
A B O U T T H E E D I T O R

Alexander A. Bove, Jr., is an internationally known and respected trust and estate attorney with over 40 years of experience. He is Adjunct Professor of Law, Emeritus, of Boston University Law School Graduate Tax Program, where he taught estate planning and advanced estate planning for 18 years. In 1998 he was admitted to practice as a solicitor in England and Wales. In addition to his J.D. and LL.M. degrees, in 2013, he earned his doctorate in law from the University of Zurich Law School.

In addition to his active law practice in trusts and estates, Mr. Bove is frequently engaged as an expert witness or consultant in related matters and has extensive pre-trial, trial, and settlement experience in that regard. More specifically, he has testified or consulted on cases involving the interpretation of trust administrative provisions, responsibilities of trustees and rights of beneficiaries, the standard of care required of an estate-planning lawyer, beneficiary disputes, and related matters, testifying on behalf of both plaintiffs and defendants in those specific areas as well as in the fields of trusts, wills, probate, and estate planning in general.

He has published seven books, including three law books, and one of his books, *The Complete Book of Wills, Estates and Trusts*, has over 100,000 copies in print. He is also the editor and contributing author of the two-volume set *Asset Protection Strategies* published by the American Bar Association, with an updated second edition published in 2019. Mr. Bove has written and published over 1,000 articles on trusts and estates and is a regular contributor of articles to a number of legal journals, including *Trusts & Estates*, *Estate Planning*, and *Trusts & Trustees* (Oxford University Press). He is also on the editorial board of *Trusts & Estates Journal*. From 1973 to 1995 Mr. Bove authored the widely acclaimed legal and financial column “The Family Money” for *The Boston Globe*. He is also co-columnist with his partner, Melissa Langa, of the column “Trustworthy Advisor,” appearing bimonthly in *Massachusetts Lawyers Weekly*. His latest book, *Trust Protectors—A Practice Manual with Forms*, is available through Juris Publishing.

A B O U T T H E A U T H O R S

Jay Adkisson is a managing partner of Adkisson Pitet LLP and is admitted to practice in Arizona, California, Nevada, Oklahoma, and Texas. A 1988 graduate of the University of Oklahoma College of Law with honors and a member of the *Oklahoma Law Review*, Mr. Adkisson has twice been an expert witness to the U.S. Senate Finance Committee and is the Forbes.com writer on wealth preservation issues. He has served as an ABA advisor to the drafting committees of the Uniform Voidable Transactions Act, the Uniform Protected Series Act, the Uniform Registration of Canadian Money Judgments Act, and the Uniform Public Expression Protection Act. He has also served as the chair of the American Bar Association committees on captive insurance and insurance and financial products. His books include *Asset Protection Concepts & Strategies* (McGraw-Hill 2004), *Adkisson's Captive Insurance Companies* (iUniverse 2007), and the *Charging Order Practice Guide* (ABA 2018). Mr. Adkisson is an honorary member of the California Association of Judgment Professionals and a Hall of Fame member of the National Association of Estate Planning Councils.

John F. Allevato is a Member in the Charleston, West Virginia, law firm of Spilman Thomas & Battle, PLLC, where he is the Co-Chair of the Firm's Private Client Services and Federal Tax practice areas.

Mr. Allevato received his B.S., magna cum laude, from West Virginia Wesleyan College and his J.D., cum laude, from Washington & Lee University.

He is a Fellow in The American College of Trust and Estate Counsel (ACTEC), has served as the West Virginia ACTEC State Chair since 2015, and is on the ACTEC State Laws and Business Planning Committees. Mr. Allevato was the Chair of the Probate Committee of the West Virginia Bar Association for five years and is a member of the Board of Trustees of West Virginia Wesleyan College and of the Herscher Foundation, Inc. He has served as an Adjunct Lecturer in Law at the West Virginia University College of Law and an Adjunct Professor at the Capital University Law School in Columbus, Ohio, teaching estate planning and estate and gift taxation.

