



## Steve Gorin

Partner

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### EDUCATION

- Washington University in St. Louis School of Law, J.D., 1986, Associate Editor, Journal of Urban and Contemporary Law
- Washington University in St. Louis, B.A., 1983

### ADMISSIONS

- Illinois
- Missouri

### AFFILIATIONS

- American Bar Association: Real Property, Trust & Estate Law Section, Council, 2007-2013, Member, Committee on Governmental Submissions, 2007-present, Vice Chair, Committee on Governmental Submissions, 2013-Present, Business Planning Group, 2001-present, Chair, Business Planning Group, 2004-2007
- American College of Trust and Estate Counsel, Fellow, 2004-Present, Board of Regents, 2017-Present, Business Planning Committee, 2005-Present, Chair, Subcommittee on Pass-Through Entities, 2013-Present, Employee Benefits in Estate Planning Committee, 2007-Present, Program Committee, 2006-2008, 2013-2015, Observer, Uniform Principal & Income Act revisions by Uniform Law Commission (2017-Present)
- Society of Trust and Estate Practitioners (STEP)
- Bar Association of Metropolitan St. Louis
- American Bar Association,

Steve is a nationally recognized practitioner in the areas of estate planning and the structuring of privately held businesses. Lawyers, accountants and business owners regularly look to Steve for fresh, highly knowledgeable insights into the best possible tax and estate planning approaches to their transactions.

Steve crafts estate plans for individuals, keeping in mind their financial security and desire to save income and estate tax. In his work for businesses, Steve helps owners plan for the eventual sale (to co-owners, employees, or third parties) or transfer (to family members), and provides a legal framework for an orderly transition while strategically saving income, transfer, and FICA taxes.

Drawing on his background as an accountant — and his still-current CPA license and Chartered Global Management Accountant credential — Steve structures businesses to achieve business objectives and save income or estate tax. He has helped fledgling businesses organize, thriving businesses restructure to save hundreds of thousands of dollars of income tax when planning a transition to the next ownership group, and mature multi-million or billion-dollar businesses plan tax-saving transfers to the next generation.

Over the course of his 30-year career, Steve has amassed a deep knowledge of nearly every aspect of tax strategy for privately held businesses and freely shares that knowledge with others in the field. His quarterly newsletter, "Business Succession Solutions" is considered essential reading for hundreds of CPAs and attorneys, who describe it as "a fantastic contribution to the field."

Steve is a highly visible member of the ABA's Real Property, Trust & Estate Law Section and the American College of Trust & Estate Counsel, which regularly directs its members to Steve's quarterly newsletter. He has represented both groups in comments to the IRS, the U.S. Treasury, and tax lawmakers.

### Experience

- **Private Letter Rulings**

Taxation and Business Law  
Sections

- St. Louis Estate Planning Council
- American Institute of CPAs
- Missouri Society of CPAs
- Tax Management Estates, Gifts & Trusts Journal, 2009-2010
- LISI electronic newsletter, Technical Editor, 2006-present

#### EMPLOYMENT

- Thompson Coburn LLP, Partner, 2000-Present Associate, 1995-1999
- Suelthaus & Walsh, P.C., Associate, 1994-1995
- Baron Salsman & Company, CPAs (now part of Brown Smith Wallace LLC), Partner, 1990-1994 Staff Accountant, 1988-1989
- Arthur Andersen, Tax Accountant, 1986-1988

Among private letter rulings Steve has obtained from the IRS' national office:

Obtained ruling regarding cleanup of qualified subchapter S trust drafted by another attorney to facilitate a sale to a strategic buyer for a couple hundred million dollars. (Steve later reviewed drafts of trust income returns prepared by the client's CPA and, in only a few hours of review and analysis, saved the trusts tens of thousands of dollars of income tax from the sale.)

Obtained Private Letter Ruling 200747002 from the Internal Revenue Service for using a limited liability company to hold life insurance used to fund a cross-purchase buy-sell agreement.

