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Presentations

- "Trusts and Estates Holding S Corps and Partnerships"; American College of Trust and Estate Counsel telephone CLE, February 9, 2016
- "Planning Strategies That Reduce Both Income Taxes and Estate Taxes"; University of Miami School of Law Heckerling Institute of Estate Planning, 2015
- "Income Tax Exit Strategies from Businesses" and "Use and Drafting of Buy-Sell Agreements"; ABA Real Property, Trust & Estate Law Section, Advanced Skills Training for Estate Planners, July 2013, 2014, 2015
- "Tax Planning for 2014 and 2015: Ideas and Strategies to Consider Now, Including 10 Ideas in 10 Minutes"; ABA Real Property, Trust & Estate Law Section, December 2014
- "Tricks and Traps for Trusts Owning Stock in S Corporations"; ABA Real Property, Trust & Real Estate Law Section eCLE, April 2014
- Chair and Panelist, "For Estate Planners: Business Income Tax Issues 101"; American College of Trust and Estate Counsel telephone CLE, February 2014
- Panelist, "Succession Planning for Family Corporations Using ESOPs and Other Techniques to Resolve Conflicting Goals"; American College of Trust and Estate Counsel Summer Meeting, 2009
- Panelist, "The Annotated ACTEC Shareholders Agreement"; American College of Trust and Estate Counsel Annual Meeting, 2007
- Chair and Presenter, "Transfer of Family Business Interests: Finding the Sweet Spot Between General Income Tax, Chapter 14, and Code 409A"; American College of Trust and Estate Counsel Summer Meeting, 2006
- "Planning Strategies That Reduce Both Income Taxes and Estate Taxes"; University of Miami School of Law Heckerling Institute of Estate Planning, 2015

Publications

- "Business Entity Structuring After the 2015 Path Act: Built-in Gains Recognition and Sale of C Corporation Stock (Parts One and Two)"; *Koren, Estate, Tax and Personal Financial Planning*, June and July 2016
- Co-Author, "Trustee Material Participation in Businesses: A Surprising Way to Overcome TAM 201317010 and Avoid the NII Tax"; with *Richard E. Barnes, Probate & Property*, March/April 2015
- Co-Author, "Exit Planning for Professionals"; with Daniel H. McCarthy and William P. Prescott, *Probate and Property*, January/February 2014
- "A Balanced Solution: Meet Your Clients' Needs for a Comfortable Retirement Cushion Through a Sale to a Beneficiary Grantor Trust and Reduce Assets Enough to Avoid Taxes"; *Trust & Estates*, May 2011
- "S Corporations: Tax Planning for Transitions"; co-authored with Daniel H. McCarthy and William I. Sanderson, *Probate & Property*, July 2012

- "Using Partnerships to Distribute Corporate Assets"; *Journal of Real Estate Taxation*, September 2010
- "Transfer of Family Business Interests: Finding the Sweet Spot Between General Income Tax, Chapter 14, and I.R.C.409A"; *Estate and Personal Financial Planning*, Part I, Sept. 2006; Part II, Oct. 2006
- Co-Author, "Checklists for Determining Whether a Trust is a Valid S Shareholder"; *The Tax Advisor*, March 2006; pp. 152-157
- "The Brass Tacks of Corporate Buy-Sell Agreements"; co-authored with Denise Brunson Schuh (feature article), *Probate & Property*, (Vol. 18, No. 1, January-February 2004, pp. 8

Instruction

American Association of Attorney-Certified Public Accountants (AAA-CPA)

- Speaker, "Tax Planning Using Partnerships" (October 2015)
- Speaker, "Discussing the New 3.8% Tax" (June 2013)