Mr. Allevato has also been selected for inclusion in West Virginia Super Lawyers® and The Best Lawyers in America and has been recognized by Chambers and Partners as a Band 1 lawyer for a number of years for both his corporate and tax work and in the Chambers and Partners' HNW Guide for Private Wealth Law.

Jonathan G. Blattmachr is Director of Estate Planning for Peak Trust Company (formerly Alaska Trust Company) and a Director of Pioneer Wealth Partners, LLC in a boutique wealth advisory firm in Manhattan. He is a Principal at Interactive Legal Services Management, LLC, serving as its Editor-in-Chief and coauthor of its cornerstone products, Wealth Transfer Planning™ and Elder Law Planning™, and a retired member of Milbank (formerly Milbank Tweed Hadley & McCloy LLP) and of the New York, Alaska, and California bars. He is recognized as one of the most creative trusts and estates lawyers in the country and is listed in The Best Lawyers in America. He graduated from Columbia University School of Law, cum laude, where he was

recognized as a Harlan Fiske Stone Scholar. He has written and lectured extensively on estate and trust taxation and charitable giving and is author or coauthor of nine books and more than 500 articles on estate planning and tax topics. Mr. Blattmachr was on active duty in the U.S. Army from 1970 to 1972, rising to the rank of Captain, and was awarded the Army Commendation Medal. He is an instrument-rated land and seaplane pilot and a licensed hunting and fishing guide in the town of Southampton, New York.

James L. Boring is senior counsel to the law firm of Hale Ball Carlson Baumgartner Murphy, Fairfax, Virginia, where he concentrates his practice in tax law, with particular emphasis on estate planning, wealth transfer planning, estate administration and fiduciary litigation, ERISA, business and succession planning, and tax litigation. He is a graduate of the University of Florida (B.A. 1962 and J.D. 1964) and New York University (LL.M. in taxation 1966) and is a member of the Virginia, District of Columbia, and Florida bars. Following graduation from NYU, he became a law clerk for the U.S. Court of Claims and then a staff member on the Joint Committee on Taxation, U.S. Congress. In 1971 he entered private law practice. He is a member of the Section of Real Property Probate and Trust Law of the American Bar Association and the Tax Section of the American Bar Association, as well as a fellow of the American College of Trust and Estate Counsel and the American College of Tax Counsel. He has been a lecturer for the Virginia State Bar Joint Committee on Continuing Legal Education, the American Bar Association Section of Taxation and Section of Real Property Probate and Trust, ACTEC, Fairfax Bar Association, and other groups. He is listed in *The Best Lawyers in America*.

Jamie M. Delman is an attorney at Shaftel Delman, LLC, in Anchorage, Alaska. Originally from Ohio, Mr. Delman is licensed to practice in Alaska and New York. He received his J.D. from the University of Florida and his LL.M. in taxation from New York University School of Law.

Mr. Delman has experience drafting specialized estate-planning documents, including perpetual Alaska trusts, individual revocable trusts, joint revocable trusts, trusts for retirement benefits, special needs trusts, wills, and community property agreements. In addition, he regularly helps clients form limited liability companies and drafts operating agreements that are designed to facilitate asset protection, business management, and estate-planning goals. In addition to drafting, Mr. Delman has experience implementing a variety of sophisticated estate-planning techniques, including gifts and sales to grantor trusts and specialized planning regarding the generation-skipping transfer tax.

Outside of the office, Mr. Delman is involved in the local legal community. Working pro bono through Alaska Legal Services Corporation, he has successfully challenged a client's Medicaid denial. In addition, he participates regularly in drafting proposed estate and trust legislation and has several times testified about the proposed legislation in front of the State of Alaska legislature. He is also the president of the board of the Anchorage Estate Planning Council.

Mr. Delman holds a B.A. in mathematics and taught high school math for two years before going to law school.