- **Comments to the IRS**

Regarding proposed regulations governing the deduction for qualified business income from pass-through entities and anti-abuse multiple trust rules, Steve was the task force chair for the American College of Trust and Estate Counsel (ACTEC) comments submitted September 27, 2018.

Regarding changes to IRA minimum distribution rules, Steve was the task force chair for the American College of Trust and Estate Counsel (ACTEC) comments submitted November 27, 2017.

As to how the 2018 partnership audit rules should apply to trusts, Steve was the task force chair for the ACTEC comments submitted December 13, 2016 and August 14, 2017.

As to how the Code Section 469 passive loss rules should apply to trusts and estates, Steve was the task force chair for ACTEC (comments submitted 9/24/2015) and a Task Force Member for the Section of Taxation of the American Bar Association (ABA) (comments submitted 1/20/2015).

In regard to Proposed Regulation Section 1.1411-7, relating to the impact of the 3.8% tax on net investment income as it applies to Qualified Subchapter S Trusts, Steve submitted comments on behalf of the ABA Real Property, Trust & Estate Law Section (2/25/2014) and the ACTEC (2/26/2014).

- **Testimony before the ERISA Advisory Committee of the Department of Labor**

Testified on an estate planner's perspective on retirement plan beneficiary designations (8/9/2012).

- **ACTEC Observer for Uniform Fiduciary Income and Principal Act (UFIPA)**

Worked with drafting committee doing a complete overhaul of the Uniform Principal and Income Act (2017-2018); co-panelist on "Getting Money Out of Trusts: Drafting and Trust Administration," ACTEC/ALI-CLE under UFIPA (September 26, 2018)

- **ABA Advisor for the 2008 Amendments to Sections 409 and 505 of the Uniform Principal and Income Act**

Worked with the Uniform Law Commission and related stakeholders in putting together (a) changes to trust rules to enable trustees to better

## RECOGNITIONS

- Named Lawyer of the Year in The Best Lawyers in America, 2018, 2019
- Bloomberg BNA Estates, Gifts and Trusts Advisory Board, 2017 - Present
- Listed in The Best Lawyers in America, 2008-Present; current listings:
  - Business Organizations (including LLCs, and Partnerships) (2018 Lawyer of the Year)
  - Closely Held Companies and Family Business Law
  - Tax Law (2019 Lawyer of the Year)
  - Trusts and Estates
- Listed in Missouri & Kansas Super Lawyers, 2005-Present
- Selected as Fellow in American College of Trust and Estate Counsel

## COMMUNITY

- Covenant/CHAI Apartments, Board Member, 2009-2013, President, 2011-2013, Executive Committee, 2010-Present
- Jewish Family and Children's Service, Board Member, 2000-2006
- Congregation Shaare Emeth, Board Member, 2000-2003

handle a disconnect between taxable income (and a trust's related tax liabilities) and income distributable to beneficiaries (disconnect can arise when a mandatory income trust owns part of a partnership or S corporation), and (b) rules when a marital deduction trust owns an IRA or other retirement plan.

### • **Comments to U.S. Senate Finance Committee and Internal Revenue Service on S Corporations**

Submitted comments (October 2005) on behalf of a task force of the Business Planning Group of the Real Property, Probate and Trust Section of the ABA on S Corporation Family Attribution Rules. The comments to the U.S. Senate Finance Committee were reflected in the Gulf Opportunity Zone Act of 2005.

### • **Comments to Tax Counsel of U.S. Senate Finance Committee on Code Section 6166**

Chaired July 2005 task force of the Business Planning Group of the Real Property, Probate and Trust Section of the ABA on Code Section 6166, which allows estate taxes on qualified closely held business to be paid in installments. These comments were published in Vol. 41, No. 1 Spring 2006 of the Real Property, Probate and Trust Journal, pages 73-121.

