25th Annual Estate Planning, Guardianship and Elder Law Conference
August 10-11, 2023 • Moody Gardens • Galveston, TX
August 10-11, 2023 • Live Webcast

Thursday Morning, Aug. 10, 2023

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

	Thank You to Our Webcast Sponsor
7:30 am In Galveston Only	**Registration and Exhibit Hall Opens** Includes continental breakfast. **Thank You to Our Breakfast Sponsor**
In Galveston Only	**Guest Meal Package—$75** Have family joining you in Galveston? You can now purchase a guest meal package for them that includes Thursday and Friday's continental breakfasts and lunches.
8:20 am	**Welcoming Remarks**
8:30 am 0.50 hr	**IRAs In Estate Planning, or Trust Me, I'm an EDB for RMDs After the RBD** We've seen a lot of changes in how IRA's and retirement plans are taxed after the participant's death, especially when left in trust. Here's what you need to know when planning an estate with significant tax-deferred assets. Dianne Reis, Attorney at Law - Plano, TX

9:00 am 0.75 hr	**Legislative Update** Update on trust, estate and guardianship legislation passed during the 88th legislative session. Lauren Davis Hunt, Osborne, Helman, Scott, Knisely & Stanton L.L.P. - Austin, TX
9:45 am	**15-Minute Break to Visit Exhibitors**
10:00 am 0.75 hr	**Medicaid Update** Latest developments affecting planning and applications for Medicaid to pay for nursing home care and home care. H. Clyde Farrell, Farrell & Johnson PLLC - Austin, TX Marilyn G. Miller, Marilyn G. Miller, Attorney at Law - Dripping Springs, TX
10:45 am 0.50 hr ethics	**Drafting for the Trustee in a Challenging Environment** Explore 20 drafting ideas to help the trustee in the administration of a trust and to minimize their liability. The materials include "Trustee Boot Camp: A Checklist for New Trustees." Dave Folz, Trust Counselor LLC - Dallas, TX Sarah Patel Pacheco, Jackson Walker LLP - Houston, TX
11:15 am 0.75 hr 0.75 hr guardianship	**Guardianships During Divorce** Two of the most difficult legal proceedings a person can go through in life are divorces and guardianships. Explore how to handle the challenges that arise when these two practice areas collide. Hon. Guy Herman, Travis County Probate Court #1 - Austin, TX Jason S. Scott, Osborne, Helman, Scott, Knisely & Stanton, LLP - Austin, TX Materials By: Victoria D. Seybold, Osborne, Helman, Scott, Knisely & Stanton, LLP - Austin, TX Jami Milner Turner, Friday Milner Lambert Turner PLLC - Austin, TX
12:00 pm In Galveston Only	**30-Minute Break for Lunch and Visit Exhibitors (in Galveston)** Lunch included in registration.

Thursday Afternoon, Aug. 10, 2023

Presiding Officer:
Bryn A. Poland, Mayo & Poland PLLC - Baytown, TX

LUNCHEON PRESENTATION

In Galveston Only	**Thank You to Our Luncheon Sponsor** Frost BANKING INVESTMENTS INSURANCE
12:30 pm 0.75 hr ethics	**The "Difficult" Clients** Explore how to define, spot, course correct and terminate “difficult” clients and client relationships. John B. Henry III, Law Office of John B. Henry, III, PLLC - Bellaire, TX
1:15 pm	**15-Minute Break to Visit Exhibitors**
1:30 pm 1.00 hr 0.50 hr ethics 1.00 hr guardianship	**Alternatives to Guardianship Including Supports and Services** An examination and discussion from the perspectives of the bench and in practice on lesser restrictive alternatives and available supports and services in guardianship. Which work? Which do not? And, how, in every case, the answer is, "It depends." Hon. Jason Cox, Harris County Probate Court #3 - Houston, TX Nathan Peters, Law Offices of Nathan Peters, PLLC - Denton, TX
2:30 pm 0.75 hr	**Things Every Texas Estate Planner Should Know About Advising New to Texas Clients, Including Transfer of Guardianship from Another State** An overview of common issues for Texas Estate Planners to address when working with clients who have moved to Texas from another state, such as identifying tax issues and updating estate planning documents. Also hear a discussion of the steps for transferring a guardianship case from another state, from closing the case in the sending state to acceptance in Texas. Brian D. Cororve, Gray Reed - Houston, TX M. Elizabeth Raxter, Law Office of Elizabeth Raxter, PLLC - Lockhart, TX
3:15 pm	**10-Minute Break to Visit Exhibitors**
In Galveston Only	**Thank You to Our Break Sponsor** LEGACY ENHANCEMENT TRUST

