: Taxation of the Unitrust
  - 1970, Topic: Charitable Income and Remainder Trusts, Accumulation Trusts and Throwback Rules
- Lecturer -- The Tax Reform Act of 1976 -- Estate and Gift Tax Amendments (conference for lawyers of Western New York -- 1976)
- Lecturer -- Erie County Bar Association -- Post-Mortem Estate Planning (1978)
- Lecturer -- Erie County Bar Association -- Interest-Free Loans (1979)
- Lecturer -- Annual Tax Conference, State University of New York at Buffalo -- Tax Aspects of Equitable Distribution
- Lecturer -- Estate Analysts of Monroe County -- Equitable Distribution and its Ramifications for Dissolution of Marriage by Death (1980)
- Lecturer -- Estate and Gift Tax Amendments of Economic Recovery Tax Act of 1981 (New York State Bar Association)
- Lecturer -- Generation Skipping Tax, Estate Analysts of Western New York (1981).
- Lecturer -- New York Surrogates' Association (various lectures from 1975-1980 on Estate Practice and Estate Planning)
- Lecturer -- Conference of New York State Judges -- Summer, 1982 (SUNY at Buffalo) - "New York's Equitable Distribution"
- Lecturer - American Academy of Matrimonial Lawyers (New York Chapter) -- Fall, 1982 -- "Effect of Loss of Marital Deduction"

**PRESENTATIONS** (cont.)

- Lecturer -- New York State Bar Association -- Fall, 1982 "Tax Consequences of Equitable Distribution"
- Lecturer -- Annual Tax Conference (Fall, 1982) -- "Tax Aspects of Equitable Distribution" -- SUNY at Buffalo
- Lecturer -- Joint Canadian-American Conference on Various Aspects of Canadian-American Law (May, 1982) -- "United States Gift and Estate Taxation of Canadians Owning Property in the United States"
- Lecturer -- New York State Bar Association (1983) -- Fall Meeting of Trusts and Estates Section, "Status of Interest-Free Loans" (Boston)
- Lecturer -- New York State Bar Association -- "Update 1983 -- Recent Developments in Estates Practice, i
- Lecturer -- Monroe County Bar Association (May, 1984) -- "The Status of Interest-Free Loans"
- Lecturer -- Conference of New York State Judges (Summer, 1984) -- "Joint Bank Accounts in New York: Present Law and Proposals of New York State Law Revision Commission" (SUNY at Buffalo)

- Lecturer -- Office of Court Administration: Judicial Seminars (1985-present)

Topics: Matrimonial Taxation;  
Conservatorships and Guardianships;  
Structured Judgments in Tort Actions;  
Civil Law Updates;  
Supplemental Needs Trusts

- Lecturer -- Annual Meetings of Surrogate Court Association  
(1985-present)

Topics: Inheritance by Adopted Children;  
Protection Against Disinheritance of Spouses;  
Deadman's Statute

### **HONORS**

- A. Distinguished Teacher Award (This award has been given yearly since 1980; I have received it approximately 10 times)
- B. Joint Resolution of New York State Senate and Assembly for Work on Spousal Inheritance Legislation (1992)
- C. Surrogate's Court Practice and Procedure Committee, Erie County Bar Association - Award for Exemplary Service to the Bar (1995)

### **AREAS OF SPECIALIZATION**

- a. Income Taxation;
- b. Estate and Gift Taxation;
- c. Trusts, Estates, and Estate Planning;
- d. Legislative Law Reform

### **PRESENT RESEARCH PROJECTS**

- a. Historical and Conceptual Distinction Between Principal and Income in the Law of Trusts - Comparison with Law of Taxation
- b. Proper Economic and Tax Structure of Periodic Payments of Judgments in Personal Injury Actions
- c. Supplemental Needs Trusts for the Disabled

### **CAMPUS/ALUMNI SERVICE**

- 1. Jaekle Award Panelist (3 years)
- 2. Committee on Summer Internship for Public Service