Gray Edmondson is a partner of Edmondson Sage Allen, PLLC in Oxford, Mississippi. He practices in the areas of partnership, corporate, and individual tax planning;

business transactions including mergers and acquisitions; business planning, including contract negotiation, review, and drafting; tax controversy; estate and wealth transfer planning; probate; estate and trust litigation; asset protection; and charitable planning. Mr. Edmondson has conducted, authored, and directed numerous seminars for professional, academic, and civic groups on taxation, business, asset protection, and estate planning. He is a Fellow of the American College of Trust and Estate Counsel (serving as current chair of the Asset Protection Committee and a member of the Business Planning Committee), member of the Mississippi Bar Association, member of the Mississippi Bar's Tax Section, member of the Mississippi Bar's Business Law Section, Past President of the Mississippi Bar's Estates and Trusts Section, and admitted to practice before the U.S. Tax Court, the U.S. Federal District Courts for the Northern and Southern Districts of Mississippi, and all Mississippi courts. Mr. Edmondson earned his B.A., cum laude, and his B.P.A., cum laude, at the University of Mississippi; his J.D., cum laude, at the University of Mississippi School of Law; and his LL.M. (taxation) at the New York University School of Law.

Patrick G. Goetzinger is a partner in the Rapid City law firm Gunderson, Palmer, Nelson & Ashmore, LLP, where he leads the firm's Business and Estate Planning Group. He serves on the American Bar Association Board of Governors and is the past president of the South Dakota State Bar Association; past president of the South Dakota State Bar Foundation; Fellow in the American College of Trust and Estate Counsel (past South Dakota State Chair); Fellow in the American College of Real Estate Lawyers; and a member of the Governor's Task Force on Trust Administration, Review, and Reform since its inception in 1997. He is listed among the Best Lawyers in America, Great Plains Super Lawyers, and in Chambers USA, America's Leading Business Lawyers, as well as Chambers High-Net-Worth.

John M. Harpootian is the principal member of Paster & Harpootian, Ltd. His law practice is exclusively limited to personal and financial planning, trust and estate administration for high-net-worth and highly compensated individuals, business succession planning for closely held businesses and farms, and general probate administration.

Mr. Harpootian is a past president and current member of the Estate Planning Council of Rhode Island, the American Bar Association and its Section on Probate and Trusts, and the Rhode Island Bar Association, where he is active in the Committee on Probate and Trusts. He received his undergraduate degree, cum laude, in economics from Boston University in 1983, and his law degree from Boston University School of Law in 1986.

A Fellow of the American College of Trust and Estate Counsel, Mr. Harpootian is an active member in the nation's premier association of trust and estate practitioners, where he serves as Chair of the Rhode Island Delegation.

Mr. Harpootian is a member of FINSECA, a national organization dedicated to the preservation of the tax-preferred status of life insurance products. He is also an active member of the National Council on Planned Giving and the Society of Financial Service Professionals.

Branch Howard is an associate of Howard Mobley Hayes & Gontarek, PLLC. Mr. Howard assists high-net-worth families with wealth transfer planning, tax reduction planning, charitable giving, and asset protection planning. He also advises the owners

of closely held businesses with respect to tax and business succession issues and represents fiduciaries and beneficiaries with regard to trust and estate administration and litigation issues. He earned his B.A. in economics from the University of North Carolina and his J.D. from Emory University.

Bryan Howard is a cofounding member of Howard Mobley Hayes & Gontarek, PLLC. Mr. Howard assists high-net-worth families with wealth transfer planning, tax reduction planning, charitable giving planning, and asset protection planning. He also advises the owners of closely held businesses with respect to tax and business succession issues and represents fiduciaries and beneficiaries with regard to trust and estate administration and litigation issues. He earned his B.S. in business administration from the University of California at Berkeley, his J.D. from Vanderbilt University, and his LL.M. in taxation from the University of Florida. He is a fellow of the American College of Trust and Estate Counsel (Tennessee State Chair 2011–2016). His numerous legislative activities include principal draftsman of the Tennessee Community Property Trust Act of 2010 and the Tennessee Investment Services Trust Act of 2007; Member of Committee that drafted Tennessee Uniform Trust Code (2004, 2007, 2010, and 2013) and Member of Tennessee Bar Association’s Probate Study Committee; and Member of Tennessee Banker’s Association Trust Working Committee. He is the former Chairman (1994 & 2006) of the Estate Planning Committee, Nashville Bar Association, and former Chairman (2004) of the Tax Committee, Nashville Bar Association.

