MICKEY R. DAVIS

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Board Certified - Estate Planning and Probate Law
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EDUCATION:

- University of Texas School of Law, J.D. with High Honors, 1982. Chancellors; Order of the Coif; Associate Editor, TEXAS LAW REVIEW; Member, Board of Advocates
- University of Arizona, B.B.A. with High Distinction, 1979. Beta Alpha Psi; Beta Gamma Sigma

OTHER QUALIFICATIONS:

- Fellow, The American College of Trust and Estate Counsel (ACTEC), (Regent, 2017- ; Member: Business Planning, Estate & Gift Tax, Fiduciary Income Tax, and Diversity and Inclusivity Committees; Chair: Estate & Gift Tax Committee, 2013-2016)
- Board Certified, Estate Planning and Probate Law, Texas Board of Legal Specialization
- Adjunct Professor, University of Houston Law Center, 1988–2017, teaching Income Taxation of Trusts and Estates and Postmortem Estate Planning
- Best Lawyers in America, Trusts and Estates; Texas Super Lawyer, *Texas Monthly* and *Super Lawyers Magazine*
- Named *Best Lawyers'* 2013 Houston Trusts and Estates "Lawyer of the Year"
- Named by *Texas Lawyer* as a 2013 "Top Notch Lawyer" for Trusts and Estates
- Awarded 2017 Jim D. Bowmer Award for Outstanding Contributions to the Profession by the Texas Bar College
- Awarded 2017 Standing Ovation Award by TexasBarCLE staff
- Admitted to Practice: State Bar of Texas; Federal District Court for the Southern District of Texas; United States Tax Court
- Certified Public Accountant, Texas, Certified 1983 (retired status, 2018)

PROFESSIONAL ACTIVITIES:

- Member, State Bar of Texas (Sections of Real Estate, Probate and Trust Law; Tax); Houston Bar Association (Probate, Trusts and Estates Section); Texas Bar College
- Member of the Board of Directors, ACTEC Foundation (2013-2018) (Chair: Grants Committee 2015-2018)
- Editor, ACTEC LAW JOURNAL (2012-2013)
- Estate Planning and Probate Law Exam Commission, Texas Board of Legal Specialization (Member 1993-2003, Chair 2000-2003)

BOOKS, RECENT SPEECHES AND PUBLICATIONS:

- Author: DAVIS'S TEXAS ESTATE PLANNING FORMS (Thomson Reuters - O'Connor's, 2017, updated annually)
- Editor: O'CONNOR'S TEXAS PROBATE FORMS (Thomson Reuters - O'Connor's, 2019, updated annually)
- Co-Author: Streng & Davis, RETIREMENT PLANNING–TAX AND FINANCIAL STRATEGIES (Checkpoint/RIAG/WG&L 2009, updated annually)
- Co-Author/Co-Presenter: Ten (okay, Fourteen) Tools Every Estate Planner Should Know How to Use; 47th Annual Midwest/Midsouth Estate Planning Institute, 2020
- Co-Author/Panelist: Ten Things Every Estate Planner Needs to Know About Subchapter J, 60th Annual Probate & Estate Planning Institute, Michigan's ICLE, 2020; Southern Arizona Estate Planning Council, 2019; 54th Annual Southern Federal Tax Institute, 2019; Dallas Bar Association Probate, Trusts & Estates Section, 2019; 44th Annual Notre Dame Tax and Estate Planning Institute, 2018
- Co-Author/Speaker: Charitable Planning Ideas Your Clients Can Use, The University of Texas School of Law 68th Annual Tax Conference – Estate Planning Workshop, 2020; 60th Annual Probate & Estate Planning Institute, Michigan's ICLE, 2020
- Co-Author/Speaker: Estate Planning for Married Couples in a World with Portability and the Marital Deduction, 60th Annual Probate & Estate Planning Institute, Michigan's ICLE, 202044th Annual Midwest/Midsouth Estate Planning Institute, 2017; 36th, 37th, 38th and 39th Annual ALI CLE Planning Techniques for Large Estates, 2016-2019
- Co-Author/Speaker: Income Tax Issues In Estate Planning, State Bar of Texas 43rd Annual Advanced Estate Planning and Probate Course, 2019
- Co-Author/Panelist: Income Tax Issues for Trusts and Estates – But NOT Another Talk About Basis, 25th Annual Advanced Estate Planning Strategies Course, 2019
- Panelist: Hot Topics, ACTEC 2019 Annual Meeting
- Author/Speaker: Drafting Agreements for Failure to Fund a Trust or to Intentionally Not Fund a Trust, State Bar of Texas 29th Annual Estate Planning and Probate Drafting Course, 2018
- 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: Fiduciary Income Taxation and Subchapter J, American Bar Association Section of Real Property, Trust & Estate Law, Skills Training for Estate Planners – Fundamentals Course, 2015-2018