American Bar Association (ABA), Real Property, Trust & Estate Law Section

- Speaker, "Essential but Overlooked Issues in LLC Operating Agreements" (March 2015)
- Speaker, "Tax Planning for 2014 and 2015: Ideas and Strategies to Consider Now, Including 10 Ideas in 10 Minutes" (December 2014)
- Speaker, "Income Tax Exit Strategies from Businesses" and "Use and Drafting of Buy Sell Agreements," Advanced Skills Training for Estate Planners (July 2013, 2014, 2015, and 2016)
- Speaker, "Tricks and Traps for Trusts Owning Stock in S Corporations," eCLE (April 2014)
- Speaker, "Special Issues in Business Succession Planning," Spring Symposia (May 2013)
- Speaker, "Tax Rate Changes and the Impact on Exit Strategies and Businesses Owned By Trusts (Including the Impact of the Medicare Supplemental Tax Under Section 1411)," RPTE eCLE program (January 29, 2013)
- Speaker, "'GOTCHA' Transactions in the Formation, Structure, and Conveyance of Business Interests," eCLE teleconference, October 9, 2012
- Speaker, "Structuring Buyouts for Retiring Professionals" and "Issues in Dividing Up and Transferring Property Out of Professional Corporations and Partnerships," Joint Fall CLE Meeting with Section of Taxation, 2012
- Speaker, "S Corporation Tricks, Traps and Solutions," eCLE teleconference (February 14, 2012)
- Speaker, "'GOTCHA' Transactions in the Formation, Structure, and Conveyance of Business Interests," Joint Fall Meeting (2011)
- Speaker, "Business Entities Owning Investment Portfolios," Spring Symposia (2012)
- Panelist, "Using Partnerships to Own Buy-Sell Insurance," telephone CLE (July 19, 2011)
- Panelist, "Counseling Closely Held Business Owners About Compensation Planning," for Business Planning Group at ABA RPPT Spring Symposia (4/28/2011)
- Panelist, "Roth Conversions - A Year-end Look," a JCEB telephone CLE (12/14/2010)
- Panelist, "Using Formula Clauses for Sales and Gifts," telephone CLE (11/16/2010)
- Panelist, "Important Developments," for Business Planning Group at Joint Fall Meeting (2010)
- "Lifecycle of a Family Business Owner," Spring Symposia (2010)
- "Estate Planning for Retirement Plans (Including IRAs)," Spring Symposia (2009) and telephone CLE (2009)
- "Income Tax Dynamics of Seller-Financed Sales to Purchasers other than Grantor Trusts," Spring Symposia (2008)
- Moderator and Panelist, "Ten Items Estate Planners Need to Know About 409A and Deferred Compensation," Webinar (June 5, 2007)
- Chaired Business Planning Group meeting on recent legislative developments, appraisal rules, and planning using charitable trusts, Spring Symposia (2007)
- Moderator and Panelist, "Estate Planning for the Sale of Business Interests," Joint Fall Meeting with ABA Section of Taxation (2006)
- Moderator and Panelist, "Impact of 409A Deferred Compensation Rules on Estate & Retirement Planning for Executives and Structuring the Sale or Business Succession of Closely Held Businesses," Joint Fall Meeting with ABA Section of Taxation (2006)
- Moderator and Panelist, "New Traps for Executives and Business Owners that Estate Planners Need to Know About 409A," Webinar (October 3, 2006)
- Panelist, "Property Preservation Task Force: Using Limited Liability Companies to Avoid Land Loss," Joint Fall Meeting with ABA Section of Taxation (2005)
- Chaired Business Planning Group meeting on business succession planning, drafting limited partnership agreements and buy-sell agreements and spoke on recent S corporation developments and on irrevocable grantor trusts, Spring Symposia (2006)
- Moderator and Panelist, "Splitting Up Family Business – Four Scenarios: Family Limited Partnership, Manufacturing or Retail Business, Professional Service Firm and Agricultural Business," Joint Fall Meeting with ABA Section of Taxation (2005)
- Chaired Business Planning Group meeting on family limited partnerships, irrevocable grantor trusts, and S Corporations, Spring Symposia (2005)
- Panelist, "Post-Mortem Planning with Business Interests," Spring Symposia (2005)
- Moderator and Panelist, "Doing Business in Multiple States: Watch Out for Decoupled State Death Taxes!" Joint Fall Meeting with ABA Section of Taxation (2004)
- "When Worlds Collide: Holding Business Interests in Trust," Joint Fall Meeting with ABA Section of Taxation (2004)
- Chaired and Panelist, "Life Cycle of the Business Owner (included session on planning during life and another on

