

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF COLORADO

Civil Action No.: 1:90-CV-01071-LTB

ROBERT E. HILL, individually, and as parent and next friend of Tasha R. Hill, a minor; and
CYNTHIA G. HILL, individually, and as parent and next friend of Tasha R. Hill, a minor,

Plaintiffs,

vs.

UNITED STATES OF AMERICA,

Defendant.

ORDER

SunTrust Bank, resigning Trustee for the Irrevocable Reversionary inter Vivos Medical Care Trust for the Benefit of Tasha R. Hill, has filed its final report and request for approval and discharge. The successor Trustee has filed no objections to it. The parents of Tasha R. Hill filed a response to the final report and request of SunTrust which appears to require judicial construction of the trust document to require that their compensation as caregivers for Tasha R. Hill be paid to them as a “gross” sum without any federal, state or other standard tax deductions being withheld from their compensation as Parents caring for their daughter. SunTrust has filed its response to this objection noting correctly that the Parents of Tasha R. Hill do not object otherwise to the final report. SunTrust states that it withheld taxes in accordance with paragraph 4.c.(vi) on page 11 of the Trust, which states that the trustee “. . . shall determine and make such withholdings and payments required from gross annual rate, recognizing the Parents’ status as employees of the Irrevocable Reversionary Trust.” The Guardian Ad Litem takes no position on this issue.

I note that the United States of America does not object to the final report and request for approval and discharge of SunTrust Bank.

Being duly advised and concluding that the final report and request for approval and discharge should be granted,

IT IS ORDERED that the Final Report of SunTrust Bank, Resigning Trustee for the Irrevocable Reversionary Inter Vivos Medical Care Trust for the Benefit of Tasha R. Hill (Doc 580) is approved and SunTrust Bank is discharged.

BY THE COURT:

s/Lewis T. Babcock
Lewis T. Babcock, Judge

DATED: March 15, 2010