



Missouri LICA NEWS

February/March 05

We're All In This Together!

This year, at our Winter Convention and at District Meetings across the state, we are recognizing those contractors with five or more years of membership. It is only through the dedication of these fine members that Missouri LICA is able to continue protecting the soils and waters of our great state.

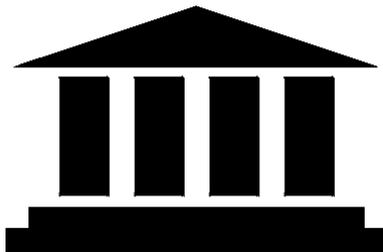


↑ (back row, from left) *Larry Lafollette (19 years), Jeff Lance (11 years), and Eddie Gilmore (7 years)*; (front row, from left) *Dennis Brinton (19 years), Jim Bledsoe (18 years), and Bob Parks (17 years)*

If you know a contractor who isn't a member of Missouri LICA and should be, please feel free to give him/her the membership application we're enclosing with this newsletter. Remember, we're all in this together and every voice counts!



↑ (back row, left to right) *Roger Levings (22 years), Caryl Lance (33 years), Bruce Tague (33 years), Nelson Wilson (33 years), Melvin Beckemeyer (29 years), Gerald Bauer (33 years)*; (front row, left to right) *Gayle Matthews (28 years), Mel Kleinsorge (27 years), Ken Balkenbusch (28 years), John Houston (20 years), Hollis Boyer (33 years) and Weldon Tague (24 years)*



What's Going On At The Capitol?

Since convening on January 5, over 1,300 bills and resolutions have been filed in the Missouri State Legislature. As of the time this newsletter goes to print, there are four of these which address the renewal of our 1/10th cent Soil, Water and State Parks Sales Tax.

SJR 1 - Filed by Senator Klindt has made it through the Senate and has had its second reading in the House on February 28. This Resolution would allow the voters of the State of Missouri to decide in November of 2006 whether or not the sales tax would be automatically placed on the ballot at renewal, beginning in 2016.

In the House, there are three Joint Resolutions (HJR 15, HJR 16, and HJR 17) which have all been assigned to the House Committee on Conservation and Natural Resources. There is very little difference between these three Resolutions and SJR 1. At the time this newsletter goes to print, a substitute for HJR16 has passed out

of Committee and is waiting placement on the House calendar. The Senators and Representatives are trying to iron out the details to make sure these Resolutions get passed through the House in the same form as the Senate's Resolution.

Call or write your Senator and Representatives and tell them how important it is for them to pass this issue during this session.

Don't think that just because the issue(s) may pass out of the House and Senate that our work will then be done. Far from it! The next step will be to educate the general voting public on the tremendous successes this sales tax has achieved. Plain and simply ... that takes money.

It is likely that this coming fall you will be asked to contribute to the campaign designed to pass the issue in November of 2006. We'll need cash for ads, brochures, positive voter identification, and Get Out The Vote (GOTV) efforts. As a LICA contractor, you directly benefit from this sales tax and we need to protect it.

Welcome To Missouri LICA

We'd like to offer a warm welcome to the following new members:

Supporting

Benton County SWCD

Contact: Tina Hovendick
535 N. Highway 65
Lincoln, MO 65338
District: 4 County: Benton
Phone: 660-547-2351, ext. 3
Fax: 660-547-2456
Email: tina.hovendick@mo.nacdnet.net

Active Contractor

Rex Cooper; Monday

Cooper Bulldozing LLC
10769 Cooper Road
Lincoln, MO 65338
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Phone: 660-547-2252
Fax: 660-547-9978
Cell: 660-525-0381
Email: Kay2@iland.net
Work Categories:
EC,EMC,EXG,LL,LS,PD,SP,TW
Equipment: BH,DZ,SC

Company

BEIMDIEK INSURANCE AGENCY, INC.