- post-mortem planning opportunities)," Spring Symposia (2004)
- Chaired and Panelist, "Techniques for Minimizing Estate Taxes," Joint Fall Meeting with ABA Section of Taxation (2003)
- Moderator and Panelist, "FLPs from Soup to Nuts," which addressed income, gift and estate tax issues in forming an FLP or FLC, Joint Fall Meeting with ABA Section of Taxation (2003)
- Moderator and Panelist, "Considerations in Organizing and Using Limited Liability Companies," Joint Fall Meeting with ABA Section of Taxation (2003)
- Group C Roundtable (spoke about the impact of recent cases affecting family limited partnerships), ABA Annual Meeting (2003)
- Chaired and Panelist, "Choice of Entity for Business Succession Planning," Spring Symposia (2003)
- Chaired and Panelist, "Drafting Buy-Sell Agreements and Estate Plans for Business Interests," Spring Symposia (2003)
- Group C Roundtable (spoke about 2002 final regulations on electing small business trusts), ABA Annual Meeting (2002)

American College of Trust and Estate Counsel

- Chair and Panelist, "Trusts & Estates Holding S Corporations or Partnerships - Basic and Advanced Tricks and Traps (February 2016)
- Chair and Panelist, "The Ascendancy of Income Tax Planning," Annual Meeting (2014)
- Chair and Panelist, "For Estate Planners: Business Income Tax Issues 101," telephone CLE (2/13/2014)
- Panelist, "Succession Planning for Family Corporations Using ESOPs and Other Techniques to Resolve Conflicting Goals," Summer Meeting (2009)
- Panelist, "The Annotated ACTEC Shareholders Agreement," Annual Meeting (2007)
- Chair and Presenter, "Transfer of Family Business Interests: Finding the Sweet Spot between General Income Tax, Chapter 14, and Code §409A," Summer Meeting (2006)

American Institute of Certified Public Accountants (AICPA)

- Speaker, "Business Owner's Estate Planning for the Tax Practitioner," AICPA Small Business Practitioners Tax Conference (2011)

American Law Institute (ALI)

- "Income Tax Exit Strategies from Businesses," Estate Planning in Depth (June 2016)
- "Administration of Business Interests in Trust: Can I Be Trustee, CEO and an Income Beneficiary?" (January 2011)
- "Business Interests in Trust," as part of "Representing Estate and Trust Beneficiaries and Fiduciaries," (July 22, 2005)

Atlanta Bar Association, Estate Planning and Probate Section

- "Financing the Estate Tax in an Illiquid Estate; 6161, 6166, Graegin Loans, etc." (January 11, 2006)

Atlanta Estate Planning Forum

- "S Corporations and Partnerships in Estate Planning: Basics and Advanced Tricks and Traps" (November 2015)

Bar Association of Metropolitan St. Louis (BAMSL)

