CECB Carnahan, Evans, Cantwell & Brown, P.C.

on the Subject

October 2011

Qualified Spousal Trusts

Thomas D. Peebles

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by Thomas D. Peebles, Jr. and Emily J. Kembell

The Missouri legislature recently passed Senate Bill 59, which among other things, creates an opportunity for clients to maintain asset protection for their property owned as husband and wife – also known as tenancy by the entirety property – by using a "qualified spousal trust," or "QST." This statute, which became effective on August 28, 2011, sets forth the requirements for qualifying as a QST and is applicable to revocable trusts created before or after this date.

Tenancy by the entirety property has always been a special form of joint ownership between husband and wife, receiving greater creditor protection than property held by a husband or wife individually. Separate creditors of a husband or wife cannot attach tenancy by the entirety property. Unfortunately, when tenancy by the entirety property is transferred to a joint trust or separate individual trusts, this preferential creditor protection characteristic is lost. Many clients shy away from using revocable trusts because of their concern for potential liability and the desire to protect their assets from creditors of one spouse – especially clients in high-liability professions.

Under the new law, loss of the tenancy by the entireties protection need no longer be a deterrent to the use of a Revocable Trust. If tenancy by the entirety property is transferred to a QST, it allows for "the same immunity from the claims of the separate creditors … as would have existed if the settlors had continued to hold that property as husband and wife as tenants by the entirety." Although this statute has not been tested in the courts, we encourage clients to strongly consider the use of a QST to preserve the creditor protection afforded by tenancy by the entirety property in a form which allows us to achieve other important estate planning objectives.

In order for a trust to qualify as a QST, it must meet certain requirements set forth in the statute. Additionally, the property transferred to the QST must be titled as tenancy by the entirety property immediately before being transferred in order to maintain the creditor protection. Therefore, if the clients wish to take advantage of this creditor protection, it is imperative to examine whether a clients' joint Revocable Trust meets the QST requirements and whether their assets were titled as tenancy by the entirety property prior to being transferred to their joint Trust.

What is even more exciting about the new statute is that it allows for estate tax planning which traditionally could only be accomplished by the use of separate Revocable Trusts. The QST can be drafted so that it creates a separate share for each spouse in order to take advantage of their respective unified credits to maximize estate tax savings at the second spouse's death.

If you would like to discuss the potential use of a Qualified Spousal Trust in your particular circumstances, please contact a member of the CECB Estate Planning Practice Group. ■

Missouri Prevailing Wage Laws Have Broad Application

by Richard B. Maltby

As a matter of public policy in Missouri, workers employed by or on behalf of any public body engaged in public works construction projects must be paid prevailing hourly wages, which rates are administered by the Missouri Department of Labor and Industrial Relations. The Prevailing Wage Act, RSMo. §§ 290.210 through 290.340, is modeled after the federal counterpart, the Davis-Bacon Act, and is intended to prevent payment of substandard wages.

The Missouri Supreme Court reinforced these longstanding principles in a recent case, Utility Service Co., Inc. v. Department of Labor and Indus. Relations, finding that the Act is remedial in nature and therefore all doubts are to be resolved in favor of applying the Act. The case centered on how much a contractor was obligated to pay its workers to repaint and perform other work related to a water tower in Monroe City. The Supreme Court ruled that the work qualified as "construction" which is covered by the Act rather than "maintenance" which is not covered by the Act. Thus the contractor had to pay higher wages to its workers.

The Supreme Court gave strong deference to the Department of Labor which deemed the work to be construction. Maintenance is defined as "the repair, but not the replacement, of existing facilities when the size, type or extent of the existing facilities is not thereby changed or increased" whereas construction includes "reconstruction, improvement, enlargement, alteration, painting and decoration, or major repair" according to the Act. The Supreme Court held that the term "maintenance" cannot be applied in a way that reduces the scope of what is "construction" under the Act. In this regard, construction can encompass work that occurs without any change to a facility's size, type, or extent if the work is considered a "major repair." The Department of Labor considers a major repair to be a repair done by overhaul or replacement of major constituent parts that have deteriorated. The Supreme Court found that the scope of work of the contract at issue contained a combination of reconstruction, improvements, alterations, and painting, and therefore the contractor was subject to the Act's higher wage rates.