## Publications

- "Taxing a Trust's Income: When Distributions Are Surprisingly Not the Key," *Tax Management Estates, Gifts, and Trusts Journal*, Vol. 46, November 9, 2017
- Co-author with H. Zaritsky, "Tax Court Approves Some Key Issues with Intergenerational Split-Dollar Arrangements," 28 *Probate Practice Reporter* 1, (June 2016)
- "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
- "Guarding Against Life Insurance Buy-Sell Tax Issues," *Estate Planning, Society of Financial Service Professionals* (May 2016)
- "Trustee Material Participation in Businesses: A Surprising Way to Overcome TAM 201317010 and Avoid the NII Tax," co-authored with Richard E. Barnes, *Probate & Property* March/April 2015
- "Exit Planning for Professionals," co-authored with Daniel H. McCarthy and William P. Prescott, *Probate and Property*, January/February 2014
- "Get Ready for the 3.8% Tax on Net Investment Income," co-authored with Lisa M. Rico and Amber K. Quintal, *Probate & Property* July/August 2013
- "3.8% Tax on Net Investment Income: Planning Implications for Trusts and Closely Held Business Interests (Parts One, Two and Three)," *Tax & Pers. Fin. Plan. Update* May, June and July 2013
- "S Corporations: Tax Planning for Transitions"; co-authored with Daniel

- H. McCarthy and William I. Sanderson, *Probate & Property*, July 2012
- "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
  - "Using Partnerships to Distribute Corporate Assets"; *Journal of Real Estate Taxation*, September 2010
  - "Amendment Saves Marital Deduction for Retirement Plans," *Probate & Property* March 2009
  - "UPIA Amendment Clarifies Tax Allocation Between Income and Principal when Mandatory Income Trust Owns Pass-Through Entity," *Probate & Property* February 2009
  - "The 505 Fix," explaining trust ownership of business entities, *Trust & Estates* December 2008
  - "Rescue Plan for IRAs Left to Marital Trusts," *Trusts & Estates* November 2008
  - "Insurance LLC Helps Business Owners," reporting on a private letter the author obtained for a client using an innovative premium-splitting arrangement through a limited liability company, the manager of which is a corporate trustee, *Trusts & Estates* page 35, September 2007
  - "Giving to the Grandchildren: How to Pass an IRA on to Non-Spouses, Without Forcing Them to Take a Lump Sum and Get Hit By Heavy Taxes." This article asks whether your employer's retirement plan permits distributions over your children's lifetimes. *Trusts & Estates* Vol. 141, No. 9, September 2002, page 43
  - "Estate Tax Liens: The Surprising Truth that Estate Planning and Real Estate Lawyers Often Ignore," co-authored with Erika N. Reynolds, *Probate and Property* Vol. 21, No. 1, January-February 2007, page 42
  - "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, page 8
  - "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* Parts One [Sept. 2006] and Two [October 2006]
  - Co-author, "Checklists for Determining Whether a Trust Is a Valid S Shareholder," *The Tax Advisor* March 2006, pages 152-157
  - "Transferring Ownership of Stock in an S Corporation," *Journal of The Missouri Bar* Vol. 61, No. 2, March-April 2005, page 92
  - "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," *Journal of The Missouri Bar* Vol. 58, No. 4, July-August 2002, page 194
  - "Analysis of January 17, 2001 Proposed Regulations Governing

Required Minimum Distributions From IRAs and Qualified Retirement Plans," *Journal of The Missouri Bar* Vol. 57, No. 3, May-June 2001, page 124