- "Structuring Businesses in Light of Changes in Laws and Regulations" (May 3, 2016)
- "The Effect of Changes in Income Tax Rates on Estate Planning" (April 27, 2016)
- Speaker, "S Corporation Tricks and Traps for the Unwary," Taxation Section (May 14, 2014)
- "New 3.8% Tax on Net Investment Income: Business Planning and Estate Planning Tips," Taxation Section, Probate & Trust Section, and Business Law Section (April 16, 2013)
- "Income Tax Exit Strategies for Business Owners" (March 20, 2012)
- "Roth Conversions - To Roth or Not to Roth," Employee Benefits Section and Probate & Trust Law Section (May 26, 2011)
- "Ethical Considerations When Representing Closely-Held Businesses and shareholders with Estate Planning," part of Annual Estate Planning Institute (2010)
- "Groundbreaking IRA Roth Conversion Opportunities," (2010)
- "Everything You Need to Know About Shareholder Agreements," CLE for Business Law Section (June 2, 2009)
- "Shareholder Agreements," CLE for Small Business Committee (October 3, 2008)
- "Shareholder Agreements for Family Businesses," CLE at annual Business Law Update (June 30, 2008)
- "Everything You Ever Wanted To Know About Transferring A Family Business From the First Generation To The Second Generation," Small Business Committee Meeting (October 17, 2007)
- "Business Succession Planning: Coordinating General Income Tax Principles with Code §409A Nonqualified Deferred Compensation Rules and Estate Planning Principles," Meeting of Taxation, Probate, and Employee Benefits Sections and Small Business Committee

- (December 14, 2006)
- "Structuring Ownership of Privately Owned Businesses: Tax and Estate Planning Implications," CLE (September 20, 2006)
- "The New Circular 230 Regulations" Taxation Section Meeting (June 29, 2005)
- "Choice of Entity: Practical Business and Tax Considerations," Seminar by Taxation and Business Law Sections (April 22, 2005)
- "Practical Financial and Tax Aspects of Divorce," Seminar by Taxation and Family Law Sections (January 18, 2005)
- "Overview of New Tax Legislation," Taxation Section Meeting (November 19, 2004)
- "Tax Issues in Owning Stock in S Corporations, including 2002 Regulations," Taxation Section Meeting (September 12, 2002)
- "New Rules Provide Opportunities and Traps Regarding Drafting Trusts and Beneficiary Designations for IRAs and Qualified Retirement Plans: April 17, 2002 Final Regulations Governing Required Minimum Distributions," Meeting of Employee Benefits Committee Meeting (July 16, 2002)
- "Impact of the New Law on Charitable Giving (A Charitable Lead Trust Primer)," Seminar of the Probate and Trust Section (October 5, 2001)
- "401(a)(9) Proposed Regulations Qualified Plan Design/Drafting Implications," Meeting of Employee Benefits Committee and Probate Trust Section (August 29, 2001)
- "Assisting the Entrepreneur Startup: The Keys to Success." (February 15, 2001)
- "Family Limited Partnerships: Nontax Advantages of Using FLPs for Transferring to Family Members; Transfer Tax Valuation Discounts; Avoiding Income Tax Traps on Formation." (June 30, 1999)

D.C. Bar

- Speaker, "Planning Opportunities re: 2013 Tax Increases, Including Those to Finance Health Care Reform" (September 9, 2013)

DFK International

- "New Rules Provide Opportunities and Traps Regarding Drafting Trusts and Beneficiary Designations for IRAs and Qualified Retirement Plans: April 17, 2002 Final Regulations Governing Required Minimum Distributions." (2002)

Estate Planning Council of St. Louis

- "The Effect of Changes in Income Tax Rates on Estate Planning" (January 2016)
- "Fresh Exit Strategies for Business Owners" (January 2012)

Financial Planning Association

- "Opportunities and Traps Regarding Drafting Trusts and Beneficiary Designations for IRAs and Qualified Retirement Plans under Final Regulations Governing Required Minimum Distributions." (2004)

Florida Tax Institute, Tampa, FL

- "Putting "Success" Into Business Succession Planning" (April 2016)

Georgia Federal Tax Conference

- "Income Tax Exit Strategies" (June 2015)

Illinois Institute of Continuing Legal Education

- "Effect of 409A Final Regulations on Non-Qualified Retirement Arrangements," Hot Topics in Business Law (September 27, 2007)

Maryland Association of CPAs

- Speaker, "New 3.8% Tax on Net Investment Income: Business Planning and Estate Planning Tips," Advanced Tax Institute Conference (November 18, 2013)