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Elderly May be Employers of Home Health Workers for Unemployment Tax

by Frank C. Carnahan

In a 2001 case, the Missouri Court of Appeals, Western District held that two elderly individuals were "employers" liable for unemployment security contribution for their home health workers. *Helen Rose Klausner, v. Brockman and Division of Employment Security, and Ed Hanus, v. Jones and Division of Employment Security*, Nos. WD 59236, WD 59237, 58 S.W.3d 671 (MO App 2001). The Court of Appeals found that "[i]n reality, [the "Supervisor/Business Owners"] never had a going business of their own. It was devised and implemented by [the client's trustee/attorney]. They never advertised or sought other clients. They had no bonding, liability or workers compensation insurance, phones, or business cards. All of the workers were paid directly by [the client's trustees] based upon receipts and time sheets they were required to submit. … The [Elderly Client] had a right and did to a large degree control the performance of these individuals as they rendered the requested services."

Helen Rose Klausner and Ed Hanus are two elderly individuals who required personal health care services at their homes. Each had a trust to provide for their care, with Maurice Weingart and William Fletcher as Ms. Klausner trustee, and William Fletcher as Mr. Hanus trustee. In 1997, Mr. Fletcher arranged with Burnetta Jones, a full-time of a nursing home employee, to provide home health care services for Mr. Hanus in addition to her work at the nursing home. In 1998, Mr. Fletcher arranged with Ms. Jones and Janet Brockman, Ms. Jones' co-worker at the nursing home, to also provide care to Ms. Klausner at her home. Mr. Fletcher, an attorney, prepared two "independent contractor" contracts between the trusts and Ms. Jones and Ms. Brockman, doing business as "Loving Home Care Service." He also prepared a fictitious name registration for Ms. Jones and Ms. Brockman to register their "partnership" called "Loving Home Care Service" with the Missouri Secretary of State's office. Neither Ms. Jones nor Ms. Brockman understood the meaning and consequences of designation as independent contractor. Mr. Fletcher also prepared a "Contract with Independent Contractor" to be signed by the workers that Ms. Jones and Ms. Brockman were to bring in at various times to assist with their "business" in providing services to Mr. Hanus and/or Ms. Klausner. The workers were paid by the hour on a weekly basis directly by Mr. Hanus' and/or Ms. Klausner' trusts as an unpaid "payroll service" pursuant to the contract. Ms. Jones and Ms. Brockman also split the difference between their workers' hourly wage (between $8.50 and $10) and the maximum wage allowed for in the contracts (between $10 and $12) as a "supervisory fee", which was Mr. Fletcher's idea and which he deemed to be the women's "profit." There were no withholdings from the workers' checks, and Mr. Fletcher's son was paid to prepare IRS Form 1099–Misc for each worker.

The Division of Employment Security ("Division") investigated Loving Home Care Service, Ms. Klausner, Mr. Hanus, Ms. Brockman and Ms. Jones to determine who, if anyone, was responsible for unemployment contributions for the workers under the Missouri Employment Security Law. On July 26, 1999, the Division found that Ms. Klausner and Mr. Hanus were liable as employers. The same workers were involved and fundamentally identical individual decisions were issued, and the Division appears to have treated the cases as consolidated. The Appeals Tribunal affirmed the Division's referee's findings, and the Commission adopted the Appeals Tribunal's decisions. Ms. Klausner and Mr. Hanus appealed to the Missouri Court of Appeals.

