# 17th Annual Changes and Trends Affecting Special Needs Trusts
# March 4-5, 2021 • Live Webcast

## Thursday Morning, Mar. 4, 2021

**Presiding Officer:**
**Elisa Dillard Rainey,** Rainey & Rainey, Attorneys at Law LP - Waco, TX

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| 8:35 am | **Welcoming Remarks** |
| 8:45 am<br>1.00 hr | **SNT Basics**<br><br>Take a look at special needs trusts and things to consider when selecting the appropriate option. Gain insight on the intersection of trusts with governmental benefits and delve into the types of special needs trust with case examples.<br><br>Molly Abshire, Wright Abshire, Attorneys - Bellaire, TX |
| 9:45 am | **5-Minute Break** |
| 9:50 am<br>0.75 hr | **Trustee Bootcamp-Checklists for the New Trustee**<br><br>The complexity of trust administration has increased rapidly over the years. While the needs of the beneficiaries have become more complex (complicated families, investments, social media, and changing tax laws), the responsibilities, duties, and liabilities of the trustee have not changed. The presentation includes 12 administrative checklists that a trustee can use to get to a better outcome for the beneficiaries and for the trustee to minimize their liability.<br><br>Dave Folz, Trust Counselor LLC - Dallas, TX |
| 10:35 am | **5-Minute Break** |
| 10:40 am<br>1.00 hr<br>0.50 hr ethics | **Maximizing Public Benefits: Basics and Updates**<br><br>Medicaid and public benefits basics will be covered as well as the latest updates on Medicaid and public basics changes.<br><br>Christina Lesher, The Law Office of Christina Lesher, PC - Houston, TX<br>Bryn A. Poland, Mayo & Poland PLLC - Baytown, TX |
| 11:40 am | **5-Minute Break** |
| 11:45 am<br>0.75 hr<br>0.25 hr ethics | **Pooled Trusts: Your Answer to Transfers and Over 65 Strategies**<br><br>Is the size of a trust no longer economically feasible? Are you worried about a transfer of assets penalty? A pooled trust sub-account be a better fit! Discuss transfers from a D4A to a D4C, the authority, the pitfalls and the successes. Solutions for people over 65 who need a self-settled SNT are limited but a pooled trusts and the “half-a-loaf” strategy may be considered as an appropriate option.<br><br>Haley D. Greer, The Arc of Texas - Austin, TX |

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| 12:30 pm | **Break for Lunch and Visit Exhibitors—Presentations Resume at 1:00 p.m.**<br><br>Please take time to visit our sponsors and exhibitors in the **virtual exhibit hall**. You have the opportunity to meet with sponsors and exhibitors in our Zoom room to hear about their products and services and also possibly win some great prizes. |

## Thursday Afternoon, Mar. 4, 2021

**Presiding Officer:**
**Chelsea Brown,** Texas Bankers Association - Austin, TX

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| 1:00 pm<br>0.50 hr | **Reporting a Trust**<br><br>Address practical steps in determining when, how, and to whom special needs trusts should be reported.<br><br>Jennifer L. Coulter, Townsend Allala, Coulter & Kludt, PLLC - El Paso, TX |
| 1:30 pm | **5-Minute Break** |
| 1:35 pm<br>0.75 hr | **Case Law and Legislative Update**<br><br>An exploration and analysis of recent Texas and national cases and legislation involving special needs trusts.<br><br>John B. Henry III, Law Office of John B. Henry, III, PLLC - Bellaire, TX |
| 2:20 pm | **5-Minute Break** |
| 2:25 pm<br>0.75 hr<br>0.25 hr ethics | **ABLE Updates and Basics**<br><br>This session will provide an overview of Achieving a Better Life Experience (ABLE) accounts and their utility in trust administration and planning. Coordination with Special Needs Trusts (SNTs) and short- and long-term planning with ABLE accounts will be reviewed, including facets of distribution mechanisms and public benefits eligibility. The presenters will provide case studies and recent case law as examples of prudent utilization of ABLE accounts.<br><br>Stephen W. Dale, The Dale Law Firm, PC - Pacheco, CA<br>Peter J. Wall, True Link Financial - Denver, CO |
| 3:10 pm | **15-Minute Break to Visit Exhibitors**<br><br>Please take time to visit our sponsors and exhibitors in the **virtual exhibit hall**. You have the opportunity to meet with sponsors and exhibitors in our Zoom room to hear about their products and services and also possibly win some great prizes. |
| 3:25 pm<br>0.50 hr<br>0.25 hr ethics | **Paying the Family Caregiver**<br><br>With declining tax revenues and increased infection risk, more people will be cared for at home. Finding ways for family members to provide care while not sacrificing their own or other family members' well-being is both necessary and challenging.<br><br>Terry Garrett, The Garrett Law Firm, PLLC - Austin, TX<br>Melanie Ibarra, The Garrett Law Firm, PLLC - Austin, TX |