- "Family Limited Partnerships and Limited Liability Companies: How to Coordinate Income Tax Issues with Estate and Gift Tax Planning," (Electronic Newsletter of the Probate & Trust Division of the Real Property, Probate & Trust Section of the ABA), *E-State* Issue 2004.1
- "Choosing a Legal Entity to Hold Real Estate," (Distributed to Chambers of Commerce in Missouri and reprinted in the St. Louis Business Journal) *The Legal Side of Redevelopment, Rehab, Renovation and Rental* The Missouri Bar's 2006 Law Day booklet
- "Protecting Your Spouse's and Children's Inheritance from Predators," (Distributed to Chambers of Commerce in Missouri and reprinted in the St. Louis Business Journal) *Legal Strategies for Uncertain Times* The Missouri Bar's 2003 Law Day Supplement
- "Transferring Business Opportunities to Your Family," (Distributed to Chambers of Commerce in Missouri and reprinted in the St. Louis Business Journal) *Business Expansion: Building for the Future* The Missouri Bar's 2002 Law Day Supplement
- "The Benefits of Combining Family Trusts with Limited Partnerships or Limited Liability Companies," Co-authored with Benjamin G. Carter, *E-Dirt* 2001, Vol. II, Issue 3
- "Installment Sales – New Prohibition and Relief," *E-Dirt* 2000, Vol. I, Issue 4

#### **Presentations**

- Speaker, "Income Tax Exit Strategies from Businesses" and "Use and Drafting of Buy Sell Agreements," Advanced Skills Training for Estate Planners American Bar Association (ABA), Real Property, Trust & Estate Law Section (RPTE) July 2013 - present (annual)
- "Choice of Entity in Light of 2017 Tax Law Changes," ABA Business Law Section February 8, 2018
- Speaker, "Strategic Planning for Business Entities after 2017 Tax Reform," American Academy of Attorneys-CPAs January 30, 2018
- Speaker, "Fiduciary Income Tax Refresher and Update," American Academy of Attorneys-CPAs February 2017
- Speaker, "Tax Planning Using Partnerships," American Association of Attorney-Certified Public Accountants October 2015
- Speaker, "Discussing the New 3.8% Tax," American Association of Attorney-Certified Public Accountants June 2013
- Speaker, "Tax Planning for 2014 and 2015: Ideas and Strategies to Consider Now, Including 10 Ideas in 10 Minutes," American Association of Attorney-Certified Public Accountants December 2014
- "Final Section 199A Regulations - What's Changed," ABA RPTE April 4,

2019

- Speaker, "IRS Guidance on Section 199A Deduction," ABA RPTE September 13, 2018
- Speaker, "Essential but Overlooked Issues in LLC Operating Agreements," ABA RPTE March 2015
- Speaker, "Tax Planning for 2014 and 2015: Ideas and Strategies to Consider Now, Including 10 Ideas in 10 Minutes," ABA RPTE December 2014
- Panelist, "Using Formula Clauses for Sales and Gifts," ABA RPTE November 16, 2010
- Speaker, "Tricks and Traps for Trusts Owning Stock in S Corporations," eCLE ABA RPTE April 2014
- Speaker, "Special Issues in Business Succession Planning," Spring Symposia ABA RPTE 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)," ABA RPTE January 29, 2013
- Speaker, "'GOTCHA' Transactions in the Formation, Structure, and Conveyance of Business Interests," ABA RPTE 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 ABA Section of Taxation and RPTE 2012
- Speaker, "S Corporation Tricks, Traps and Solutions," eCLE teleconference ABA RPTE February 14, 2012
- Speaker, "'GOTCHA' Transactions in the Formation, Structure, and Conveyance of Business Interests," Joint Fall Meeting ABA Section of Taxation and RPTE 2011
- Speaker, "Business Entities Owning Investment Portfolios," Spring Symposia ABA RPTE 2012
- Panelist, "Using Partnerships to Own Buy-Sell Insurance," ABA RPTE July 19, 2011
- Panelist, "Counseling Closely Held Business Owners About Compensation Planning," for Business Planning Group at Spring Symposia ABA RPTE April 28, 2011
- Panelist, "Roth Conversions - A Yearend Look," a JCEB telephone CLE with ABA RPTE December 14, 2010
- Panelist, "Important Developments," for Business Planning Group at Joint Fall Meeting ABA Section of Taxation with RPTE 2010
- "Lifecycle of a Family Business Owner", Spring Symposia ABA RPTE 2010
- "Estate Planning for Retirement Plans (Including IRAs)", Spring