MLICA Contact: Steve Beimdiek
Beimdiek Insurance Agency, Inc.
P. O. Box 612
Carthage, MO 64836-0612
Phone: 417-358-4007
Fax: 417-358-4052
Cell: 417-850-9009
Email: steve.beimdiek@beimdiek.com
Website: Beimdiek.com
District: 4 County: Jasper

MISSOURI AUTO AUCTION

MLICA Contact: Kevin Brown
Missouri Auto Auction
421 N. Rangeline Road
Columbia MO 65201
District: 2 County: Boone
Phone: 573-886-0032
Fax: 573-474-3914
Email: Kevinb@moaa.biz
Website: www.MOAA.biz

G.W. VAN KEPPEL COMPANY

MLICA Contact: David Miguel
G.W. Van Keppel Company
1449 Genessee Street
Kansas City, MO 64102-1031
District: 3 County: Jackson
Phone: 913-626-1043
Fax: 816-921-4038
Cell: 913-238-7527

THE VICTOR L. PHILLIPS CO.

MLICA Contact: Kevin Ash
The Victor L. Phillips Co.
4100 Gardner Ave.
Kansas City, MO 64120
District : 3 County: Jackson
Phone: 816-241-9290
Fax: 816-241-1738



March

03 J.D. Kelly
12 Ray Garrett
15 George Schulte
18 Vern J. Bauman
20 Bud Ward
25 Gene Haile
26 John Flora
28 Scott Thompson

April

13 Todd Creason
15 Mel Kleinsorge
18 Violet Corbett
Jeff Houston
25 Ray Daub
26 Bob Parks
28 Billy Brewster



With Sympathy

Wilfred Kaiser, a 31 year member of Missouri LICA, passed away at his home on February 23, 2005. If you would like to express your sympathy to Carolyn, her contact information is: Carolyn Kaiser; 17116 Centerline Ave.; Cole Camp, MO 65325.

Wilfred was a very strong supporter of Missouri LICA. His impact as a steward of Missouri's soil and water will be felt for many years to come, as will his absence. Our thoughts and prayers are with Wilfred's family during this time of loss. If you would like to honor Wilfred's legacy, please send a contribution to the Missouri LICA Scholarship Fund; c/o Pat Houston; MLICA Auxiliary Treasurer; 19290 Hazel Dell Road; Higginsville, MO 64037-9162.

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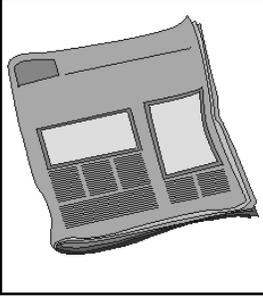
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Missouri LICA News is a bi-monthly publication of the Missouri Land Improvement Contractors Association; Deborah Dickens, Executive Director; 1101 West High Street; Jefferson City, MO 65109.

Editorials From Around The State



The following editorial was published in *The Mexico Ledger*, Friday, February 18, 2005. The editorial was a collection of published editorials from other Missouri Newspapers. Here are two of interest to our members:

February 15 - St. Joseph News-Press, on the number of Missouri farmers:

Although a federal report showed a decline in the number of farms in the United States, there is still good news for Missouri. The report showed 2.11 million farmers, a decline of 0.6 percent, in the nation.

On the other hand, the report said the number of farmers in Missouri held steady at 106,000 in 2004. The report noted the number of farms with annual sales under \$10,000 was 58,900, while the total farms in the sales of \$10,000 to 99,000 category amounted to 36,300.

In the category of \$100,000 to \$249,000 in sales, the total was 6,300, an increase of 3 percent over the previous year. Farms with yearly sales of \$250,000 to \$499,000 totaled 2,600, an increase of 4 percent. A total of 1,900 farmers had annual sales of more than \$500,000.

Hopefully, the stability of Missouri farming is on the mend. After all, the nation relies on farmers for the foodstuffs for its people. Missouri is a major unit of that production and should continue in that role.

