TAX TRENDS AND DEVELOPMENTS



Tribute to Ken Prather

By Joseph W. Cunningham, JD, CPA

My good friend, Ken Prather, passed away on December 27, 2020. He was 87 years old.

Ken practiced Family Law for 57 years. He was a consummate professional. He knew the law inside-out and was passionate about serving his clients.

Ken was a Fellow of the American Academy of Matrimonial Lawyers since 1973. He was a Super Lawyer and was listed in "The Best Lawyers in America."

He was Chair of the State Bar Family Law Section in 1984. Ken was one of the pioneers in the early days of the Section.

One of my early encounters with Ken was in 1984 when he chaired the Family Law Section, on which I then served. In July 1984, Congress enacted the first overhaul of divorce taxation since 1948. The Family Law Section's Annual Summer Seminar was a month later – in August. I had previously been appointed by Ken as the first chair of the Section's Tax Committee.

We presented a program at the Summer Seminar on the new law that featured two national divorce tax experts – Joe Ducanto of Chicago and Marjorie O'Connell of Washington D.C.

Ken was so excited and proud that the Section gave such a top-drawer presentation just a month after the highly significant law had been passed.

I realize that many of you were then just a gleam in your Daddy's eye; but I know some will remember those days.

Ken had several notable divorce cases. I worked with him on some as his expert.

Ken once told me the story of his representation of Ms. Kretchmer. The case was set for trial shortly after Michigan passed the no-fault divorce law. Ms. Kretchmer alleged egregious fault on the part of her husband and wanted Ken to highlight it in the trial. Ken told her that fault was no longer a factor in divorce cases. She asked Ken if he believed in the power of prayer. He said "yes" and agreed to present the fault allegations.

That case established the precedent that fault can be taken into account as a factor in dividing property, spousal support, and custody.

Ken taught family law for 17 years at the University of Detroit Mercy. I had the honor of guest lecturing at his classes on how taxes affected family law.

About four years ago, Ken and I were working on a difficult case. Ken was then 83. At one point he sighed heavily and said that this was his last case. Six months later he called me to work on a new case. He so loved family law that it was difficult for him to bring down the curtain.

Ken was an avid reader and a patron of the arts. He possessed a lively sense of humor.

He was generous and compassionate. He cared about the well-being of others. He was a great person as well as a skilled attorney.

And, Ken was an outstanding athlete – playing college basketball at the University of Detroit. He also was an excellent tennis player.

It is difficult to say goodbye to a friend and so it is with Ken. But, it is consoling to know that he had a full life - leaving a loving family, fast friends, and a remarkable imprint in the area of law he so loved and was so devoted to.

Ken's obituary included one of his favorite Reflections by William Penn:

"I shall pass through life but once. If therefore, there is any kindness I can show, or any good

I can do any fellow being, let me do it now! Let me not deter or neglect it, for I shall not pass this way again."

Ken was exemplary of living Penn's Reflection.

About the Author

Joe Cunningham has over 25 years of experience specializing in financial and tax aspects of divorce, including business valuation, valuing and dividing retirement benefits, and developing settlement proposals. He has lectured extensively for ICLE, the Family Law Section, and the MACPA. Joe is also the author of numerous journal articles and chapters in family law treatises. His office is in Troy, though his practice is statewide.

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