Symposia ABA RPTE 2009

- “Income Tax Dynamics of Seller-Financed Sales to Purchasers other than Grantor Trusts,” Spring Symposia ABA RPTE 2008
- Moderator and Panelist, “Ten Items Estate Planners Need to Know About 409A and Deferred Compensation,” ABA RPTE June 5, 2007
- Chaired Business Planning Group meeting on recent legislative developments, appraisal rules, and planning using charitable trusts, Sprint Symposia ABA RPTE 2007
- Moderator and Panelist, “Estate Planning for the Sale of Business Interests,” Joint Fall Meeting with ABA Section of Taxation and RPTE 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 and RPTE 2006
- Moderator and Panelist, “New Traps for Executives and Business Owners that Estate Planners Need to Know About 409A,” Webinar ABA RPTE October 3, 2006
- Panelist, “Property Preservation Task Force: Using Limited Liability Companies to Avoid Land Loss,” Joint Fall Meeting with ABA Section of Taxation and RPTE 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 ABA RPTE 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 and RPTE 2005
- Chaired Business Planning Group meeting on family limited partnerships, irrevocable grantor trusts, and S Corporations, Spring Symposium ABA RPTE 2005
- Panelist, “Post-Mortem Planning with Business Interests,” Spring Symposia ABA RPTE 2005
- Moderator and Panelist, “Doing Business in Multiple States: Watch Out for Decoupled State Death Taxes!” Joint Fall Meeting with ABA Section of Taxation and RPTE 2004
- “When Worlds Collide: Holding Business Interests in Trust,” Joint Fall Meeting with ABA Section of Taxation and RPTE 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 ABA RPTE 2004
- Chaired and Panelist, “Techniques for Minimizing Estate Taxes,” Joint

Fall Meeting with ABA Section of Taxation and RPTE 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 and RPTE 2003
- Moderator and Panelist, "Considerations in Organizing and Using Limited Liability Companies," Joint Fall Meeting with ABA Section of Taxation and RPTE 2003
- Group C Roundtable (spoke about the impact of recent cases affecting family limited partnerships), ABA Annual Meeting RPTE 2003
- Chaired and Panelist, "Choice of Entity for Business Succession Planning," Spring Symposia RPTE 2003
- Chaired and Panelist, "Drafting Buy-Sell Agreements and Estate Plans for Business Interests," Spring Symposia RPTE 2003
- Group C Roundtable (spoke about 2002 final regulations on electing small business trusts), ABA Annual Meeting RPTE 2002
- "Choice of Entity in Light of 2017 Tax Law Changes," ACTEC Heart of America Fellows Institute November 30, 2018, ACTEC Florida Fellows Institute October 4, 2018, and ACTEC Southeast Regional Meeting September 8, 2018
- "Formation of an Entity," ACTEC Summer Meeting June 2018
- "New Partnership Audit Rules: Why They Are So Important for Estate Planners," ACTEC Annual Meeting March 2018
- Speaker, "Issues With S Corporations Or Look At That S Car Go," ACTEC Annual Meeting 2017
- Chair and Panelist, "Trusts & Estates Holding S Corporations or Partnerships - Basic and Advanced Tricks and Trap," ACTEC February 2016
- Chair and Panelist, "The Ascendancy of Income Tax Planning," Annual Meeting ACTEC 2014
- Chair and Panelist, "For Estate Planners: Business Income Tax Issues 101," ACTEC February 13, 2014
- Panelist, "Succession Planning for Family Corporations Using ESOPs and Other Techniques to Resolve Conflicting Goals," ACTEC Summer Meeting 2009
- Panelist, "The Annotated ACTEC Shareholders Agreement," ACTEC 2007
- "New Traps in 409A That Estate Planners Need to Know About For Executives And Business Owners," ACTEC 2006
- Speaker, "Business Owner's Estate Planning for the Tax Practitioner," AICPA Small Business Practitioners Tax Conference American Institute of Certified Public Accountants (AICPA) 2011
- Co-chair, "Estate Planning for the Family Business Owner," American