Feb 13 - The Kansas City Star, on Missouri parks:

In 1984, and twice since then, Missourians voted to improve their state parks and to stem a huge erosion problem by endorsing a one-tenth-cent sales tax. This year lawmakers should put the tax up for renewal again.

It's been an excellent investment. In the early 1980's, Missouri's parks were in decline and tourism was dwindling.

The tax money paid for extensive improvements that brought back the parks as popular tourist attractions; 17 million annual visitors generate an economic effect of \$538 million.

The state spent the money appropriately. The ruts in park roads and trails are gone. Nearly all of the system's 260 miles of roads have been fixed, and more than 900 miles of trails are available for public walking, hiking, or horseback riding. Picnic shelters have new roofs, and restrooms and showers have new plumbing.

The tax raises \$39 million annually with half going to parks and half for voluntary programs that encourage soil-saving farming methods.

A resolution in the state Senate would put the tax, now scheduled to expire in 2008, before voters for a fourth time - on the 2006 general election ballot. It was renewed in 1988 and 1996.

Failure to renew would be devastating, quickly sending Missouri's parks and soils into sharp declines.

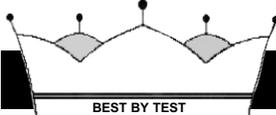
Give the people the chance to decide again. The facts should help to make the case for another 10 years of a good thing.



National Water Quality Assessment Database Posted on EPA's Web Site

On Friday, February 11, 2005, the Office of Water released the first-ever interactive database of state water quality assessment data, which provides the public with easy Web access to water quality information at the state and local levels. The 2002 reporting cycle was a transition period between traditional 305(b) water quality reporting, and integration of 305(b) with reporting of impaired waters under section 303(d) of the Clean Water Act, as outlined in EPA guidance to the States in Nov. 2001. EPA is continuing to call for integrated reporting of 305(b) and 303(d) information.

States are participating in an extensive review and approval of the 2002 data. This initial Web release of the 2002 National Water Quality Database summarizes electronic data for 32 States. The remaining States should be added to the Database by March 31, 2005. National summary water quality statistics will be available at that time. The Database may be viewed at www.epa.gov/305b/2002report and if you have any questions, please contact Cary McElhinney at mcelhinney.cary@epa.gov.



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How Does OSHA Develop A Standard?

OSHA can begin standards-setting procedures on its own initiative, or in response to petitions from other parties, including the Secretary of Health and Human Services (HHS); the National Institute for Occupational Safety and Health (NIOSH); state and local governments; any nationally-recognized standards-producing organization; employer or labor representatives; or any other interested person.

Advisory Committees

If OSHA determines that a specific standard is needed, any of several advisory committees may be called upon to develop specific recommendations. There are two standing committees, and ad hoc committees may be appointed to examine special areas of concern to OSHA. All Advisory committees, standing or ad hoc, must have members representing management, labor, and state agencies, as well as one or more designees of the Secretary of HHS. The two standing advisory committees are:

- National Advisory Committee on Occupational Safety and Health (NACOSH), which advises, consults with, and makes recommendations to the Secretary of HHS and to the Secretary of Labor on matters regarding administration of the Act.
- Advisory Committee on Construction Safety and Health, which advises the Secretary of Labor on formulation of construction safety and health standards and other regulations.

NIOSH Recommendations

Recommendations for standards also may come from NIOSH (National Institute for Occupational Safety and Health), established by the Act as an agency of the Department of HHS.

NIOSH conducts research on various safety and health problems, provides technical assistance to OSHA and recommends standards for OSHA's adoption. While conducting its research, NIOSH may make workplace investigations, gather testimony from employers and employees and require that employers measure and report employee exposure to potentially hazardous materials. NIOSH also may require employers to provide medical examinations and tests to determine the incidence of occupational illness among employees. When such examinations and tests are required by NIOSH for research purposes, they may be paid for by NIOSH rather than the employer.

