

**2021 Stanley M. Johanson Estate Planning Workshop**  
**December 3, 2021 • AT&T Conference Center • Austin, TX**  
**December 3, 2021 • Live Webcast**

**Friday Morning, Dec. 3, 2021**

**Presiding Officer:**

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

7:30 am In Austin Only	<p><b>Registration Opens</b></p> <p>Includes continental breakfast.</p>
8:20 am	<p><b>Welcoming Remarks</b></p>
8:30 am 1.25 hrs	<p><b>Recent Developments Affecting Estate Planning</b></p> <p>Hear Professor Johanson's popular and always-informative review of the latest cases, regulations, rulings, and other "hot" estate planning topics!</p> <p>Stanley M. Johanson, The University of Texas School of Law - Austin, TX</p>
9:45 am	<p><b>10-Minute Break</b></p>
9:55 am 1.00 hr	<p><b>A Focus on Estate and Gift Tax Updates</b></p> <p><i>This presentation has been added to the agenda due to the cancelation of "Has UPIA Been Sacked? A Guide to the Uniform Fiduciary Income and Principal Act."</i></p> <p>Stephen R. Akers, Bessemer Trust - Dallas, TX  Mickey R. Davis, Davis &amp; Willms, PLLC - Houston, TX  Melissa J. Willms, Davis &amp; Willms, PLLC - Houston, TX</p>
10:55 am 1.00 hr	<p><b>Looking Far (And Not So Far) Ahead: Texas's New Rule Against Perpetuities for Trusts</b></p> <p>The speakers provide insights on the new rule against perpetuities that applies to Texas trusts and discuss some planning implications of the new perpetuities period.</p> <p>R. Eric Viehman, Ytterberg Deery Knull LLP - Houston, TX  Catherine Bright Haws, Carrington, Coleman, Sloman &amp; Blumenthal, L.L.P. - Dallas, TX</p>
11:55 am In Austin Only	<p><b>Pick Up Lunch (in Austin)</b></p> <p>Included in registration.</p>

**Friday Afternoon, Dec. 3, 2021**

**Presiding Officer:**

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

## LUNCHEON PRESENTATION

12:25 pm  
1.00 hr

### **Drafting and Interpreting Trust Distribution Provisions That: Say What You Mean and Mean What You Say**

A discussion about improving communication between clients, drafting attorneys, and those who administer trust documents by examining excerpts from many trusts, archaic and modern, to learn from good and bad examples, and focus on language used to convey a settlor's intent, values, and perspectives through the distribution instructions.

Leslie Kiefer Amann, Sentinel Trust Company LBA - Houston, TX

1:25 pm

### **15-Minute Break**

1:40 pm  
1.00 hr

### **Tales from the Trenches: Current Issues in Estate and Gift Tax Audits and Litigation**

Address current issues and trends in the transfer tax controversy arena at the audit level, appeals, and in litigation. Dive into issues related to the valuation and transfer of interests in closely-held entities, including the use of formula clauses, section 2036, split-dollar life insurance, promissory notes at the AFR, GRAT audits, recent case law, positions taken by the IRS and practical ways to address those positions at the planning level.

John W. Porter, Baker Botts - Houston, TX

2:40 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

Panelists:

Stephen R. Akers, Bessemer Trust - Dallas, TX

Leslie Kiefer Amann, Sentinel Trust Company LBA - Houston, TX

Mickey R. Davis, Davis & Willms, PLLC - Houston, TX

Catherine Bright Haws, Carrington, Coleman, Sloman & Blumenthal, L.L.P. - Dallas, TX

John W. Porter, Baker Botts - Houston, TX

R. Eric Viehman, Ytterberg Deery Knull LLP - Houston, TX

4:10 pm

### **Adjourn**