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EDUCATION:

- LL.M., Tax Law, University of Houston Law Center, 1996
- J.D., Texas Tech University School of Law, 1992
- B.A., Psychology, B.A., Sociology, University of Texas at Austin, 1987

OTHER QUALIFICATIONS:

- Fellow, The American College of Trust and Estate Counsel (ACTEC) (State Chair, Texas; Region Chair, Rocky Mountain Region; Member, Estate & Gift Tax, Fiduciary Income Tax, Long Range Planning, and Program Committees)
- Board Certified, Estate Planning and Probate Law, Texas Board of Legal Specialization
- Best Lawyers in America, Trusts and Estates; Texas Super Lawyer, *Texas Monthly* and *Super Lawyers Magazine*
- Admitted to Practice: State Bar of Texas; Federal District Court for the Southern District of Texas; United States Tax Court

PROFESSIONAL ACTIVITIES:

- Real Estate, Probate and Trust Law Section, State Bar of Texas (Council Member, 2014-2018; Member, Decedents' Estates Committee, 2011-present; Chair, Decedents' Estates Committee, 2015-2019)
- Member of the Board of Directors, ACTEC Foundation (Chair, Grant Committee; Member, Nominating Committee)
- Fellow, Texas Bar Foundation
- Tax Section, State Bar of Texas (Council Member, 2013-2016; Vice Chair, Estate and Gift Tax Committee, 2011-2014)
- Member, State Bar of Texas (Sections of Real Estate, Probate and Trust Law; Tax); Houston Bar Association (Section of Probate, Trusts and Estates); The College of the State Bar of Texas
- Awarded 2015 Standing Ovation Award by TexasBarCLE staff

RECENT SPEECHES AND PUBLICATIONS:

- Co-Author/Panelist: *Ten Things Every Estate Planner Needs to Know About Subchapter J*, Southern Arizona Estate Planning Council, 2019; 54th Southern Federal Tax Institute, 2019; Dallas Bar Association Probate, Trusts & Estates Section, 2019; 44th Notre Dame Tax and Estate Planning Institute, 2018
- Author/Speaker: *Getting the 411 on 199A: Just the Facts, Ma'am*, 53rd Annual Heckerling Institute on Estate Planning, 2019; IRS Estate and Gift Tax Attorney and Paralegal CPE IVT, 2019
- Co-Author/Co-Presenter: *All About that Basis: How Income Taxes Have Reshaped Estate Planning*, 42nd Annual Notre Dame Tax and Estate Planning Institute, 2016; 36th, 37th, 38th, 39th Annual ALI CLE Planning Techniques for Large Estates, 2016-2019
- Co-Author/Speaker: *Estate Planning for Married Couples in a World with Portability and the Marital Deduction*, 44th Annual Midwest/Midsouth Estate Planning Institute, 2017; 38th, 39th Annual ALI CLE Planning Techniques for Large Estates, 2018, 2019
- Panelist: *Section 199A: Final Regulations, New Guidance, and Implications for Estate Planners*, ACTEC-ALI CLE Telephone Seminar/Audio Webcast, 2019
- Co-Author/Speaker: *Income Taxation of Trusts and Estates*, The Center for American and International Law Annual Short Course on Estate Planning, 2016-2020
- Co-Author/Panelist: *IRC 199A: Grafting a New Branch onto the Choice-of-Entity Decision Tree*, 53rd Annual Heckerling Institute on Estate Planning, 2019
- Co-Author: Comment letter to Department of Treasury and IRS on behalf of ACTEC on proposed regulations under IRC §§ 199A and 643(f), September 27, 2018
- Author/Speaker: *Income Tax Basics for Estate Planners*, American Bar Association Section of Real Property, Trust & Estate Law, Skills Training for Estate Planners – Fundamentals Course, 2015-2018
- Panelist: The Life Cycle of a Business Entity: Wind Down, Sale, or Transition of an Entity, ACTEC 2018 Summer Meeting
- Co-Author/Panelist: *Hot Tax Topics*, State Bar of Texas 24th Annual Advanced Estate Planning Strategies Course, 2018
- Co-Author/Speaker: *Knowing the Ropes and Binding the IRS: Income and Transfer Tax Issues of Settlements and Modifications Every Fiduciary Should Know*, 10th Annual Texas Tech Estate Planning & Community Property Law Journal CLE & Expo, 2018; 39th Annual Duke University Estate Planning Conference, 2017
- Co-Author/Co-Presenter: *Income Taxation of Trusts and Estates: Ten Things Estate Planners Should Know*, National Association of Estate Planning Councils, 54th Annual NAEPC Advanced Estate Planning Strategies Conference, 2017
- Panelist: *Estate Planning in Light of the New Administration: What Do We Tell Our Clients Now?*, State Bar of Texas 41st Annual Advanced Estate Planning and Probate Course, 2017
- Co-Author/Panelist: *It's 1:45 p.m. in the Garden of Good and Evil: Now How Do We Deal with Value in Estate and Business Planning and Estate and Trust Administration?*, State Bar of Texas 23rd Annual Advanced Estate Planning Strategies Course, 2017