Amy K. Kanyuk is a founding member of McDonald & Kanyuk, PLLC, in Concord, New Hampshire. She is licensed to practice law in New Hampshire, Massachusetts, and South Dakota. She concentrates her practice on estate, gift, and generation-skipping planning for individuals and families of high net worth and has worked extensively in the area of asset protection. In addition, she frequently counsels fiduciaries and beneficiaries with respect to issues related to the administration of trusts. Ms. Kanyuk is a Fellow of the American College of Trust and Estate Counsel (ACTEC), where she formerly served as the New Hampshire State Chair, and currently serves on the Board of Regents (ACTEC’s governing board). Ms. Kanyuk also serves on ACTEC’s Asset Protection, Long Range Planning, and National Membership Selection Committees and is a Chancellor of ACTEC’s New England Fellows Institute.

Ms. Kanyuk received her B.S. in finance, with highest distinction, from Penn State University and earned both her law degree and M.B.A. from Boston College.

In addition to her legal practice, Ms. Kanyuk is a founder and director of Concord Trust Company, LLC, a nondepository, directed trust company located in Bedford, New Hampshire, and Rapid City, South Dakota.

Robert (Bob) K. Kirkland is the founding partner of the law firm of Kirkland Woods & Martinsen LLP, which has offices in Liberty, Missouri; Springfield, Missouri; Clayton, Missouri; and Overland Park, Kansas. He is licensed to practice law in Missouri and Kansas. He works with a variety of individual clients, handling the preparation of estate-planning instruments and counseling clients in the areas of estate and gift tax minimization, probate avoidance, gifting techniques, asset protection, charitable planning, and business succession planning. He also advises fiduciaries in estate, conservatorship, and trust administration matters.

Mr. Kirkland is a Fellow of the American College of Trust and Estate Counsel (ACTEC), a past Missouri State Chair of ACTEC, and a past member of the ACTEC

Board of Regents and ACTEC Executive Committee. He is also a member of the Employee Benefits Committee (past Chair), Sponsorship Advisory Committee (past Chair), Digital Property Committee, Family Law Task Force, and Membership Selection Committee, as well as a past Chair of the ACTEC Bylaws and Manuals Committee. He is listed in the last 20-plus editions of *The Best Lawyers in America* and the most recent editions of *Super Lawyers*.

Among several professional and civic activities, Mr. Kirkland serves as a Vice Chair of the Missouri Bar Probate and Trust Committee and a member of the editorial board of *Trusts and Estates* magazine. He is also a member of the Program Committees of the Duke University Estate Planning Conference and the Illinois Institute of Continuing Legal Education's (IICLE's) Estates and Trusts Short Course, as well as a Chancellor of the Heart of America ACTEC Fellows Institute.

Mr. Kirkland is a frequent author and lecturer in the estate-planning and charitable-giving areas. He has lectured on a variety of topics at seminars sponsored by ACTEC, The Heckerling Institute, ALI-CLE, Society of Trust and Estate Practitioners, the Missouri Bar, the Kansas Bar Association, the Iowa Bar, IICLE, the Ohio Bar, the Idaho Bar, the Florida Bar, the Oklahoma Bar Association, the Hawaii Tax Institute, the Southern Federal Tax Institute, the Notre Dame Estate Planning Institute, the Duke University Estate Planning Conference, the ACTEC Florida Fellows Institute, the UCLA Institute on Estate Planning, the MO-KAN Trust Conference, the Financial Services Professionals, the American Heart Association, and the Estate Planning Councils of Baltimore, Charlotte, Greenville, Little Rock, Louisville, New York City, Philadelphia, St. Louis, Boca Raton, and West Palm Beach.