Ms. Klausner and Mr. Hanus argued that the Commission erred in using the IRS twenty-factor test for common law employment set forth in Rev. Rul. 87–41 which was superseded by the IRS Handbook 104.6 (April 21, 1999), Employment Tax Handbook ("Handbook"), Chapter 5, "Technical Guidelines for Employment Tax Issues", which sets forth three broad categories under which the IRS examiners evaluate the facts to determine whether workers are employees or independent contractors, and could not be used. The Court of Appeals held that the IRS twenty-factor test has not been abolished and may still be used to assist in determining whether a worker is an employee or an independent contractor. The Court found that the IRS did not intend to make the twenty-factor test obsolete and that grouping of the twenty factors into the three categories represents a change in organizational structure to provide clarity and reflect the long-standing recognition by the IRS that the twenty factors are not all-inclusive, and the twenty factors remain clearly relevant to the inquiry.

Ms. Klausner and Mr. Hanus also argued that I.R.C. § 3506(b), exempts "sitters". A "companion sitting placement service" means a person (whether or not an individual) engaged in the trade or business of placing sitters with individuals who wish to avail themselves of the sitters' services, and "sitters" means individuals who furnish personal attendance, companionship, or household care services to children or to individuals who are elderly or disabled. However, as noted by the Court of Appeals, 26 C.F.R. 31.3506(d) Scope of rules, states "The rules of this section operate only to remove sitters and companion sitting placement services from the employee-employer relationship … Thus, if, under Secs. 31.3121(d)–1 and 31.3121(d)–2, a sitter is considered to be the employee of the individual for whom the sitting is performed rather than the employee of the companion sitting placement service, this section has no effect upon that employee-employer relationship." ■

The Missouri House Approved a Tax Amnesty Bill

by Frank C. Carnahan

On September 9, 2011, the Missouri House of Representatives approved H.B. 2a, providing amnesty from assessment or payment of penalties, additions, and interest on unpaid Missouri income, sales and use taxes due on or before December 31, 2010.

Taxpayers must:

- apply for amnesty;
- file a tax return for each tax period for which amnesty is requested;
- pay the unpaid taxes in full between January 1, 2012 and February 29, 2012; and
- comply with Missouri tax laws for eight years after the date of the amnesty agreement.

Amnesty would apply **except** for penalties, additions to tax, and interest **paid before January 1, 2012**, or to any taxpayer who is a **party to any criminal investigation or to any civil or criminal litigation pending in any U.S. or Missouri court** for nonpayment, delinquency, or fraud relating to any Missouri tax imposed at the time of payment.

A taxpayer's failure to comply with the state tax laws during the eight years following the date of the agreement results in all penalties, additions to tax, and interest which were waived under the amnesty becoming due and owing immediately. Taxpayers participating in the amnesty program relinquish all administrative and judicial rights of appeal, and no tax payment under the amnesty program would be eligible for refund or credit. ■

Touring the IRS City Campus

by Frank C. Carnahan

After attending the June 2, 2011 IRS Practitioner Liaison meeting, I toured the IRS Kansas City Campus (formerly "Service Center"), which is not generally accessible to the public. It was late in the season so that processing activity was only a portion of its peak, but it was still interesting to see the effort required to process each individual return out of the huge volume of returns.

The KC Campus is one of ten IRS campuses (soon nine with the Atlanta Campus closing), and one of five campuses processing returns. Campus activity includes return processing, audit, collection, criminal investigation, a Taxpayer Advocate's office, and administration. Campus audits are generally limited to returns with only a few issues susceptible to being resolved through correspondence, with taxpayers answering questions or providing a limited amount of paper substantiation. More complex or document intensive audits are conducted in the field at local IRS offices.

Because the KC Campus is a federal facility and also deals with money and confidential returns, it is a "level 4" secured facility. The former drive up to the Post Office front door is fenced off and has barriers to provide a 50 foot vehicle setback, and entry to the facility is strictly controlled. I was issued a "guest" badge, scanned, logged in by security guards, passed through a security portal by an employee with a security device, and always escorted everywhere throughout the Campus by an IRS employee. There are also safety procedures in place to protect from terrorist actions.