- Co-Author/Speaker: All About that Basis: How Income Taxes Have Reshaped Estate Planning, Estate Planning Council of Saint Louis, 2017; Philadelphia Estate Planning Council, 2016; 42nd Annual Notre Dame Tax and Estate Planning Institute, 2016; 36th, 37th, 38th and 39th Annual ALI CLE Planning Techniques for Large Estates, 2016-2019
- Panelist: Fiduciary Duties, State Bar of Texas 24th Annual Advanced Estate Planning Strategies Course, 2018
- 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
- Co-Author/Speaker: What Estate Planners Absolutely Have to Know about Income Taxation of Trusts and Estates, 44th Annual Midwest/Midsouth Estate Planning Institute, 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?, 23rd Annual Advanced Estate Planning Strategies Course, 2017
- Co-Author/Panelist: Yes, I'll Order That Trust "Fully Loaded", State Bar of Texas 41st Annual Advanced Estate Planning and Probate Course, 2017; University of Miami 51st Annual Heckerling Institute on Estate Planning, 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/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: Understanding the New Section 2704(b) Proposed Regulations: Impact on Tax Planning for Family Business Entities, ACTEC-ALI CLE Telephone Seminar/Audio Webcast, 2016
- Co-Author/Speaker: Tax Issues in Fiduciary Litigation, State Bar of Texas 40th Annual Advanced Estate Planning and Probate Course, 2016
- Co-Author/Speaker: Income Taxation of Trusts and Estates, Florida Fellows Institute of The American College of Trust and Estate Counsel, 2016
- Panelist: Ground Control to Major Tom: Clients Giving up Control, Retaining Control, and Avoiding Being Improperly Controlled, State Bar of Texas 22nd Annual Advanced Estate Planning Strategies Course, 2016
- Author/Speaker: If I *Obergefell* in Love with You: Same-Sex Marriage and its Impact on Estate Planning in Texas, Houston Business and Estate Planning Council, 2016
- Co-Chair/Panelist: The University of Texas School of Law 63rd - 68th Annual Tax Conference – Estate Planning Workshop, 2015-2020
- Author/Speaker: All About that Basis: Creative Ways to Obtain Basis at Death, National Association of Estate Planning Councils, 52nd Annual NAEPC Advanced Estate Planning Strategies Conference, 2015
- Co-Author/Co-Presenter: Tax Issues in Fiduciary Litigation, Federal Tax Institute of New England, 2015
- Co-Author/Panelist: ~~Ir~~revocable and ~~Non-~~amendable: Post Death Modifications, Reformations and Restructuring, Addressing Litigation and Tax Components, State Bar of Texas 21st Annual Advanced Estate Planning Strategies Course, 2015
- Co-Author/Co-Presenter: Tax Aspects of Estate and Trust Litigation, ACTEC 2015 Annual Meeting
- Author/Speaker: Planning for Basis at Death, ABA Midyear Meeting—Fiduciary Income Tax Committee Meeting, 2015; The University of Texas School of Law 62nd Annual Tax Conference – Estate Planning Workshop, 2014
- 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
- Author/Speaker: Basis Adjustment Planning, State Bar of Texas 38th Annual Advanced Estate Planning and Probate Course, 2014; Houston Bar Association Probate Section, 2014
- Co-Author/Panelist: Recipes for Income and Estate Planning in 2014, State Bar of Texas 20th Annual Advanced Estate Planning Strategies Course, 2014
- Co-Author/Speaker: Income Taxation of Trusts and Estates—Ten Things Estate Planners Need to Know, Southern Arizona Estate Planning Council, 2014
- Co-Author/Panelist: The American Taxpayer Relief Act of 2012 One Year Later, Houston Estate and Financial Forum, 2014
- Author/Speaker: Funding Unfunded Testamentary Trusts, University of Miami 48th Annual Heckerling Institute on Estate Planning, 2014; Texas Society of CPAs Advanced Estate Planning Conference, 2014
- 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: Who Is Your Spouse? The Demise of DOMA and Its Impact on Estate Planning in Texas, Attorneys in Tax and Probate (Houston), 2013
- Author/Speaker: Tax Considerations in Lawsuits and Settlements, Texas Society of CPAs Advanced Estate Planning Conference, 2013
- Co-Author/Speaker: Taxes for Trusts and Estates–New Taxes, New Rates, New Challenges, State Bar of Texas 37th Annual Advanced Estate Planning and Probate Course, 2013
- Co-Author/Speaker: Estate and Trust Planning: Why You Can't Ignore Tax Issues Despite Portability and High Exemptions, Hidalgo County Bar Association, 2013 Probate, Trust & Guardianship Law Course, 2013
- Co-Author/Speaker: Living With the "New" Estate Tax–New Taxes, New Rates, New Challenges, 18th Annual Texas Society of CPAs CPE by the Sea, 2013