Mr. Kirkland holds a B.S. in accounting from William Jewell College (1980), a J.D. from the University of Missouri-Kansas City School of Law (1983), and an LL.M. in estate planning from the University of Miami, Florida School of Law (1985). During his tenure at the UMKC School of Law, he served as Managing Editor of the *UMKC Law Review*.

In 1991, **Jeffrey B. Kolb** wrote the Indiana Power of Attorney Act. From 1996 to the present, he chaired the Probate Review Committee, which is responsible for almost all Indiana legislation during that period related to trusts and estates. He served on the Indiana State Bar Association Board of Managers, the Unauthorized Practice of Law Committee, and the Internet and Electronic Commerce Committee. He was president of the Indiana Bar Foundation from 2000 to 2002 and has been a Foundation fellow since 1988. He also served on the Board of Directors of the Indiana Continuing Legal Education Foundation.

From 1988 to the present, he has been a member of the American College of Trust and Estate Council. From 1990 to the present, he has been a member of the National Academy of Elder Law Attorneys. He became a Board Certified Indiana Trust and Estate Lawyer in 2006 when he drafted the first test to certify lawyers in that specialty. In 2019, he wrote the Indiana Legacy Trust provisions.

Mr. Kolb wrote a software program, Indiana Estate Planning Systems, along with two books, *Indiana Tax and Administration System for Trusts, Estates and Decedents* and *Indiana Guardianship System*, which emphasize the use of technology and legal assistants to provide quick and efficient legal services to clients. He is the author of Volume 8 of *Henry's Indiana Probate Law & Practice*, which provides forms for lawyers, and Chapter 41 dealing with Indiana death taxes. He has written and presented over 100 papers in various seminars in the area of estate planning and administration.

Richard W. Nenno, Esquire, is a Senior Trust Counsel and Managing Director in the Wealth Management Division of Wilmington Trust Company, Wilmington, Delaware. Mr. Nenno has over 40 years of estate-planning experience and is admitted to the practice of law in Delaware and Pennsylvania. He is a Fiduciary Fellow of the American College of Trust and Estate Counsel (ACTEC); a member of the Advisory Committee of the Heckerling Institute on Estate Planning; a Fellow of the American Bar Foundation; a member of the Bloomberg BNA Estates, Gifts, and Trusts Advisory Board; and a Distinguished Accredited Estate Planner. Prior to joining Wilmington Trust Company in 1982, he was an associate in the Estates Department of the Philadelphia law firm of Ballard, Spahr, Andrews and Ingersoll.

Mr. Nenno is a cum laude graduate of Princeton University with an A.B. from the Woodrow Wilson School of Public and International Affairs. He earned his J.D. from Harvard Law School.

Mr. Nenno is recognized as a national speaker and published authority on estate-planning issues. He has presented at the Heckerling Institute on Estate Planning, ACTEC national meetings, the Hawaii Tax Institute, the Notre Dame Tax and Estate Planning Institute, the AICPA Advanced Estate Planning Conference, and the NYU Institute on Federal Taxation. He is a member of the American Bar Association, Section of Real Property, Trust & Estate Law (former member of Council) and Section of Taxation; Delaware State Bar Association (former chair, Estates and Trusts Section); Estate Planning Council of Delaware, Inc. (former president); and the Philadelphia Bar Association. For many years he chaired the committee of the Delaware State Bar Association that updates Delaware trust legislation and still participates in that committee's deliberations.

