



# Kelly S. Henry

## Partner

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### Location

400 West Market Street  
Suite 2000  
Louisville, KY 40202

### Honors



"AV" rated in *Martindale-Hubbell*

Recognized by her peers in  
*Kentucky Super Lawyers®*

*Woodward/White's The Best Lawyers in America®* in the areas of Trusts & Estates and Litigation-Trusts & Estates, 2008-2020

Recognized as one of the "Top Lawyers" in the area of Trusts, Wills & Estates Law by *Louisville Magazine*, April 2013

2000 Young Careerist Candidate, Business and Professional Women of River City

Karen Allen Bickham Scholar, University of Louisville School of Law

*University of Louisville Journal of Family Law* Best Note Award, Volume 31

1994 Samuel L. Greenebaum Award for legal writing, University of Louisville School of Law

### Education

1994 - J.D., University of Louisville

1991 - A.B., Smith College

### Admissions

Supreme Court of Kentucky

United States District Court,  
Western District of Kentucky

United States District Court,  
Eastern District of Kentucky

Kelly Henry is a member of the Firm's Trusts, Estates & Personal Planning Service Team. She concentrates her practice in the areas of estate and charitable planning, and estate and trust administration.

### Professional Activities and Memberships

- Fellow in the American College of Trust and Estates Counsel (Fiduciary Income Tax Committee; Digital Property Task Force)
- Estate Planning Council of Louisville (President 2007-2008)
- Louisville Bar Association (Probate and Estate Planning Section, Chair 2005)
- Kentucky Bar Association (Probate and Estate Planning Section)
- Women Lawyers Association of Jefferson County (President, 1999-2000)

### Presentations

Ms. Henry is a frequent speaker on various estate planning and administrative topics, especially the generation-skipping transfer tax. Her lectures include:

- "My Dog Ate My Password: Planning for and Administering Digital Property," (43rd Annual American Institute on Federal Taxation, Birmingham (Hoover), Alabama, June 2019)
- "The Tax Ramifications of Cryptocurrency," (Estate Planning & Community Property Law Journal 11th Annual CLE & Symposium, Texas Tech University School of Law, March 2019).
- "Digital Property Planning and Administration," (American College of Trust and Estate Counsel audio webcast/telephone seminar, October 2015).
- "Trust Issues in Family Law," Louisville Bar Association and Kentucky Chapter of the American Academy of Matrimonial Lawyers 18th Annual Family Law Seminar (2015) (Co-author).
- "Stay Linked with Your Younger Clients (and Your Younger Colleagues) by Forever Friending the Latest Digital and Social Media Technology," (American College of Trust and Estate Counsel 2014 Summer Meeting CLE Stand-Alone Program, Dana Point, California, June 2014) (Co-presenter).
- "Estate Planning – Current Developments," (17th Annual Estate Planning Institute, Louis D. Brandeis School of Law at the University of Louisville, May 2014) (Co-presenter).
- "The Secret Sessions, Session Two: Secrets of Estate Planning for Women," (Community Foundation of Southern Indiana and Ivy Tech Foundation, Sellersburg, Indiana, October 2013) (Co-presenter).
- "Establishing Tax-Exempt Status with the IRS," (Tax Exempt Organizations from Start to Finish, National Business Institute Seminar, Louisville, Kentucky, June 2013).
- "(GST) Reasons Not to Skip the Kids Even Though the Grandchildren Are Really Your Favorites," (Stock Yards Bank & Trust Company Estate & Tax Seminar, Jeffersonville, Indiana, October 2012).
- "What to Do if Congress DOESN'T," (Estate Planning Council of Louisville, September 2012)(Co-presenter).
- "Final Regulations under Section 2053," (Louisville Bar Association, December 2009).
- "Women and Money Series: Estate Planning 101," (Community Foundation of Louisville and Community Foundation of Southern Indiana, Louisville, Kentucky, February 2009) (Co-presenter).
- "Charity Begins at Home (But Not Without an Allocation Clause)," (11th Annual

United States Court of Appeals,  
Sixth Circuit

United States Tax Court

United States Supreme Court

Estate Planning Institute, Louis D. Brandeis School of Law at the University of  
Louisville, April 2008).