3:25 pm 0.50 hr	**Not So Fast! 7 Steps For Deciding Whether and How To Discuss the Federal Estate Tax Return with the Personal Representative** The federal estate tax return is often not mentioned to the client in the course of a probate attorney's representation of an executor or administrator of a decedent's estate. Given such factors as the looming sunset of the current gift and estate tax exemption, the opportunity for portability of a married decedent's unused exclusion to a surviving spouse, and negative consequences that can result from failing to file a federal estate tax return, this presentation offers some steps for the probate attorney to consider when deciding whether to include a discussion of the federal estate tax return when representing an executor or administrator of a decedent's estate. Nikki L. Laing, Godwin Laing, PLLC - Texarkana, TX
3:55 pm 0.75 hr	**What All Estate and Probate Attorneys Need to Know About Medicaid Estate Recovery** A practical guide to the Medicaid Estate Recovery Program (MERP) in two parts. Address the preplanning techniques estate planners can (and cannot) use to avoid MERP and provide a step-by-step guide for how to defend against a MERP claim in the probate estate of a Medicaid recipient who did not engage in the necessary preplanning. Jennifer L. Coulter, Townsend Allala, Coulter & Kludt, PLLC - El Paso, TX
4:40 pm 0.75 hr	**What All Estate and Probate Attorneys Need to Know About Medicaid Planning and Drafting** Issue-spotting and discussion highlighting elder law issues for which every estate planner and probate attorney should be on the lookout. Meredith Ann Sullivan, Farrell & Johnson PLLC - Austin, TX Materials By: H. Clyde Farrell, Farrell & Johnson PLLC - Austin, TX
5:25 pm In Galveston Only	**Networking Reception (in Galveston from 5:25 p.m. – 6:25 p.m.)** Join us for drinks and hors d'oeuvres with program faculty and attendees.
5:25 pm	**Adjourn**

Friday Morning, Aug. 11, 2023

Presiding Officer:
Margaret Svoboda, American National Bank of Texas - Rockwall, TX

7:30 am

Conference Room and Exhibit Hall Opens

Includes continental breakfast.

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8:00 am
1.00 hr
0.50 hr ethics
1.00 hr guardianship

Role of the Guardian

Examine the duties and responsibilities of a guardian under Texas law and guardianship administration, from initiation to closing, including the code requirements of selling and leasing property, ethical issues, and more.

Hon. Polly Jackson Spencer, Senior Statutory Probate Judge, Retired - San Antonio, TX
Materials By:
Maite Elorduy, Osborne, Helman, Scott, Knisely & Stanton, LLP - Austin, TX
Victoria D. Seybold, Osborne, Helman, Scott, Knisely & Stanton, LLP - Austin, TX

9:00 am
1.00 hr
0.50 hr ethics
1.00 hr guardianship

Role of the Ad Litem

A review of the responsibilities of the attorney ad litem and guardian ad litem in guardianship proceedings with an emphasis on practical application of the statutes, conduct in uncontested and contested proceedings, and pointers on applications for fees.

Fatima Breland, The Breland Law Firm, PC - Houston, TX

10:00 am

15-Minute Break to Visit Exhibitors

10:15 am
0.50 hr

Cribs, Million Dollar Listings, and Property Wars: How Executors can Navigate the Drama of Administering Estates with Real Property

A review of an executor’s powers and fiduciary duties relating to the administration of real estate in probate proceedings, including the interplay between a beneficiary’s vested ownership interest and an executor’s right of possession, whether a power of sale is really all that powerful, and dealing with a surviving spouse’s homestead rights.