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| 3:55 pm | **5-Minute Break** |
| 4:00 pm<br>1.00 hr<br>0.50 hr ethics | **Housing for Persons with Special Needs - Housing Challenges and Solutions**<br><br>Address a variety of housing options and how special needs trusts can partner with existing government benefit programs to enhance housing opportunities for beneficiaries and an overview of barriers to developing private group homes, identifying alternative residential models, funding, staffing, management issues, trustee as landlord liability issues, TX rental rules and Fair Housing Act. Explore real life examples of residential options that work.<br><br>Moderator:<br>Nancy Sosa, Cadence Bank - Austin, TX<br>Panelists:<br>Patricia F. Sitchler, The Law Office of Patricia Flora Sitchler - La Vernia, TX<br>Theresa M. Varnet, Fletcher Tilton, PC, Worcester, MA - Spain, Spain & Varnet, Chicago, IL |
| 5:00 pm | **Adjourn** |

## Friday Morning, Mar. 5, 2021

**Presiding Officer:**
**John B. Henry III,** Law Office of John B. Henry, III, PLLC - Bellaire, TX

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| 8:30 am<br>0.50 hr | **ABA and National Alzheimer's and Dementia Resource Center Resources for SNT Trustees with Elder Orphan Beneficiaries**<br><br>Charles P. Sabatino, American Bar Association - Washington, DC |
| 9:00 am | **5-Minute Break** |
| 9:05 am<br>0.75 hr<br>0.25 hr ethics | **Taxation of Special Needs Trusts from A to Z**<br><br>Gain insight into the difference between the taxation of a first party special needs trust and a third party trust. Detail the basics of the taxation of a non-grantor special needs trusts and especially the differences between income for income tax purposes, income for trust accounting purposes and income for government assistance purposes.<br><br>Dennis M. Sandoval, Sandoval Legacy Group, a division of Holstrom, Block and Parke - Riverside, CA |
| 9:50 am | **5-Minute Break** |
| 9:55 am<br>0.50 hr | **Estate Tax Planning and SNTs**<br><br>It is quite possible that the estate tax exemption will be lowered in the near future, which means that we as estate planning attorneys may be doing more estate tax planning for families with children with disabilities. However, many tax planning techniques could be detrimental to children on government benefits. Crummey withdrawal rights and disclaimers, for example, could disqualify them from SSI or Medicaid. Explore how estate tax planning affects benefits eligibility and possible solutions to avoid negative outcomes.<br><br>Tresi Moore Weeks, The Weeks Law Firm, PLLC - Plano, TX |

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| 10:25 am | **20-Minute Break to Visit Exhibitors**<br><br>Please take time to visit our sponsors and exhibitors in the **virtual exhibit hall**. You have the opportunity to meet with sponsors and exhibitors in our Zoom room to hear about their products and services and also possibly win some great prizes. |
| 10:45 am<br>1.00 hr | **SSA Regional Trust Leads Presentation Regarding SSI Trusts**<br><br>A discussion with the Regional Trust Leads on the regional centralization of the SSI trust review business process, including reporting responsibilities, 2020 POMS update, and 2020 case totals. In addition, hear a step-by-step scenario regarding the review of a trust determined countable and available options.<br><br>Amanda Flood, U.S. Social Security Administration - Dallas, TX<br>Dana Marquez, U.S. Social Security Administration - Dallas, TX |
| 11:45 am | **5-Minute Break** |
| 11:50 am<br>0.50 hr | **SSI Application Process for Children and Adults**<br><br>The SSI application process is deceptively simple. However, there are several things applicants should keep in mind to possibly strengthen their claim or at a minimum make the process as efficient as possible. Explore the basics about the SSI process getting a claim started.<br><br>John Driskill, Morgan & Weisbrod, L.L.P. - Houston, TX |
| 12:20 pm | **40-Minute Break for Lunch—Presentations Resume at 1:00 p.m.**<br><br>Last chance to visit with our Sponsors in the Virtual Exhibit Hall |