- "Problems and Issues When You Try to Avoid Probate," (34th Annual Midwest/Midsouth Estate Planning Institute, University of Kentucky College of Law, July 2007).
- "Recent Developments of Interests to Estate Planners," (34th Annual Midwest Estate, Tax & Business Planning Institute, Indiana Continuing Legal Education Forum, June 2007).
- "Revisiting the Generation Skipping Tax," (Louisville Bar Association, May 2007).
- "Tax Implications of Generation Skipping Techniques - Planning to Minimize the Generation-Skipping Tax," (Lorman Education Services, National Teleconference, May 2007).
- "2006 Notable Developments of Interest to Estate Planners," (Bluegrass Estate Planning Council, Lexington, Kentucky, March 2007).
- "Planning for the Generation Skipping Transfer Tax," (9th Annual Estate Planning Institute, Louis D. Brandeis School of Law at the University of Louisville, April 2006).
- "Drafting for and Making Discretionary Trust Distributions," (32nd Annual Midwest/Midsouth Estate Planning Institute, University of Kentucky College of Law, July 2005) (Co-presenter).
- "Estate Planning Issues for Non-U.S. Citizens," (Louisville Bar Association, October 2004).
- "Understanding and Dealing with the Generation Skipping Transfer Tax," (31st Annual Midwest/Midsouth Estate Planning Institute, University of Kentucky College of Law, July 2004).
- "A Trilogy of Taxes: Preparation of Gift Tax, Estate Tax, and Fiduciary Income Tax Returns," (Louisville Bar Association, November 2003) (Co-presenter).
- "Use of ESOPs in Succession Planning," (Louisville, Kentucky, September 2003) (Co-presenter).
- "2000-2001 Notable Developments of Interest to Estate Planners," (Estate Planning Council of Louisville, March 2002).
- "Generation Skipping Transfer Trusts," (28th Annual Midwest/Midsouth Estate Planning Institute, University of Kentucky College of Law, July 2001).
- "Planning for the Generation Skipping Transfer Tax," (Louisville, Kentucky, 1999, 2000, 2001).
- "Everything You Need to Know About Gifts and Gift Tax," (Louisville Bar Association, February 2001).
- "Select Issues on the Income Taxation of Trusts and Estates," (Louisville Bar Association, December 1999).
- "When in Doubt, Spell It Out (Or How to Write an Effective Engagement Letter)," (Jeffersonville, Indiana, October 1999) (Co-presenter).
- "Gilding the Golden Years: Saving Time, Trouble and Money for Yourself and Your Heirs," (University of Louisville, May 1999) (Co-presenter).
- "Estate and Inheritance Tax Apportionment: To Apportion or Not - An Overview," (Louisville Bar Association, April 1998) (Co-presenter).

## Publications

- *Generation Skipping Transfers: Drafting to Avoid the Generation Skipping Tax*, Kentucky Estate Planning (Third Practice Handbook Edition), published by the University of Kentucky Office of Continuing Legal Education (2009) (Co-author).
- Chapters: "Guardians, Limited Guardians and Conservators for Minors" and "Curators" of the *Kentucky Probate Guide for Pro Se Litigants*, published by the Kentucky Administrative Office of the Courts (2006) (Co-author).
- *Generation Skipping Transfers: Drafting to Avoid the Generation Skipping Tax*, Kentucky Estate Planning (Second Practice Handbook Edition), published by the University of Kentucky Office of Continuing Legal Education (2003) (Co-author).

## Civic Involvement

- Let's Dance Louisville to benefit the Feed My Neighbor program of the Cathedral of the Assumption (2018 "celebrity" competitor)
- St. Joseph Children's Home (Board of Trustees 2013-present, Recording Secretary 2013-2015)

- Nativity Academy at St. Boniface (Board of Directors 2017-present)
- SJ Kids Foundation (Board of Directors 2013-2017)
- Junior League of Louisville (Assistant Vice President of Finance 2001-2002, Vice President of Finance 2002-2003; Community Relations Advisor 2005-2006, Sustainer Advisory Board 2012-2013, Sustainer Advisor 2013-2014)
- Leadership Louisville, Class of 2012
- Best Buddies of Kentucky Champion of the Year Candidate (2010)
- Kentucky Opera Camerata Development Board (2009)
- Kentucky Derby Museum Gala Committee (2004)
- Louisville Antique Show Committee to benefit the Louisville Deaf Oral School (2003, 2004)
- Norton Hospitals Foundation Planned Giving Committee (2003-2005)
- Spalding University Planned Giving Committee (2001)
- Kentucky Hemophilia Foundation (Board of Directors 1998-2001, President 2000-2001)
- Focus Louisville, Class of 2000

### **Interests**

Kelly is a native of Louisville but has lived in New England and in Spain, where she met her husband, Javier Fajardo. Kelly enjoys yoga, running, traveling, opera, arts and crafts and spending time outdoors with her husband and daughter, Elisa.

### **Languages**

- Fluent in Spanish