Agenda

Understanding the Grantor's Goals and Potential Risks *D. Schmidt*
- Long-term and short-term financial goals
- Identifying beneficiaries
- Identifying assets and potential risks
- Objectives for asset management and control
- Creation, duration, and termination of trust

Creating Revocable "Living" Trusts *N. Notani*
- Purposes of the revocable trust
- Benefits and drawbacks
- Funding the trust
- Administrative issues

Creating Irrevocable "Living" Trusts *R. Thomson*
- Purposes of the irrevocable trust
- Benefits and drawbacks
- Funding the trust
- Administrative issues

Asset Protection Planning for Seniors and the Disabled *T. Garrett*
- Overview of Texas public benefits: Medicaid, Medicaid waivers, Medicare savings plans and the Administration on Community Living
- Trust Options: Medicaid asset protection trusts, Medicaid planning trusts, special needs trusts and TODD/LBD into a trust
- Planning for spouses and for the non-applicant spouse

Overview of Income, Estate and Gift Tax Consequences of Trusts *J. Collins*
- Income taxation
- Estate tax consequences
- Gift tax implications
- Trust distributions and tax planning
- State tax considerations
- Recent developments and planning opportunities

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All About Trusts in Texas
Live, Interactive Webinar - Monday, June 10, 2024

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Learning Objectives

You'll be able to:

Explore the benefits and drawbacks of revocable "living" trusts.

Create and fund irrevocable "living" trusts.

Use special needs trusts to assist your clients.

Create trusts with an understanding of the grantor's goals, the beneficiaries' needs, and management and control objectives.

Realize the asset protection benefits of trusts for seniors and the disabled.

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All About Trusts in Texas

Live, Interactive Webinar - Monday, June 10, 2024

Get tips on creating revocable "living" trusts

Learn the benefits and drawbacks of irrevocable "living" trusts

Use special needs trusts to help your clients

Understand the grantor's goals and potential risks

Discuss the asset protection purposes of trusts

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Faculty

Deborah Schmidt *Attorney, Farrow-Gillespie Heath Wilmoth LLP*
Ms. Schmidt practices in probate, guardianship, and elder law, including administrations and litigation for probate, guardianship, and trusts. She is certified by the Texas State Bar to serve as an attorney ad litem and guardian ad litem for probate and guardianships. With trial experience in civil, family, and probate law, she works tirelessly to protect and serve families in Collin, Dallas, Hunt, Kaufman, and Tarrant, as well as surrounding counties. Ms. Schmidt previously owned DJS Mediation Services, a mediation practice with a focus on family law and probate matters. She graduated from Texas A&M University with a B.S. in Psychology and earned her M.A. in dispute resolution from Southern Methodist University. Ms. Schmidt was admitted to the Texas State Bar, in 2018, after graduating with the inaugural class at UNT Dallas College of Law. She is active in several alumni and service organizations, mentors law students, and assists at UNT Dallas College of Law as an adjunct professor for the Interviewing and Counseling, and Negotiation courses. Ms. Schmidt volunteers with Attorneys Serving the Community, Dallas Volunteer Attorneys, the DBA Habitat Build, Legal Hospice of North Texas, and Rotary International.

Namrita Notani *Associate, Spencer Fane*
Ms. Notani's practice focuses on all aspects of helping clients develop effective and beneficial wills and testaments, trusts, powers of attorney, and other related estate planning documents. She prioritizes plans that minimize, defer, and eliminate taxes and ensure protection and disposition of all assets, and she provides easy-to-understand advice that gives clients a clear picture of their tax, trust, estate, and business succession plans. Additionally, Ms. Notani has had extensive training as a mediator and has successfully settled many business and family disputes in a manner that avoided excessive costs related to protracted and expensive litigation. She is also certified to serve as guardian ad litem in Texas. Ms. Notani earned a doctorate in dental medicine from Boston University's Henry M. Goldman School of Dental Medicine and earned her Juris Doctor from the Mitchell Hamline School of Law.

Robert Thomson *Senior Attorney, Kearney, McWilliams & Davis, PLLC*
Mr. Thomson practices in estate planning, probate, and business transactions. He is an alumnus of the University of Louisiana-Monroe and received the J.D. degree from South Texas College of Law-Houston in 2012. Mr. Thomson's focused interests include estate planning for business owners and high net-worth individuals and families, complex probate matters, business structuring, and asset protection planning. This experience led to a lifelong interest in the development and proper management of complex business entity structures. Mr. Thomson has also served for many years in the Texas Army National Guard, including several overseas deployments. He was awarded the Bronze Star Medal for his service in Afghanistan. He is licensed in Texas and in the United States District Court for the Southern District of Texas. Mr. Thomson is based in the Houston office of Kearney, McWilliams & Davis, PLLC.

Terry L. Garrett, CELA *The Garrett Law Firm, PLLC*
Ms. Garrett is board-certified in elder and special needs law, serves on the federal advocacy, guardianship and special needs committees of the National Academy of Elder Law Attorneys and on the board of the Texas Chapter. She is an Approved Guardianship Attorney, member of the Texas Guardianship Association and formerly served on the education committee of the National Guardianship Association. She is a member of the Estate Planning Council of Central Texas. She earned her J.D. degree at Columbia Law School receiving the Parker Award and a Mellon Fellowship, before doing post-graduate work at Harvard Law School and the New York Institute of Finance. Ms. Garrett was on the Dean's List at Wharton and graduated from Cornell University with honors. She represents clients pro bono through Volunteer Legal Services, the Can[cer] Law Clinic, and the Women's Resource Fair. Mother of a child with special needs, over the years she has taught for the National Alliance for the Mentally Ill and volunteered with the Council on Adoptable Children, the AFS foreign exchange student program, Hands on Housing, Cornell Cares, and the Harmony PTO.

Joseph Collins *Associate, Haynes Boone, LLP*
Mr. Collins is an associate in the Estate Planning Practice Group in the Dallas office of Haynes and Boone, LLP. His practice focuses on designing and implementing comprehensive estate plans and business succession techniques, while minimizing estate, gift, generation-skipping and income tax consequences; forming and administering family business entities; representing clients in probate matters; developing and implementing plans for protecting clients' privacy; and advising clients on trust and estate administration matters. Mr. Collins earned his B.A. degree from the University of Georgia, his J.D. degree (editor-in-chief, *International Trade Law Journal*) from South Texas College of Law Houston, and his Master of Law, Taxation from New York University School of Law. He is admitted to practice in California and Texas.

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