Standards Adoption

Once OSHA has developed plans to propose, amend or revoke a standard, it publishes these intentions in the Federal Register as a "Notice of Proposed Rulemaking," or often as an earlier "Advance Notice of Proposed Rulemaking." Prior to publication of proposed and final major rules, OSHA consults with OMB under procedures established by Executive Order. OSHA consults with small business on proposed rules which significantly affect them through a panel with participation by the Small Business Administration and OMB, as required by the Small Business Regulatory Enforcement and Fairness Act (SBREFA.)

An "Advance Notice" is used, when necessary, to solicit information that can be used in drafting a proposal. The Notice of Proposed Rulemaking will include the terms of the new rule and provide a specific time (at least 30 days from the date of publication, usually 60 days or more) for the public to respond.

Interested parties who submit written arguments and pertinent evidence may request a public hearing on the proposal when none has been announced in the notice. When such a hearing is requested, OSHA will schedule one, and will publish, in advance, the time and place for it in the Federal Register.

After the close of the comment period and public hearing, if one is held, OSHA must publish in the Federal Register the full, final text of any standard amended or adopted and the date it becomes effective, along with an explanation of the standard and the reasons for implementing it. OSHA may also publish a determination that no standard or amendment needs to be issued.

Emergency Temporary Standards

Under certain limited conditions, OSHA is authorized to set emergency temporary standards that take effect immediately and are in effect until superseded by a permanent standard. OSHA must determine that workers are in grave danger due to exposure to toxic substances or agents determined to be toxic or physically harmful or to new hazards and that an emergency standard is needed to protect them. Then, OSHA publishes the emergency temporary standard in the Federal Register, where it also serves as a proposed permanent standard. It is then subject to the usual procedure for adopting a permanent standard except that a final ruling should be made within six months. The validity of an emergency temporary standard may be challenged in an appropriate U.S. Court of Appeals.

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OSHA Standards *(Continued from page 4)*

Appealing a Standard

No decision on a permanent standard is ever reached without due consideration of the arguments and data received from the public in written submissions and at hearings. Any person who may be adversely affected by a final or emergency standard, however, may file a petition (no later than the 59th day after the rule's promulgation) for judicial review of the standard with the U.S. Court of Appeals for the circuit in which the objector lives or has his or her principal place of business. Filing an appeals petition, however, will not delay the enforcement of a standard, unless the Court of Appeals specifically orders it.

Variations

Employers may ask OSHA for a variance from a standard or regulation if they cannot fully comply by the effective date, due to shortages of materials, equipment or professional or technical personnel (i.e., temporary variances), or can prove their facilities or methods of operation provide employee protection "at least as effective" as that required by OSHA (permanent variances).

Employers located in states with their own occupational safety and health programs should apply to the state for a variance. If however, an employer operates facilities in states under federal OSHA jurisdiction and also in state plan states, the employer may apply directly to federal OSHA for a single variance applicable to all the establishments in question. OSHA will then work with the state plan states involved to determine if a variance can be granted which will satisfy state as well as federal OSHA requirements.

Temporary Variance

A temporary variance may be granted to an employer who cannot comply with a standard or regulation by its effective date due to unavailability of professional or technical personnel, materials or equipment, or because the necessary construction or alternation of facilities cannot be completed in time.

Employers must demonstrate to OSHA that they are taking all available steps to safeguard employees in the meantime, and that the employer has put in force an effective program for coming into compliance with the standard or regulation as quickly as possible.

A temporary variance may be granted for the period needed to achieve compliance or for one year, whichever is shorter. It is renewable twice, each time for six months. An application for a temporary variance must identify the standard or portion of a standard from which the variance is requested and the reasons why the employer cannot comply with the standard. The employer must document those measures already taken and to be taken (including dates) to comply with the standard and establish that all available steps to safeguard employees against the hazards covered by the standard are being taken.

The employer must certify that workers have been informed of the variance application, that a copy has been given to the employees' authorized representative, and that a summary of the application has been posted wherever notices are normally posted. Employees also must be informed that they have the right to request a hearing on the application

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OSHA *(Continued from page 5)*

The temporary variance will not be granted to an employer who simply cannot afford to pay for the necessary alterations, equipment, or personnel.