The current KC Campus consolidated the previous eight separate facilities in the Kansas City area of Missouri and Kansas, and resulted with the cooperation of private developers, and the Kansas City, federal, and two state governments. The Campus is located in a $330MM Leed certified facility sited on 27 acres in the downtown Kansas City, Missouri area and was occupied by the IRS starting in 2006. It incorporates 400,000 square feet from the historic US Post Office, built in 1933, plus a recent 700,000 square foot addition. By the time planning for the project was first started, the post office had almost entirely moved out and there were only 100 post office employees occupying the immense facility.

The project included some historic preservation. The Post Office exterior, ornate marble lobby and staircase, lobby items including ornate brass post office boxes and brass tables moved many years ago from a bank and ornate ceiling, and sixth floor halls and offices, were maintained in their historic condition with decor dating to the early 1930's. The sixth floor office suites include original terrazzo floors, ornate ceiling plasterwork, marble wainscot and molding in the halls, and original cherry paneled walls and safe in the very large Post Master's office, which now used as a conference room. Historic preservation restrictions are strict, e.g., brass cannot be polished and shined with Brasso, and can only be cleaned by soap and water. Federal office restrictions also limited the facility design and infill in the sixth floor, e.g., the maximum size permitted for senior manager's offices is 250 square feet.

The facility is like a small city, with approximately 2,600 permanent and 4,000 seasonal employees, and includes a cafeteria, coffee cart and the sundry store, Credit union, career resource center, outdoor walking trail, health unit, and fitness center, as well as free parking for all employees. The workforce is eclectic with generally flexible working conditions. Dress code is relaxed and hours can be flexible within job requirements, e.g., some positions have two shifts to be worked around or require availability to "customers" (as the IRS refers to taxpayers) during set hours such as telephone assistance.

The IRS is progressing to electronic return filing and away from paper filing, which makes the process more efficient and reduces processing errors. There were still 9.3MM paper returns out of the 50.5MM total returns processed at the KC Campus through early May 2011 for the 2010 return filing season, with 41.2MM electronic returns processed. That is slightly more than one-third of the total 134.4MM returns processed by all IRS service centers during that same period.

Return processing starts with post office trucks delivering paper returns to the loading dock. Then three "SCAMPS" machines each opens 30,000 envelopes per hour by sanding off one envelop edge (avoiding damage to contents). Returns move out of the separate receiving area to a series of very large rooms for actual processing. Individual workers who sit at numerous rows of "Tingle" tables (named after the inventor) remove the envelope contents, "candle" the envelope by passing it over a lighted panel inset in the desktop surface to ensure all pages are removed and the envelope is empty. Envelopes for returns filed early in the season are not saved with the return because filing date is not an issue, but the empty envelopes are sent to another area to be candled again to ensure all contents have been removed. Envelopes for returns filed near or after the due date are kept with the returns in case proof of mailing date later becomes an issue.

Checks are separated from the return and sent to the payment processing group. If a payment voucher is attached, processing payment to the correct account is eased. Otherwise, research may be required to determine what account (taxpayer and year) payment should be credited to. This can be complicated when the taxpayer identification number ("TIN"), return form (e.g., 1040) and tax year are not written on the check memo line, and even more so if the check is from a "third party" (e.g., mom).

Workers sort the remaining envelope contents (the return) into one of a series of trays on several shelves above their desk. Other workers roll carts down aisles between the back sides of two adjacent rows of Tingle tables to collect the sorted items for the next processing step. The sorted returns are queued on rows of carts waiting for the next set of employees to review the returns for errors. Some errors can easily be corrected and the returns moved on, and others require the returns to be held for more research or communication with taxpayer, e.g., to obtain a missing signature.

Once corrected, other employees check and mark specific line items on returns for data entry into IRS computers by another set of employees. The next group of employees hand stamps a document locater ID on every page of each return (no reliable machine has been invented to do this job). All staples and paper clips are removed, the returns are scanned to electronic image files, and then put in another queue to be sent to central storage where they remain for at least a year. It should now be apparent how electronic filing streamlines return processing.

