2022 Stanley M. Johanson Estate Planning Workshop
December 2, 2022 • DoubleTree by Hilton Hotel Austin • Austin, TX
December 2, 2022 • Live Webcast

Friday Morning, Dec. 2, 2022

Presiding Officer:
Stanley M. Johanson, The University of Texas School of Law - Austin, TX

7:30 am In Austin Only	**Registration Opens** Includes continental breakfast.
8:20 am	**Welcoming Remarks**
8:30 am 1.25 hrs	**Recent Developments Affecting Estate Planning** The discussion centers on recent federal cases and rulings that affect our estate planning clients, including the regulations dealing with estate tax deductions under section 2053 and Reinstated Clawback. Turney P. Berry, Wyatt Tarrant & Combs LLP - Louisville, KY
9:45 am	**15-Minute Break**
10:00 am 1.00 hr	**Evaluating Estate Planning Techniques in a Rising Interest Rate Environment** Current and anticipated future interest rates often determine when certain estate planning tools will be effective. Interest rates can be a key factor in determining not only what techniques to consider, but also when it makes the most sense to use them. Learn about conditions leading to the Federal Reserve System's rate hikes. Review the relationship between interest rates and transfer tax planning. Examine several rate-sensitive wealth transfer techniques, and learn how best to recommend the right tools for your clients in a rising interest environment. Kelly Perez, J.P. Morgan Private Bank - Dallas, TX
11:00 am 1.00 hr	**Beneficiary-Grantor Trusts: Effective Planning with Defective Trusts** Explore techniques designed to trigger grantor-trust treatment as to a trust beneficiary under IRC 678, including BDITs, BDOTs, and QSSTs; understand the advantages and disadvantages of each technique; and discuss mistakes to avoid in drafting and implementation. Levi M. Dillon, Bourland, Wall, & Wenzel, P.C. - Fort Worth, TX
12:00 pm In Austin Only	**Pick Up Lunch (in Austin)** Included in registration.

Friday Afternoon, Dec. 2, 2022

Presiding Officer:

Stanley M. Johanson, The University of Texas School of Law - Austin, TX

LUNCHEON PRESENTATION

12:30 pm 1.00 hr	**23 & Me: The Downside of Sharing Your DNA** With the proliferation of Ancestory.com and 23 & Me, people are more curious than ever before about their biological family members, both living and deceased. For people of significant wealth, this can cause problems if someone “out of the blue” claims a right to wealth or inheritance. Using lessons learned from an actual case, this presentation provides tips and best practices for drafting a will and trust to avoid problems, outlines what happens if someone, particularly a high-net-worth individual, dies with or without a trust or will, and describes the expense, both monetarily and relationally, involved in fighting this type of claim. Gregory W. Sampson, Gray Reed - Dallas, TX

1:30 pm	**15-Minute Break**
1:45 pm 1.00 hr	**An IRS Scouting Report: Areas of Audit Focus in the Estate Planning Arena** This presentation highlights key, and often surprising, issues of intense IRS audit focus in the estate planning world, identifying trends and outlining strategies to navigate IRS scrutiny. Michael Barker, McGuireWoods - Richmond, VA
2:45 pm 1.50 hrs	**Estate Planning Workshop** Address practical concerns commonly faced by practitioners in the estate planning area, including hot-button issues stemming from the recent elections, as well as recent cases, rulings, and regulations. Gain insight into how current "hot" estate planning techniques are being used in the trenches. Moderator: Stanley M. Johanson, The University of Texas School of Law - Austin, TX Stephen R. Akers, Bessemer Trust - Dallas, TX Panelist: Michael Barker, McGuireWoods - Richmond, VA Turney P. Berry, Wyatt Tarrant & Combs LLP - Louisville, KY Mickey R. Davis, Davis & Willms, PLLC - Houston, TX Kelly Perez, J.P. Morgan Private Bank - Dallas, TX
4:15 pm	**Adjourn**