- Co-Author/Co-Presenter: *Planning for Married Clients: Charting a Path with Portability and the Marital Deduction*, 42nd Annual Notre Dame Tax and Estate Planning Institute, 2016; 36th and 37th Annual ALI CLE Planning Techniques for Large Estates, 2016, 2017
- Co-Author *All About That Basis: How Income Taxes Have Reshaped Estate Planning*, Estate Planning Council of Saint Louis, 2017; Philadelphia Estate Planning Council, 2016
- Co-Author/Speaker: *Knowing the Ropes and Binding the IRS When Fiduciaries are Involved in Settlements and Modifications: Income and Transfer Tax Issues Every Fiduciary Should Know*, 51st Annual Heckerling Institute on Estate Planning, 2017
- Co-Author/Panelist: *Distilling the Essence of Subchapter J: Fiduciary Income Tax Essentials for Estate Planners*, 51st Annual Heckerling Institute on Estate Planning, 2017
- Co-Author: *Planning and Drafting for the Married Couple in an Era of Portability, Mobility, and Liability*, ABA Real Property, Trust and Estate Law Section Webinar, 2016
- Co-Author/Speaker: *Practical Inter Vivos Inter Vivos and Testamentary Estate Planning: Helping Our Clients Plan in a High Exemption World*, 51st Annual Southern Federal Tax Institute, 2016
- Co-Author/Co-Presenter: *Maneuvering Among the Mazes and Minefields of Modern Estate Planning: Helping Clients Plan in a High Exemption World*, Dallas Jewish Community Foundation 21st Annual Professional Advisors Seminar, 2016
- Co-Author/Panelist: *Complying with the New Consistent Basis and Value Reporting Rules: A Guide for the Perplexed*, ACTEC-ALI CLE Telephone Seminar/Audio Webcast, 2016
- Panelist: *Boot Camp on Fiduciary Income Tax*, ACTEC 2016 Summer Meeting
- Co-Author: Comment letter to Department of Treasury and IRS on behalf of ACTEC on proposed regulations regarding income tax basis consistency and estate tax value reporting, May 27, 2016
- Co-Author: Comment letter to Department of Treasury and IRS on behalf of ACTEC in response to Notice 2015-57 regarding income tax basis consistency and estate tax value reporting, January 19, 2016
- Co-Author/Panelist: *When $25 Million Is Middle Class, How Should We Plan and Draft for the Middle Class Married Couple?*, 50th Annual Heckerling Institute on Estate Planning, 2016
- Co-Presenter: *Asset Protection Trusts in Texas? Really?*, The University of Texas School of Law 63rd Annual Tax Conference – Estate Planning Workshop, 2015
- Co-Author/Co-Presenter: *Tax Issues in Fiduciary Litigation*, Federal Tax Institute of New England, 2015
- Co-Author/Panelist: *Treating Capitals Gains as Trust Accounting Income: Essential Updates for Estate Planners*, ACTEC-ALI CLE Telephone Seminar/Audio Webcast, 2015
- Author/Speaker: *Decanting Trusts: Irrevocable, Not Unchangeable*, Corpus Christi Estate Planning Council, 2015
- Author/Speaker: *Between Death and Probate: Selected End-of-Life Issues*, Disability and Elder Lawyers Association, 2015; East Texas Estate Planning Council, 2015; The University of Texas School of Law 16th Annual Estate Planning, Guardianship and Elder Law Conference, 2014
- Panelist: *Planning with SCINs and Private Annuities – Seizing Opportunities While Navigating Complications*, 49th Annual Heckerling Institute on Estate Planning, 2015
- Co-Author/Co-Presenter: *Evaluating Portability, Potential Problems and the Post-ATRA Planning Paradigm*, 40th Annual Notre Dame Tax and Estate Planning Institute, 2014
- Co-Author/Panelist: *Directed Trusts and the Slicing and Dicing of the Trustee's Duties*, ACTEC 2014 Fall Meeting
- Panelist: *The Changing Role of the Fiduciary and Who Represents Them*, State Bar of Texas 38th Annual Advanced Estate Planning and Probate Course, 2014
- Co-Author/Panelist: *It Slices, It Dices, It Makes Julienne Fries: Cutting-Edge Trust Tools*, State Bar of Texas 20th Annual Advanced Estate Planning Strategies Course, 2014
- Author/Speaker: *End-of-Life Issues*, State Bar of Texas Advanced Elder Law Course, 2014
- Co-Author/Speaker: *The Brave New World of Estate Planning*, San Antonio Estate Planners Council's Docket Call in Probate Court, 2014
- Comment letter to Department of Treasury on behalf of the Tax Section of the State Bar of Texas on proposed regulations regarding reporting of net investment income tax by trustees of charitable remainder trusts, February 20, 2014
- Author: *Decanting Trusts: Irrevocable, Not Unchangeable,* 6 Est. Plan. & Community Prop. L.J. 35, 2013
- Author: *What Happens After Death?*, The Houston Lawyer, Nov./Dec. 2013 issue
- Co-Author/Co-Presenter: *Trust and Estate Planning in a High-Exemption World and the 3.8% "Medicare" Tax: What Estate and Trust Professionals Need to Know*, Amarillo Estate Planning Council 23rd Annual Institute on Estate Planning, 2014; The University of Texas School of Law 61st Annual Tax Conference – Estate Planning Workshop, 2013
- Author/Speaker: *The Net Investment Income Tax: A Trust and Estate Perspective*, Wednesday Tax Forum, 2013
- Author/Panelist: *Affordable Care Act: A Trust and Estate Perspective*, State Bar of Texas 31st Annual Advanced Tax Law Course, 2013
- Author/Speaker: *Between Death and Probate: Practical Items of Esoterica*, State Bar of Texas 37th Annual Advanced Estate Planning and Probate Course, 2013
- Co-Author/Speaker: *Planning for No Probate: Special Issues with Revocable Trusts and Nonprobate Assets*, Hidalgo County Bar Association, 2013 Probate, Trust & Guardianship Law Course, 2013