- Law Institute, 2016 - present (annual); Panelist on "Income Tax Issues and Planning Strategies for Business Entities," "Buy-Sell Agreements," and other topics
- "Income Tax Exit Strategies from Businesses," Estate Planning in Depth American Law Institute (ALI) June 2016 and 2017
  - "Administration of Business Interests in Trust: Can I Be Trustee, CEO and an Income Beneficiary?" American Law Institute (ALI) January 2011
  - "Business Interests in Trust," as part of "Representing Estate and Trust Beneficiaries and Fiduciaries," American Law Institute (ALI) July 22, 2005
  - "Financing the Estate Tax in an Illiquid Estate; 6161, 6166, Graegin Loans, etc." Atlanta Bar Association, Estate Planning and Probate Section January 11, 2006
  - "S Corporations and Partnerships in Estate Planning: Basics and Advanced Tricks and Traps" Atlanta Estate Planning Forum November 2015
  - Speaker, "S Corporation Tricks and Traps for the Unwary," Taxation Section Atlanta Estate Planning Forum May 14, 2014
  - "How the New Tax Law Affects Choice of Business Entity," Bar Association of Metropolitan St. Louis (BAMSL) February 6, 2018
  - "Structuring Businesses in Light of Changes in Laws and Regulations," BAMSL May 3, 2016
  - "The Effect of Changes in Income Tax Rates on Estate Planning," BAMSL April 27, 2016
  - Speaker, "S Corporation Tricks and Traps for the Unwary," Taxation Section BAMSL 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 BAMSL April 16, 2013
  - "Income Tax Exit Strategies for Business Owners" BAMSL March 20, 2012
  - "Roth Conversions - To Roth or Not to Roth," Employee Benefits Section and Probate & Trust Law Section BAMSL May 26, 2011
  - "Ethical Considerations When Representing Closely-Held Businesses and shareholders with Estate Planning," part of Annual Estate Planning Institute BAMSL 2010
  - "Groundbreaking IRA Roth Conversion Opportunities," BAMSL 2010
  - "Everything You Need to Know About Shareholder Agreements," CLE for Business Law Section BAMSL June 2, 2009
  - "Shareholder Agreements," CLE for Small Business Committee BAMSL October 3, 2008
  - "Shareholder Agreements for Family Businesses," CLE at annual

Business Law Update BAMSL 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 BAMSL 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 BAMSL December 14, 2006
- "Structuring Ownership of Privately Owned Businesses: Tax and Estate Planning Implications," BAMSL September 20, 2006
- "The New Circular 230 Regulations" Taxation Section Meeting BAMSL June 29, 2005
- "Choice of Entity: Practical Business and Tax Considerations," Seminar by Taxation and Business Law Sections BAMSL April 22, 2005
- "Practical Financial and Tax Aspects of Divorce," Seminar by Taxation and Family Law Sections BAMSL January 18, 2005
- "Overview of New Tax Legislation," Taxation Section Meeting BAMSL November 19, 2004
- "Tax Issues in Owning Stock in S Corporations, including 2002 Regulations," Taxation Section Meeting BAMSL 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," Employee Benefits Committee Meeting BAMSL July 16, 2002
- "Impact of the New Law on Charitable Giving (A Charitable Lead Trust Primer)," Seminar of the Probate and Trust Section BAMSL October 5, 2001
- "401(a)(9) Proposed Regulations Qualified Plan Design/Drafting Implications," Meeting of Employee Benefits Committee and Probate Trust Section BAMSL August 29, 2001
- "Assisting the Entrepreneur Startup: The Keys to Success," BAMSL 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" BAMSL June 30, 1999
- "Planning with LLCs and Limited Partnerships - Interesting Uses," Bloomberg BNA May 3, 2017
- "Choice of Entity in Light of 2017 Tax Law Changes," Chicago Estate Planning Council September 25, 2018
- "Federal Tax Reform - Deciphering the State Tax Implications," Council on State Taxation June 13, 2018