- Co-Author/Co-Presenter: Planning and Administering Estates and Trusts: The Income Tax Consequences You Need to Consider, ACTEC-ALI CLE Phone Seminar, 2013
- Author/Panelist: Funding Testamentary Trusts: Tax and Non-Tax Issues, State Bar of Texas 19th Annual Advanced Estate Planning Strategies Course, 2013; Dallas Estate Planning Council, 2013; Disability & Elder Law Attorneys Association (Houston), 2013
- Author/Speaker: Warning! Your Annual Exclusion May Be an Illusion, ACTEC 2013 Annual Meeting
- Co-Author/Panelist: Using the $5 Million Gift Tax Exemption: A 2012 Toolbox, State Bar of Texas 18th Annual Advanced Estate Planning Strategies Course, 2012; Attorneys in Tax and Probate (Houston), 2012
- Co-Author/Speaker: Peace Treaties: Considerations when Negotiating, Drafting & Enforcing Settlement Agreements, Houston Bar Association Probate Section, 2012
- Co-Author/Speaker: Using the $5 Million Gift Tax Exemption: Advanced "New Age" Estate Planning Strategies, Texas Society of CPAs-Houston Chapter, 2012
- Co-Author/Speaker: Administration of Estates with Revocable Trusts–Drafting to Head Off Pre- And Post-Death Problems, State Bar of Texas 22nd Annual Estate Planning and Probate Drafting Course, 2011; Estate Planning Council of Central Texas, 2012
- Co-Author/Speaker: Fixing Broken Trusts: How to Tell if Your Ox is in the Ditch, and How to Get it Out, Texas Society of CPAs Advanced Estate Planning Conference, 2012
- Co-Author/Speaker: Recent Developments and Predictions in Tax Law–Pending Legislation, Portability and Decanting, South Texas College of Law Wills & Probate Institute, 2012
- Author/Speaker: Tax, Procedural And Administration Rules: Contrasting Revocable Trusts with Estates, 46th Annual Southern Federal Tax Institute, 2011
- Author/Speaker: Update on Administering 2010 Estates–What Have We Learned So Far?, State Bar of Texas 35th Annual Advanced Estate Planning and Probate Course, 2011; Houston Business and Estate Planning Council, 2011; Texas Society of CPAs Advanced Estate Planning Conference, 2010
- Panelist: Keeping Your Plan from Getting Waylaid in Administration, State Bar of Texas 17th Annual Advanced Estate Planning Strategies Course, 2011
- Author/Speaker: Practical Issues and Esoterica of Form 1041 Preparation and Presentation, 45th Annual Southern Federal Tax Institute, 2010
- Author/Panelist: 2010 and Beyond: Estate Planning and Administration Issues, South Texas College of Law Wills & Probate Institute, 2010
- Author/Speaker: Estate Planning in Changing and Challenging Times, Texas Society of CPAs Advanced Estate Planning Conference, 2010; South Texas College of Law Wills & Probate Institute, 2009; San Antonio Estate Planners Council, 2009
- Author/Panelist: Practicing in Interesting Times—Administering Estates in 2010 and Beyond, American College of Trust and Estate Counsel Summer Meeting, 2010
- Program Director: State Bar of Texas 16th Annual Advanced Estate Planning Strategies Course, 2010
- Author/Speaker: Trust and Estate Accounting Issues, Corpus Christi Estate Planning Council, 2010
- Author/Speaker: Unfunded Testamentary Trusts, and Other Thorny Issues, Dallas Bar Association Probate Section, 2010
- Author/Speaker: Estate Planning in a New Financial Environment, Texas Society of CPAs Advanced Estate Planning Conference, 2009
- Author/Speaker: Income Taxation of Trusts and Estates, State Bar of Texas 33rd Annual Advanced Estate Planning & Probate Course, 2009
- Panelist: Hard Times And Changing Landscapes: Reassessing Estate Plans While the Financial World Is Falling Apart, State Bar of Texas 15th Annual Advanced Estate Planning Strategies Course, 2009
- Author/Speaker: Section 6694 and Circular 230 Present Your New Estate Planning Client: The IRS, 43rd Annual Southern Federal Tax Institute, 2008; Texas Society of CPAs Advanced Estate Planning Conference, 2008
- Author/Speaker: Irrevocable Life Insurance Trusts and Bypass Trusts: Drafting and Funding, 10th Annual University of Texas Estate Planning, Guardianship and Elder Law Conference 2009
- Panelist: Income Tax Nuggets–Pre and Post Death, State Bar of Texas 14th Annual Advanced Estate Planning Strategies Course, 2008
- Author/Speaker: Post-Mortem Estate Planning, Houston TSCPA Foundation, 2007
- Author/Speaker: Pre-Mortem and Post-Mortem Income Tax Issues, University of Texas 55th Annual Taxation Conference, 2007
- Author/Panelist: The Morning After: Avoiding Tax Surprises in Trust and Estate Litigation, Houston Bar Association Probate Section, 2008; ABA–eCLE, 2008, ABA Joint Meeting of the Tax Section and the Real Property Trust and Estate Law Section, 2007
- Author/Speaker: Funding Unfunded Bypass Trusts, Dallas Estate Planning Council, 2008; Texas Society of CPAs Advanced Estate Planning Conference, 2007; Midland Memorial Foundation and Midland College Tenth Annual Estate Planning Seminar, 2007; Houston Business & Estate Planning Council, 2007; State Bar of Texas 30th Annual Advanced Estate Planning and Probate Course, 2006
- Panelist: The Plan: How We Analyze Information about Assets and the People Who Own Them, State Bar of Texas Advanced Estate Planning Strategies Course, 2007
- Co-Author/Speaker: Basic Estate Planning, State Bar of Texas Annual Building Blocks of Wills, Trusts and Estate Planning/Live Satellite Broadcast, 2001-2021
- Author/Speaker: A New Look at Funding Marital Deduction and Bypass Trusts, 9th Annual University of Texas Planning, Guardianship and Elder Law Conference 2007; Texas Society of CPAs Advanced Estate Planning Conference, 2005
- Author/Speaker: Top Ten Issues in Estate and Gift Tax Law, South Texas College of Law 2006 Wills & Probate Institute, 2006