Permanent Variance

A permanent variance alternative to a particular requirement or standard may be granted to employers who prove their conditions, practices, means, methods, operations, or processes provide a safe and healthful workplace as effectively as would compliance with the standard.

In making a determination, OSHA weighs the employer's evidence and arranges a variance inspection and hearing where appropriate. If OSHA finds the request valid, it prescribes a permanent variance detailing the employer's specific exceptions and responsibilities under the ruling.

When applying for a permanent variance, the employer must inform employees of the application and of their right to request a hearing. Anytime after six months from the issuance of a permanent variance, the employer or employees may petition OSHA to modify or revoke it. OSHA also may do this of its own accord.

Interim Order

So that employers may continue to operate under existing conditions until a variance decision is made, they may apply to OSHA for an interim order. Application for an interim order may be made either at the same time as, or after, application for a variance. Reasons why the order should be granted may be included in the interim order application. If OSHA denies the request, the employer is notified of the reason for denial.

If the interim order is granted, the employer and other concerned parties are informed of the order, and the terms of the order are published in the Federal Register. The employer must inform employees of the order by giving a copy to the authorized employee representative and by posting a copy wherever notices are normally posted.

Experimental Variance

If an employer is participating in an experiment to demonstrate or validate new job safety and health techniques, and that experiment has been approved by either the Secretary of Labor or the Secretary of HHS, a variance may be granted to permit the experiment.

Other

In addition to temporary, permanent, and experimental variances, the Secretary of Labor also may find certain variances justified when the national defense is impaired. For further information and assistance in applying for a variance, contact the nearest OSHA office. Variances are not retroactive. An employer who has been cited for a standards violation may not seek relief from the citation by applying for a variance. The fact that a citation is outstanding, however, does not prevent an employer from filing a variance application.

Public Petitions

OSHA continually reviews its standards to keep pace with developing and changing industrial technology. Therefore, employers and employees should be aware that, just as they may petition OSHA for the development of standards, they also may petition OSHA for modification or revocation of standards.

From the OSHA Website (www.osha.gov)



Corporate Office:

275 Northwest Blvd.
Fenton, MO 63026
636.343.4357
636.343.4732-Fax
800.869-9600

Regional Offices:

109 N.W. Victoria Drive
Lee's Summit, MO 64086
816.554.1191
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What's New For 2004 Returns

by Barbara Weltman

Sweeping tax law changes combined with cost-of-living adjustments to numerous tax rules mean new write-off opportunities on 2004 returns. Here are some important changes to remember:

Expensing and Depreciation

If you bought and placed in service any machinery, office furniture, computers or other equipment in 2004, you can elect to deduct the cost up to \$102,000 (up from \$100,000 in 2003).

Caution: If you bought an SUV weighing more than 6,000 pounds (but not more than 14,000 pounds) for business after Oct. 22, 2004, your expensing limit for the vehicle is capped at \$25,000. Substantially lower dollar limits on depreciation apply to purchases of lighter vehicles (e.g., \$10,610 for a new passenger car). You can use 50 percent bonus depreciation as well as regular depreciation on any equipment costs that are not expensed.

Important: You can opt not to use bonus depreciation (or use it at a 30 percent rate) if you prefer to defer depreciation write-offs to future years.

Leasehold Improvements

If you made any leasehold improvements to commercial property after Oct. 22, 2004, you can depreciate the costs ratably over 15 years (instead of depreciating them over 39 years). The same rule applies to qualified restaurant property.

Car Expenses

If you use your personal car for business travel, you can deduct your mileage at the rate of 37.5¢ per mile (up from 36¢ per mile in 2003). Alternatively, you can deduct the actual costs of operating your car for business, provided you can prove your expenditures for the car.

Health Savings Accounts

If you have a high-deductible (low-cost) health plan for yourself or your business, you and your employees can make tax-deductible contributions (within limits) to a new type of savings account called Health Savings Accounts. These accounts can be tapped tax-free for uninsured medical costs.