The IRS has an on-line video of its return processing operations at http://www.irsvideos.gov/Professional/IRSWorkProcesses/SubmissionProcessingPipeline

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Please feel free to utilize our wireless high-speed internet capabilities when visiting our Springfield office. Using your own personal laptop, you can connect to the internet in any of our conference rooms or in our reception area.

Firm News

CECB is proud to announce that **Rodney H. Nichols,** a shareholder in the Firm's litigation/dispute resolution and transactional practice groups was recently elected Chairman of the Bank Counsel Section of the Missouri Bankers Association.

The Bank Counsel Section is made up of member attorneys from across Missouri who concentrate their practices in all aspects of banking law. Rodney previously served as Vice Chairman of the organization and has been a presenter on various banking law topics at conferences hosted by the Missouri Bankers Association. Rodney chairs the banking law practice group at CECB which represents a number of local, regional and national banks. Rodney concentrates his practice in the areas of banking, general corporate and commercial, real estate and probate litigation.

The Firm is pleased to report that **Joseph D. "Chip" Sheppard, III** was recently named to the OTC Foundation Board of Directors. The Foundation Board is made up of community leaders representing a broad cross-section of businesses within the College's service area.

Chip is a Shareholder in the Litigation/ Dispute Resolution and Transactional groups at CECB and concentrates his practice in the areas of business, real estate, securities and intellectual property dispute resolution and transactions.

CECB congratulates **William E. "Bill" Evans**, for his recent election to the position of International Vice-President at the annual convention of the International Brother-hood of Magicians held recently in Dallas, Texas. In addition, Mr. Evans received the Board of Trustees nomination for International President Elect for 2012, and a Presidential Citation for his work in redrafting the organizations Bylaws and Standing Rules. The I.B.M. is the world's largest magic organization having nearly 12,000 members in 73 countries. Bill is a shareholder in the Firm's Transactional group and concentrates his law practice in the areas of taxation, corporate, real estate, business and employer/employee.

The Firm is pleased to announce that attorney **Rich Maltby**, was recently recognized an Up & Coming Lawyer for 2011. All Up & Coming Lawyers must be 40 years old or younger or they have to been practicing law for 10 or fewer years. Those recognized are high achievers who epitomize excellence in the legal community and are identified as a leader in the community -at-large. Rich is a member of the Firm's Litigation/Dispute Resolution group and practices in the areas of construction, architectural, engineering and development law, business litigation, real estate litigation, and alternative dispute resolution.

CLIENT CORNER

We occasionally share (with permission) something we think readers will find interesting about one of our client's life or hobbies etc. in our newsletter.

The Invention of Post-It Notes

As told by Gary Finley to Frank C. Carnahan. Gary knows Art Fry, the post-it notes inventor, as they were both engineers working for 3M, with Art in the St. Paul, Minnesota lab, and Gary in Nevada, Missouri plant. Gary is now retired from 3M.

The idea for post-it notes had nothing to do with business when Art started working on it. Art used slips of paper to mark songs in his hymnal that he would be singing with his church choir. He got frustrated when the paper marker fell out and lost his place, so he went to work to create a solution. Art's first idea was to put a little spot of glue on the piece of paper so it would stick to the page and stay put. But, this first effort failed because the glue was too strong, and the page tore when he removed the marker. Art's second effort using weaker glue also failed, because while it didn't tear the page when the marker was removed, it removed the print from the page. After several tries, Art came up with the right glue. Useful ideas travel to solve other problems. When staff in Art's office circulated papers for approvals, the papers frequently coming back missing initials or signatures. So, his staff used post-its to mark each place on the papers that needed to be initialed or signed. Then, the post-its made their way to other section offices, and eventually arrived on an executive's secretary's desk. She demanded packets of post-it notes to send to each executive secretary in the Fortune 500. Within days after sending the post-it note packages out, customers started sending in unsolicited orders for something that was not yet officially a product. Up until this time the post-its were being "manufactured" on a small machine in 3M's St. Paul lab. When putting the team together, Art insisted on the lab production and red packets that said "thank you" on the outside to hand to those who helped speed up all the details.