- Author/Speaker: Asset Preservation in Light of Bankruptcy Reform, Houston Association of Insurance and Financial Advisors, 2006
- Author/Speaker: Funding Clauses, Houston Bar Association 2006 Wills & Probate Institute, 2006
- Author/Speaker: Post-Mortem Estate Planning, 40th Annual Southern Federal Tax Institute, 2005
- Author/Speaker: Revocable Trust: Annotated, State Bar of Texas, 16th Annual Advanced Drafting: Estate Planning and Probate Course, 2005
- Author/Speaker: Ten Things Estate Planners Need to Know About Income Taxation of Trusts and Estates, San Antonio Estate Planners Council's Docket Call in Probate Court, 2007; Travis County Bar Association; Estate Planning & Probate Section, 2005; Austin Estate Planning Council, 2002
- Author/Speaker: Allocating the GST Tax Exemption: All You Need to Know to Fill out the Form, San Antonio Estate Planners Council's Docket Call in Probate Court, 2005; San Antonio Young Lawyer's Association, 2002; Houston Chapter Texas Society of CPAs 2001 Tax Expo, 2001; Texas Society of CPAs Advanced Estate Planning Conference, 2001; 35th Annual Southern Federal Tax Institute, 2000
- Author/Speaker: What is Trust Income? A Look at the New Texas and IRS Rules Houston Estate & Financial Forum, 2005
- Author/Speaker: Estate Planning for the Moderately Wealthy Client, Houston Bar Association Wills and Probate Institute, 2005
- Co-Author/Speaker: Tax Considerations In Settlements & Judgments, State Bar of Texas 29th Annual Advanced Estate Planning and Probate Course, 2005
- Co-Author/Speaker: Current Developments in Income Taxation of Trusts and Estates, Houston Bar Association Section of Taxation, 2005
- Author/Speaker: Estate Planning in the Shadow of Estate Tax Repeal–Planning in Anticipation of Legislative Change, Texas Society of CPA's 2004 Advanced Estate Planning Conference, 2004
- Speaker: Fiduciary Income Tax, Texas Bankers Association–26th Annual Texas Trust School, 2004
- Program Director: State Bar of Texas 27th Annual Advanced Estate Planning and Probate Course 2003
- Author/Speaker: Estate Planning Under the Economic Growth and Tax Relief Reconciliation Act of 2001–Drafting in Anticipation of Legislative Change, State Bar of Texas Advanced Estate Planning Strategies Course, 2003
- Author/Speaker: Income Tax Planning for Irrevocable Trusts and Estates, 38th Annual Southern Federal Tax Institute, 2003
- Author/Speaker: Estate Planning Under the Economic Growth and Tax Relief Reconciliation Act of 2001, Houston Bar Association Tax Section, 2002