- Testimony at public hearing before the United States Department of Treasury and Internal Revenue Service on proposed Section 1411 regulations concerning net investment income tax, Washington, D.C., April 2, 2013
- Comment letter to Department of Treasury on behalf of the Tax Section of the State Bar of Texas on proposed regulations regarding net investment income tax under Section 1411 of the Internal Revenue Code, March 4, 2013
- Author/Speaker: *Living with the "New" Estate Tax*, Houston Bar Association, Probate, Trusts and Estates Section, 2013
- Author: *Decanting Irrevocable Trusts*, Texas Tax Lawyer, Fall 2012 issue
- Author/Speaker: *Estate Planning Pitfalls*, Houston CPA Society 26th Annual Personal Financial Planning Conference, 2012
- Author/Speaker: *Trust Decanting: Why, What, How . . . and More*, Texas Bankers Association, Advanced Trust Forum, 2012
- Author/Speaker: *Decanting Irrevocable Trusts*, State Bar of Texas 36th Annual Advanced Estate Planning and Probate Course, 2012
- Comment letter to Department of Treasury on behalf of the Tax Section of the State Bar of Texas concerning transfers by a trustee from an irrevocable trust to another irrevocable trust (sometimes called "Decanting"), May 22, 2012
- Co-Author/Panelist: *Planning for No Probate: Special Issues with Revocable Trusts and Nonprobate Assets*, State Bar of Texas 18th Annual Advanced Estate Planning Strategies Course, 2012
- Panelist: *Basic Estate Planning*, State Bar of Texas Annual Building Blocks of Wills, Trusts and Estate Planning/Live Satellite Broadcast, 2012
- Co-Author/Speaker: *Getting the Estate Plan Back on Track*, The Houston TSCPA Foundation Personal Financial Planning Lunch & Learn Seminar, 2011
- Co-Author: *Administration of Estates with Revocable Trusts: Drafting to Head Off Pre- and Post-Death Problems*, State Bar of Texas 22nd Annual Advanced Estate Planning and Probate Drafting Course, 2011
- Co-Author/Panelist: *2011 and Beyond: Back to the Future*, State Bar of Texas 17th Annual Advanced Estate Planning Strategies Course, 2011
- Co-Author/Panelist: *2010 and Beyond: Estate Planning and Administration Issues*, South Texas College of Law Wills & Probate Institute, 2010