- Speaker, "Planning Opportunities re: 2013 Tax Increases, Including Those to Finance Health Care Reform," D.C. Bar September 9, 2013
- "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," DFK International 2002
- "Best Estate Planning Ideas for 2019," Estate Planning Council of St. Louis and Society of Financial Services Professionals of St. Louis January 7, 2019
- "Best Estate Planning Ideas for 2018," Estate Planning Council of St. Louis and Society of Financial Services Professionals of St. Louis February 2018
- "The Effect of Changes in Income Tax Rates on Estate Planning," Estate Planning Council of St. Louis January 2016
- "Fresh Exit Strategies for Business Owners" Estate Planning Council of St. Louis January 2012
- "Income Tax Exit Strategies from Businesses," Financial Planning Association of Michigan, October 18, 2017
- "Income Tax Exit Strategies from Businesses," Financial Planning Association of Georgia, May 24, 2017
- "Income Tax Strategies from Businesses," Financial Planning Association of Southern Illinois, May 9, 2017
- "Opportunities and Traps Regarding Drafting Trusts and Beneficiary Designations for IRAs and Qualified Retirement Plans under Final Regulations Governing Required Minimum Distributions." Financial Planning Association of St. Louis 2004
- "Putting 'Success' Into Business Succession Planning" Florida Tax Institute, Tampa, FL April 2016
- "Tricks and Traps for Trusts Holding Pass-Through Entities and Grantor Trust Issues," Georgia Society of CPAs, July 22, 2017
- "Planning for Pass-Through Entities in Light of 2017 Tax Reform," Georgia Society of CPAs June 15, 2018
- "Income Tax Exit Strategies" Georgia Federal Tax Conference June 2015
- "Choice of Entity in Light of 2017 Tax Law changes" and "Effects of Tax Reform on Business Planning & Income Tax Exit Strategies for Businesses," Greene County Estate Planning Council November 28-29, 2018
- "Tricks and Traps for Trusts Holding Pass-Through Entities," Hawaii Tax Institute November 6, 2018
- "Effect of 409A Final Regulations on Non-Qualified Retirement Arrangements," Hot Topics in Business Law Illinois Institute of Continuing Legal Education September 27, 2007

- Speaker, "New 3.8% Tax on Net Investment Income: Business Planning and Estate Planning Tips," Advanced Tax Institute Conference Maryland Association of CPAs November 18, 2013
- "Structuring Ownership of Privately-Owned Businesses," CLE Maryland Institute for Continuing Professional Legal Education of Lawyers April 25, 2007
- "Experts in Estate Planning: The Estate Planner's Definitive Guide to Business Entities and Income Tax," Michigan Probate & Estate Planning Institute May 2016
- "S Corporations and Partnerships in Estate Planning," Mid Missouri Estate Planning Council May 2016
- "How to Make Trusts Less Taxing," Mid Missouri Estate Planning Council January 2015
- "Choice of Entity: Practical Business and Tax Considerations," Missouri Association of Tax Practitioners 2005
- "Tax Related Pass-Through Entities and How They Relate to Estate Planning," Annual Estate, Trust & Elder Law Institute, Missouri Bar September 6, 2018
- "Planning for and Defense of Discounted Valuation for Estate and Gift Tax Purposes," Annual Estate, Trust & Elder Law Institute, Missouri Bar September 2017
- "Estate Planning for Business Owners," Annual Business Law Institute The Missouri Bar 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.) The Missouri Bar 2004
- "Top Ten Tactical & Strategic Issues for Fiduciary Income Tax Return," Preparers Missouri Society of Certified Public Accountants (MOCPA) 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 MOCPA December 2013
- "How CPAs Can Add Value To Clients' LLC Operating Agreements," MOCPA June 2013
- "Income Tax Exit Strategies for Businesses," St. Louis Chapter MOCPA 2011
- "Recent Developments in Estate Planning," Investments/Financial Advisors Conference, MOCPA 2011
- "Estate, Trust & Retirement Planning," St. Louis Chapter MOCPA 2009
- "Estate Planning and Trust Update," Kansas City and St. Louis Accounting Shows, MOCPA 2009