Maryland Institute for Continuing Professional Legal Education of Lawyers

- "Structuring Ownership of Privately-Owned Businesses," CLE (April 25, 2007)

Michigan Probate & Estate Planning Institute

- "Experts in Estate Planning: The Estate Planner's Definitive Guide to Business Entities and Income Tax (May 2016)

Mid Missouri Estate Planning Council

- "S Corporations and Partnerships in Estate Planning" (May 2016)
- "How to Make Trusts Less Taxing" (January 2015)

Missouri Association of Tax Practitioners

- "Choice of Entity: Practical Business and Tax Considerations" (2005)

The Missouri Bar

- "Estate Planning for Business Owners," Annual Business Law Institute (2004)
- "Tax Issues in Owning S Corporation Stock or Limited Liability Company Interests," Annual Business Law Institute (Highlighted as 'must read' course notes in the February 27, 2004 issue of ESQ., The Missouri Bar's weekly electronic newsletter.

Missouri Society of Certified Public Accountants (MSCPA)

- "Top Ten Tactical & Strategic Issues for Fiduciary Income Tax Return Preparers (February 2016)
- "The Affordable Care Act: What Business Owners Need to Know" (spoke on the 3.8% tax on net investment income), St. Louis Chapter (December 2013)
- "How CPAs Can Add Value To Clients' LLC Operating Agreements" (June 2013)
- "Income Tax Exit Strategies for Businesses," St. Louis Chapter (2011)
- "Recent Developments in Estate Planning," Investments/Financial Advisors Conference (2011)
- "Estate, Trust & Retirement Planning," St. Louis Chapter (2009)
- "Estate Planning and Trust Update," Kansas City and St. Louis Accounting Shows (2009)
- "How to Avoid Traps that Might Prevent Clients' Beneficiaries from Stretching Retirement Plan and IRA Distributions," Taxation Committee and Personal Financial Planning Committee (2005)
- "Split-Dollar Final Regulations," Taxation Committee (2003)
- "New Rules Provide Opportunities and Traps Regarding Drafting Trusts and Beneficiary Designations for IRAs and Qualified Retirement Plans: April 17, 2002 Final Regulations Governing Required Minimum Distributions," Personal Financial Planning Committee (2002)
- "Estate Planning for S Corporation Owners," Estate Planning Conference (2001)

New Jersey Estate Planning Council

- "The Effect of Changes in Income Tax Rates on Estate Planning" (May 2016)

Notre Dame Tax and Estate Planning Institute

- Income Tax Exit Strategies for Business Owners (2010)

Palm Beach Tax Institute and East Coast Estate Planning Council

- "Income Tax Exit Strategies for Business Owners" (April 2016)

Santa Barbara County Bar Association, Tax Section

- "Creative Strategies to Reduce Income and Estate Taxes" (October 2015)

Sacramento Estate Planning Council

- "Structuring Ownership and Succession of a Privately-Owned Business: Tax and Estate Planning Implications (November 2009)

Society of Financial Service Professionals

- "Best Planning Ideas for 2016" (January 2016)

Tennessee Society of Certified Public Accountants

- Speaker, "Business Exit Strategies in Light of 2013 Tax Law Changes" (November 20, 2013)

Texas Bar CLE

- Panelist, "Stop the Bus, I Want to Get Off! - Business Succession Planning in 2014," 20th Annual Advanced Estate Planning Strategies Course (4/2014)
- "ACTEC Model Shareholders Agreement for Closely Held Corporations," 18th Annual Advanced Drafting: Estate Planning and Probate Course (October 25, 2007)

University of Miami School of Law Heckerling Institute of Estate Planning

- "Planning Strategies That Reduce Both Income Taxes and Estate Taxes" (2015)
- "What Estate Planners Need to Know About Operating a Closely-Held Business" (2010)

Working in Employee Benefits (WEB)

- "401(a)(9) Proposed Regulations Qualified Plan Design/Drafting Implications." (May 15, 2001)