Important: You have until April 15 2005, to contribute to an HSA for 2004.

Retirement Plans

The limits on deductible contributions have increased for qualified retirement plans. For example, the deductible amount for profit-sharing plans and SEPs in 2004 is \$41,000 (up from \$40,000 in 2003), but no more than 25 percent of compensation. Up to \$205,000 of compensation can be taken into account in figuring your contribution (the 2003 limit was \$200,000).

Important: You have until the extended due date of your 2004 return to contribute to a qualified profit-sharing plan set up by the end of 2004. For SEPs, you can set up and fund the plan until the extended due date of the return (as late as Oct. 17, 2005).

Tax Credits

Last-minute law changes retroactively extended several expired credits. These include the work-opportunity credit and the welfare-to-work credit for hiring certain disadvantaged employees and the research credit for increasing R&D activities.

Self-employment tax

You may owe more Social Security taxes this year than last year because the base amount on which the tax is figured has increased to \$87,900 (up from \$87,000 in 2003). The tax rate for the Social Security portion of self-employment tax remains at 12.4 percent. All net earnings from self-employment (your profits) are subject to the Medicare tax at a rate of 2.9 percent.

Important: One-half of the self-employment tax is deductible from gross income (i.e., you don't have to itemize to claim this deduction).

Schedule C-EZ

More self-employed individuals with small or sideline businesses can use a simplified return (Schedule C-EZ) to report income and expenses, instead of completing the more complex Schedule C. This year, you can use the one-page form if your expenses do not exceed \$5,000 (up from \$2,500 from prior years).

*Learn more about filing your returns in "2004 Tax Resources" in the "Taxes" category at <http://www.NFIB.com/toolsandtips>.



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Considerations For Making A Will

By: Dean A. Lawrence; Financial Advisor; Premier First Financial Services

Before visiting your attorney to have a will drawn, there are questions you should ask yourself. The following list of questions is just a sample. Make a list of the answers and be sure to review them with your attorney. This will ensure that you cover everything, saving your attorney time and you money. Preparation will save time, and that usually means saving money.

- Who will be my beneficiaries?
- What percent of my estate do I want to go to each?
- What debts do I owe and on what terms?
- Which assets should be sold first to pay the debts?
- Whom do I want to have my house?
- Do I want debts owed to me canceled at my death?
- What kind and amount of property will pass outside my will?
 - a) An insurance policy payable to a named beneficiary.
 - b) A U.S. Savings Bond payable to another person.
 - c) Other assets payable to a beneficiary.
 - d) Property held in joint tenancy.
- What personal effects do I want to be specifically bequeathed and to whom?
 - a) Should I leave everything to my spouse?
 - b) Should I give certain things to certain people?
 - c) Should my executor distribute in equal parts by value?
 - d) Should my executor sell everything and divide proceeds?
- Will life insurance cover my dependents' living expenses?
- Will life insurance cover my estate expenses?
- Who should be guardian(s) of my children?
- Who should be successor guardian(s)? Are they financially sound?
- Do I want money previously given to a child to be paid back to my estate?
- Do I want or do I need to disinherit any of my children?
- Do I want my business sold or kept in operation?
- Do I want to give anything to charity?
- When would I want the gifts to happen?
- How important are the tax advantages of gifting?
- Do I want to set up a trust?
 - a) When should it pay income and how much should it provide?
 - b) For how long should income be continued?
 - c) What events should change income payments?
 - d) Should the trustee be able to invade the principal?
- What do I want to be done in case of a common disaster?
- What happens with my assets if my spouse remarries?
- Will a relative or a friend attempt to attack my will?
- Whom should I appoint to serve as Executor?
- Whom should I appoint as Successor Executor?
- Whom should I appoint to serve as my Trustee?
- Whom should I appoint to serve as Successor Trustee?
- Whom should I appoint to serve as Trust Protector?



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