Gary worked in 3M's Nevada factory which had a machine not operating at capacity. Headquarters knows about such things, and telephoned Gary telling him to pick up four people, including a mix of engineers, manufacturing and maintenance folks, arriving at the local airport in the corporate jet the following morning. The day after that visit, headquarters phoned the plant manager and told him to cease production of "whatever was being produced" on the machine (3M could move production to another factory) and start producing post-it notes. Demand was so high they told the manager to "never turn that machine off and keep producing," so Gary and his staff had to lubricate and adjust the machine while it was running. Eventually more production capacity was found. "The rest is history." By the way, Gary says despite competition, 3M post-its are still the best.

What You Need to Know About Prescriptive Easements

by Taylor C. Moore

One day, as you are playing with your kids in the backyard, your neighbor walks across the back portion of your yard. He doesn't wave to you or say anything and you don't think much of it. The next day, he does it again, and the day after that as well. As he is crossing your yard for the fourth time, you say, "Hey, you know this is my yard, right?" The surly neighbor replies, "I don't care, it's a free country, I'll walk where I please!"

As the weeks turn into months and the months turn into years, your neighbor continues his ritual of walking across the back of your yard. You figure, "I guess it doesn't matter anyway, this guy is just a weirdo, and I don't want to start any trouble." After ten years has passed, there is a visible pathway created from your neighbor's continuous uninterrupted travel across the back of your property. You've had enough! You decide to put in a fence, figuring this will stop him. After your fence is completed, you are served with a civil summons; your neighbor is suing you! In his Petition, your neighbor alleges that he has the legal right to cross your backyard and that the fence constitutes a nuisance which unreasonably interferes with his right to use the pathway and the fence must be removed at your expense. When you call your attorney, you are shocked to find out that your neighbor is right!

Based upon the above facts, your neighbor satisfied all conditions precedent to establish an easement by prescription. An easement by prescription is established by clear and convincing evidence showing ten years of use that is continuous, uninterrupted, visible, and adverse under claim of right. Wallace v. Snider, 204 S.W.3d 299, 303-304 (Mo. App. S.D. 2006).

In this scenario, your neighbor's use was continuous because he used it every day, not that he had to – the element of continuousness would probably have been satisfied if he a used it a few times every week. Also, his use was never interrupted because you decided that you didn't "want to start any trouble." In hindsight, you should have put up your fence sooner (i.e., before ten years had passed). If you had, this would have interrupted his use; thus, even if he tore the fence down and started using the back of your yard again, the requisite ten year period would have started all over again. Your neighbor's use was visible (i.e., not clandestine or secretive) – he didn't use it at 2:00 a.m. in the morning when no one was looking, he did it right out in the open for everyone to see. Lastly, he did it under claim of right (i.e., he never asked for your permission and didn't care if he had it, in his mind he had the right to use it and used it pursuant to that belief).

When I have described this scenario to friends and family, and explain that the surly neighbor would win in a court of law, many are shocked. And obviously, the scenario given is an extreme example to illustrate a point. The truth is, prescriptive easements are formed all the time and usually the owner of the land being burdened by the easement has no idea, until it's too late.

It's more likely to happen like this: Your mother and father live in a modest country home on the outskirts of town. While they were alive, they let a neighbor use their driveway and drive across the back of their acreage in order to allow him easy access to his home located behind your parent's acreage. At the time the use started, the neighbor had asked permission to use the acreage and your father and mother had no objections, because this is the Ozarks and it seemed like the neighborly thing to do. Nothing was ever put in writing.