T. Aaron Dobbs, Gray Reed & McGraw LLP - Houston, TX
Materials By:
Sara Madole, Schlanger Silver - Houston, TX

10:45 am 0.50 hr	**A Decade of Trust Decanting in Texas** Texas adopted its trust decanting statute in 2013. Ten years (and several amendments) later, practitioners are still grappling with when and how to decant a trust. Hear an overview of trust decanting in Texas, with a specific focus on decanting in response to unanticipated elder law and special needs issues. Jeff Chadwick, Winstead PC - The Woodlands, TX
11:15 am 0.50 hr	**Pooled Trusts for Older Clients** How to find, use, and compare pooled trusts for older clients, including clients planning for themselves, spouses, and other family members. Whether clients have substantial or modest resources, there are a variety of pooled trust strategies to consider suggesting to older clients who are seeking to protect care options throughout the future. Renée C. Lovelace, The Lovelace Law Firm, P.C. - Tyler, TX
11:45 am In Galveston Only	**30-Minute Break for Lunch and Visit Exhibitors (in Galveston)** Lunch included in registration.

Friday Afternoon, Aug. 11, 2023

Presiding Officer:
Marilyn G. Miller, Marilyn G. Miller, Attorney at Law - Dripping Springs, TX

LUNCHEON PRESENTATION

In Galveston Only	**Thank You to Our Luncheon Sponsor** AMERICAN NATIONAL BANK OF TEXAS Your Bank. For Life.®
12:15 pm 0.75 hr	**Accessing and Managing Digital Assets After Death** Gain insight on basic information about digital assets to estate planners and attorneys representing executors or administrators of estates, while also providing practical advice for how to access and manage those assets before and after death. Maite Elorduy, Osborne, Helman, Scott, Knisely & Stanton, LLP - Austin, TX Hailey M. Hanners, Osborne, Helman, Scott, Knisely & Stanton, LLP - Austin, TX
1:00 pm	**30-Minute Break and Vendor Announcements**

1:30 pm 0.50 hr	**The Corporate Transparency Act and YES, It Impacts Estate Planners!** The Corporate Transparency Act of 2020 mandates that certain business entities disclose beneficial ownership information to FinCEN to combat illegal activities such as money laundering, terrorism financing, and tax fraud. Estate planners who use business entities for asset holding or wealth structuring should be aware of the CTA's reporting requirements and possible penalties for noncompliance, as some of these entities may fall under the Act's purview. Matthew K. Behrens, Kemp Smith LLP - El Paso, TX
2:00 pm 0.75 hr	**To Fund…or Not to Fund: When Plans Go Awry** What do you do when the original estate planner is frustrated because of actions taken by the testator after execution of his or her will? What if the parties refuse to fund a QTIP (Marital), Credit Shelter (Bypass) Trust or other Testamentary Trust? Hear about the practical, tax, and legal issues the attorney should consider. Paul D. Strug, Weycer, Kaplan, Pulaski & Zuber, PC - Houston, TX
2:45 pm	**10-Minute Break**
2:55 pm 0.75 hr	**Life Settlements: Why Clients Don’t Have to Die or Be Terminally Ill to Get Value from Their Life Insurance** Gain insight into why clients purchase life insurance and confirm that life insurance is an asset that (i) requires and can benefit from active management as the contract matures, (ii) can be sold similar to other financial assets and (iii) may have a value to the policyowner that is significantly greater than the cash surrender value. Review the various types of insurance commonly used in estate planning, the evolution of universal life insurance that has contributed to the development of the life settlement market, the tax treatment of life settlements should a policy be sold in a life settlement, options for working with a life settlement for clients who need additional funds for retirement and a discussion of trust owned life insurance and how the life settlement option is of particular importance for fiduciaries to understand to avoid potential liability for a policy surrender or lapse. Tama Brooks Klosek, Klosek & Associates PLLC - Houston, TX
3:40 pm 1.00 hr 0.25 hr ethics 0.25 hr guardianship	**Ask the Experts** Hear a panel of seasoned experts respond to your frequently—and sometimes infrequently—asked questions, including practice, professional and ethical issues in estate planning, probate, guardianship and elder law. Please submit your questions in advance to **ConferenceQA@utcle.org**. Moderator: H. Clyde Farrell, Farrell & Johnson PLLC - Austin, TX Panelists: John B. Henry III, Law Office of John B. Henry, III, PLLC - Bellaire, TX Marilyn G. Miller, Marilyn G. Miller, Attorney at Law - Dripping Springs, TX Dianne Reis, Attorney at Law - Plano, TX
4:40 pm	**Adjourn**