  Author/Speaker: Funding Marital Deduction and Bypass Trusts–How to Handle Post-death Income, Appreciation and Other Changes in Assets, Texas Bankers Association–Estate Administration Seminar, 2002
- Author/Speaker: Funding Testamentary Trusts: Tax and Non-Tax Issues, Dallas Estate Planning Council, 2002
- Author/Speaker: Closing the Estate–Distributions and Funding, TSCPA 2002 Advanced Estate Planning Conference, 2002
- Speaker: Estate Planning under the 2001 Tax Act, Center for American and International Law Wills and Probate Institute, 2002
- Author/Speaker: Estate Planning Under the Economic Growth and Tax Relief Reconciliation Act of 2001–Planning for an Uncertain World, Houston Business & Estate Planning Council, 2001
- Author/Speaker: Income Tax Consequences (and Fiduciary Implications) of Trusts and Estates Holding Interests in Pass-Through Entities, State Bar of Texas 25th Annual Advanced Estate Planning and Probate Course, 2001; 36th Annual Southern Federal Tax Institute, 2001
- Author/Speaker: Fiduciary Accounting: Distinguishing Between Principal and Income under the Texas Trust Code, Texas Society of CPA's 2000 Advanced Estate Planning Conference, 2000
- Speaker: Texas Estate Planning Course, PESI, 2000-2002
- Author/Speaker: What Estate Planners Need to Know About Income Tax Matters, State Bar of Texas, 24th Annual Advanced Estate Planning and Probate Course, 2000
- Author/Speaker: Estate Planning for the Moderately Wealthy Client, Texas Society of CPA's 2000 Tax Exposition, 2000; Houston Chapter Texas Society of CPAs 2001 CPE Family Conference, 2001; Disability and Elder Law Attorneys Association (Houston), 2002
- Speaker/Panel Discussion Leader: Wills, Estates and Probate Satellite Program, State Bar of Texas, 2000