After your father and mother pass away, a condominium developer purchases the neighbor's lot behind your parents and begins paving a road over the dirt path that was formed from the neighbor's long continued use. When you object, the condominium owner sues you claiming that he has the right to use the dirt path and the right to pave it. Although you believe that your parents gave the neighbor permission to use the acreage and, thus, the use of the neighbor was never adverse under claim of right, you're not sure how you're going to prove it because your parents are deceased and the neighbor is in a nursing home with Alzheimer's.

Under this scenario, you may be out of luck as well. In cases dealing with prescriptive easements, "[a] finding of adversity is often inferred, not directly proved." *Smith v. Chamblin Properties*, LLC, 201 S.W.3d 582, 587 (Mo. App. W.D. 2006). The oft quoted rule being that "[a] long and continuous use justifies the presumption of adversity and shifts the burden to the owner to counter the presumption by proving that permission was given for the use." Id at 587-588. Thus, in this case, the burden is going to be on you to prove that the use was permissive, but as stated earlier, you can't prove it!

In this fact pattern, all of this could have been avoided if your parents had offered your neighbor a license to use their acreage, then you would have written evidence that the use was always permissive. The point is this: Be cognizant of the uses your neighbors are making of your land and your parent's neighbors are making of your parent's land. If you have concerns, call your attorney. Make sure that people aren't gaining rights to your property without your knowledge.

Prevailing Wage Laws Continued from Page 1

The devastation in Joplin has elevated the debate over the viability of the Missouri Prevailing Wage Act. Some legislators and lobbyists have campaigned for the suspension of the prevailing wage laws during reconstruction in Joplin with the notion that lower wages and thus decreased cost of construction would expedite the City's revitalization. However, the common response is that the absence of wage laws would violate workers' rights to fair wages and that the workmanship of the construction would be sacrificed due to the absence of skilled laborers onsite.

One thing remains very clear based on the Missouri Supreme Court's recent decision. Although they should be taken on a case-by-case basis, many of the planned public works projects in Joplin as a result of the tornado will likely be deemed "construction" projects rather than "maintenance" projects, in which case prevailing wages must be paid. Public entities, contractors, subcontractors should make sure that they are following all rules and regulations concerning prevailing wage projects long before the bidding phase of the project in order to avoid surprises during construction. The Department of Labor has provided helpful check-off lists, prevailing wage law guidelines, and other information on its website concerning the application of the Missouri Prevailing Wage Act. You should not hesitate to contact the Department of Labor or a member of our firm's litigation group if you have any questions about this process. ■

Meet Our Staff: Stephani Sperling

Stephani Sperling is a paralegal in the transactional department of CECB. She began working for the firm in 2004 and, after spending a couple of years starting a family, returned in 2009.

Stephani's work includes drafting of formation documents for Corporations, Limited Liability Companies and Partnerships, and keeping those companies in compliance with state statutes. She also prepares initial drafts of transactional documents such as Stock Purchase Agreements and Asset Purchase Agreements, together with supporting documents.

Stephani has an Associate's Degree in Paralegal Studies from Yavapai College in Prescott, Arizona. She and her husband Mike have two children, Mikey, who just started Preschool, and three year old Giovanna.

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Founded in 1979, Carnahan, Evans, Cantwell & Brown, P.C. is a locally owned and operated law firm noted for its commitment to providing superior client service to a diverse client base, including national and regional businesses, financial institutions, not for profit organizations and individual clients. The Firm currently has 17 attorneys, including seven who have their Master of Laws in Taxation. An "A-V rated" preeminent law firm by Martindale-Hubbell, our attorneys are engaged in the general business practice of law with an emphasis in the following areas:

- Business Organization and Planning
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- Estate Planning
- Probate
- Trust Administration
- Transactions
- Real Estate
- Taxation
- Employee Benefits
- Banking
- Commercial Litigation and Dispute Resolution
- Environmental
- Intellectual Property
- Arbitration and Mediation
- Franchise
- Mechanics' Liens and Foreclosures
- Pension and Profit Sharing
- Employment
- Zoning and Land Development

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