- “How to Avoid Traps that Might Prevent Clients’ Beneficiaries from Stretching Retirement Plan and IRA Distributions,” Taxation Committee and Personal Financial Planning Committee, MOCPA 2005
- “Split-Dollar Final Regulations,” Taxation Committee MOCPA 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, MOCPA 2002
- “Estate Planning for S Corporation Owners,” Estate Planning Conference, MOCPA 2001
- "Choice of Entity in Light of 2017 Tax Law Changes," and "Partnership Audit Rules and Their Impact," Montana Tax Institute October 19, 2018
- "Income Tax Exit Strategies from Businesses," Montana Tax Institute October 2016
- "The Effect of Changes in Income Tax Rates on Estate Planning," New Jersey Estate Planning Council May 2016
- "Planning for Pass-Through Entities in Light of 2017 Tax Reform," New York State Society of CPAs May 24, 2018
- "Tricks and Traps for Trusts Holding Pass-Through Entities," New York State Society of CPAs, May 25, 2017
- "Income Tax Exit Strategies for Business Owners," Notre Dame Tax and Estate Planning Institute 2010
- "Income Tax Exit Strategies for Business Owners," Palm Beach Tax Institute and East Coast Estate Planning Council April 2016
- "Strategic Planning for Business Owners After 2017 Tax Reform: Insights 10 Months Later," Philadelphia Estate Planning October 15, 2018
- "Income Tax Exit Strategies from Businesses," Purposeful Planning Institute, June 27, 2017
- "Creative Strategies to Reduce Income and Estate Taxes," Santa Barbara County Bar Association, Tax Section October 2015
- "Structuring Ownership and Succession of a Privately-Owned Business: Tax and Estate Planning Implications," Sacramento Estate Planning Council November 2009
- "Best Planning Ideas for 2016," Society of Financial Service Professionals January 2016
- "Best Planning Ideas for 2017," Society of Financial Service Professionals January 2017
- "Practical Tax Planning for Family Business," Southern Arizona Estate Planning Council January 10, 2018
- "Choice of Entity in Light of 2017 Tax Law Changes," STEP St. Louis

November 14, 2018

- Speaker, "Business Exit Strategies in Light of 2013 Tax Law Changes" Tennessee Society of Certified Public Accountants November 20, 2013
- Panelist, "Stop the Bus, I Want to Get Off! - Business Succession Planning in 2014," 20th Annual Advanced Estate Planning Strategies Course Texas Bar CLE April 2014
- "ACTEC Model Shareholders Agreement for Closely Held Corporations," 18th Annual Advanced Drafting: Estate Planning and Probate Course Texas Bar CLE October 25, 2007
- "Choice of Entity in Light of 2017 Tax Law Changes," 41st Annual UCLA/CEB Estate Planning Institute May 4, 2019
- Panelist, "Yes, I'll Order That Trust Fully Loaded," University of Miami School of Law Heckerling Institute of Estate Planning 2017
- Panelist, "Planning Strategies That Reduce Both Income Taxes and Estate Taxes," University of Miami School of Law Heckerling Institute of Estate Planning 2015
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