## Friday Afternoon, Mar. 5, 2021

**Presiding Officer:**
**Renée C. Lovelace,** The Lovelace Law Firm, P.C. - Austin, TX

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| 1:00 pm<br>0.75 hr<br>0.25 hr ethics | **Masters of SNT—What I Know Now That I Wish I Had Known Back Then**<br><br>Four of our most experienced SNT attorneys share what they have learned that they don't usually talk about on microphones: how they have found the work they love; developed a passion for forms and systems; attracted and selected the best clients; built supportive and inspiring networks; and learned from their mistakes.<br><br>H. Clyde Farrell, Farrell & Johnson PLLC - Austin, TX<br>Mary Alice Jackson, Boyer & Boyer P.A. - Sarasota, FL<br>Renée C. Lovelace, The Lovelace Law Firm, P.C. - Austin, TX<br>Elisa Dillard Rainey, Rainey & Rainey, Attorneys at Law LP - Waco, TX<br>Patricia F. Sitchler, The Law Office of Patricia Flora Sitchler - La Vernia, TX |
| 1:45 pm | **15-Minute Break & Vendor Announcements** |

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| 2:00 pm<br>0.50 hr<br>0.25 hr ethics | **SNT Lagniappe – Forms to Support Your SNT Practice**<br><br>While families expect a well-crafted SNT document from their attorney, providing additional reference documents for families and trustees is a valuable gift your client will appreciate.<br><br>Benecia Flores, Petrosewicz Law Firm, P.C. - Richmond, TX |
| 2:30 pm | **5-Minute Break** |
| 2:35 pm<br>0.75 hr | **Breaking Barriers from the Viewpoint of Two Leading Disability Rights Advocates**<br><br>This presentation will feature Judy Heumann, author of Being Heumann and featured in the award-winning documentary *Crip Camp* with her guest Liz Weintraub from the Association of University Centers on Disabilities (AUCD). Each of these remarkable women have spent much of their lives breaking down commonly accepted barriers experienced by persons with disabilities. This presentation will not only highlight how each of these advocates have overcome challenges in their lives, but also share their insights about how the special needs trust practitioner can assist persons with disabilities to experience a quality of life that many persons without disabilities take for granted. **Please submit any questions you may have for Judy and Liz here.**<br><br>Moderators:<br>Stephen W. Dale, The Dale Law Firm, PC - Pacheco, CA<br>Peter J. Wall, True Link Financial - Denver, CO<br>Panelists:<br>Judith E. Heumann, International Disability Rights Advocate - Washington, DC<br>Liz Weintraub, Association of University Centers on Disabilities - Silver Spring, MD |
| | **Special Keynote Presentation**<br><br>Introduction by Peter J. Wall, Director of Fiduciary Services True Link Financial, Denver, CO.<br><br>Thank you to True Link Financial for support of this session. |
| 3:20 pm | **5-Minute Break** |
| 3:25 pm<br>1.00 hr<br>0.50 hr ethics | **How to Reduce Fiduciary Litigation Risks**<br><br>While no good deed may go unpunished, certainly a trustee who is unconcerned, clueless, unequipped, dishonest or just plain unlucky is likely to be punished. Explore situations where the rights and wants of beneficiaries collide with the powers and responsibilities of trustees.<br><br>Moderator:<br>Richard A. Courtney, Courtney Elder Law Associates - Jackson, MS<br>Panelists:<br>Harry S. Margolis, Margolis & Bloom, LLP - Boston, MA<br>Vincent J. Russo, Russo Law Group, P.C. - Long Island and New York City, NY<br>Shirley Berger Whitenack, Schenck, Price, Smith & King LLP - Florham Park, NJ |
| 4:25 pm | **Adjourn** |