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## Foreword--Festschrift in Memory of Dennis I. Belcher

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## Foreword — Festschrift in Memory of Dennis I. Belcher

*Bridget J. Crawford\**

In academia, it is customary to honor important milestones in a colleague's career with a *festschrift*, a collected volume of scholarly essays or reflections on the individual's contributions to his or her field. Very often, festschrifts are assembled to celebrate a retirement, but they are also used to honor the memory of a colleague who has died. The Board of Editors of the ACTEC Law Journal unanimously agreed that our first issue of the 2017-2018 academic year should be in honor and memory of Dennis Belcher. With the encouragement and contributions of many of Dennis's friends and colleagues, we are pleased to present this *festschrift* issue of the ACTEC Law Journal.

The issue is divided into two parts. Part I includes a transcription of Dennis's 2016 Joseph Trachtman Memorial Lecture, introduced and prepared by his colleagues Michael Barker and William Sanderson. The time and effort they spent transcribing this speech allows Dennis's wit and wisdom to be preserved, as Dennis had not converted his remarks into a written article at the time of his death. This Part also includes Dennis's April 3, 2008 written testimony to the United States Senate Committee on Finance. Dennis's many ideas for simplifying estate planning maintain vitality today.

Part II of this issue includes professional and personal reflections from many different people who knew Dennis in a variety of capacities. A call went out to all ACTEC Fellows, who were encouraged to share the call with others. The call invited reflections on estate planning techniques or doctrines that were of particular interest to Dennis, salient cases in the public record in which Dennis played an important role, Dennis's role as a leader or mentor in the profession, service to the profession and/or community by Dennis, or personal reflections about working with him. In these pages, you will read many accounts that illustrate how widely and deeply Dennis's influence was felt throughout the estate planning community.

As for me personally, I never met Dennis face-to-face, but I knew well the estate planning part of Dennis's mind. As a junior associate

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practicing at Milbank, Tweed, Hadley & McCloy LLP for seven years, I knew that no research project was complete until I checked to see if Dennis Belcher had written on the topic. If he had, I knew that it was incumbent upon me to read and understand that article as quickly as possible. On more than one occasion, I can say that Dennis's writings pointed me in the right direction when my research was veering off course, or when I otherwise would have looked less-than-well-informed to the partners for whom I was working. I never met Dennis in person, but I relied on him as an authoritative voice in the field.

I often have wondered how anyone with such a successful and busy practice can speak and write as much as Dennis did about complex and difficult topics. In fact, when I sent Dennis an email last year encouraging him to respond to the call for contributions to the Journal's issue devoted to the Supreme Court's estate planning jurisprudence, he initially declined (politely), saying he was too busy. But a few hours later, he wrote me back with ideas for several different cases he could write about. Dennis had an endless stream of innovative thoughts; his example reminds us how powerful writing can be – as a professional development tool and for cultivating reputation among peers, to be sure – but also as a way to force oneself to communicate with precision and depth. It is one thing to orally explain a difficult estate planning topic; it is infinitely more exacting task to write that explanation in a way that explores complexity and nuance while also advancing a normative vision for a better and more just tax system. Although I did not know Dennis personally, I suspect that Dennis loved to write because it was the way he challenged himself to think with more precision and depth.

Dennis served the American College of Trust and Estate Counsel in numerous roles, including Past President. We honor his life and career in these pages. From those who knew you well, and those who did not know you at all, thank you, Dennis Belcher.

# **PART I**