Mr. Nenno is the author of numerous publications, including *Matter of Cleopatra Cameron Irrevocable Gift Trust, Dated May 26, 1998: A Closer Look*, 45 TAX MGMT. EST., GIFTS & TR. J. 331 (Nov. 12, 2020); *Directed Trusts: Making Them Work*, 45 TAX MGMT. EST., GIFTS & TR. J. 247 (Sept. 10, 2020); *Federal Income- and Transfer-Tax Consequences of Domestic Asset-Protection Trusts*, 45 TAX MGMT. EST., GIFTS & TR. J. 75 (Mar. 12, 2020); *Minimizing or Eliminating New York Income Taxes on Nongrantor Trusts*, 45 TAX MGMT. EST., GIFTS & TR. J. 27 (Jan. 9, 2020); *Opportunities to Save State Income Taxes on Nongrantor Trusts Expanded by U.S. Supreme Court's 'Kaestner' Decision*, 44 TAX MGMT. EST., GIFTS & TR. J. 283 (Nov. 14, 2019); *Forestalling Forties Follies*, 158 TR. & EST. 18 (June 2019) (with Emily B. Pickering); *The Uniform Voidable Transactions Act: Why Transfers to Self-Settled Spendthrift Trusts by Settlers in Non-APT States Are Not Voidable Transfers Per Se*, 42 TAX MGMT. EST., GIFTS & TR. J. 173 (July 14, 2017); *A Practitioner-Friendly Guide to the Delaware Asset-Protection Trust*, 30 PROB. & PROP. 53 (Jan./Feb. 2016); *Getting a Stepped-Up Income-Tax Basis and More by Springing—or Not Springing—the Delaware Tax Trap the Old-Fashioned Way*, 40 TAX MGMT. EST., GIFTS & TR. J. 215 (Sept. 10, 2015); *Delaware Trusts 2017* (Wilm. Tr. Co. 2017); Tax Management Portfolio No. 867-2nd, *Choosing a Domestic Jurisdiction for a Long-Term Trust*; Tax Management Portfolio No. 868-2nd, *Domestic Asset Protection Trusts*; and Tax Management Portfolio No. 869-2nd, *State Income Taxation of Trusts*.

Michaëlle D. Rafferty is a shareholder attorney in the law firm of Maupin, Cox & LeGoy, primarily practicing in the areas of estate planning, taxation, administration of taxable trusts and estates, family office planning, and family trust company planning and operations. Ms. Rafferty also practices in trust- and estate-related litigation, fiduciary litigation, and tax- and audit-related actions, including expert witness services.

She has been admitted as a Fellow of the American College of Trust and Estate Counsel (ACTEC), where she serves as the Nevada State Chair. Ms. Rafferty recently completed her position as Chair of the Nevada State Bar, Probate & Trust Section, where she served as an executive officer for the previous eight years. She continues to be an active member of the Section's Legislative and Amicus committees, including drafting and testifying on pending legislation before the Nevada legislature and appearing before the Nevada Supreme Court on matters of trust and estate litigation, including actions related to Nevada asset protection trusts. She serves as the Court-appointed member of the Nevada Supreme Court's Bench-Bar Committee representing interests of trust and estate counsel. Ms. Rafferty is a founding and current Executive Officer for the Probate Bar Association of Washoe County and has previously served as Executive Officer of the Washoe County Bar Association. She is also a longstanding member of the Northern Nevada Estate Planning Council and is a frequent speaker and presenter for both national and statewide continuing education courses related to her areas of practice. Ms. Rafferty represents diverse clientele including individuals, families, entities, private and commercial trust companies, university foundations, financial institutions, private and public foundations, and private and professional fiduciaries. In her free time, she can be found skiing, hiking, running, biking, or kayaking in the Sierra Nevada mountains and lakes.

Rebecca Schroer is a partner with the law firm of Holland & Hart LLP, where she practices in the areas of trust and estate administration and litigation, estate planning, and wealth transfer. Her practice primarily focuses on the representation of corporate fiduciaries, individual fiduciaries, heirs, beneficiaries, and creditors in the resolution of probate- and trust-related disputes. Ms. Schroer has been recognized by both *The Best Lawyers in America*® and *Colorado Super Lawyers*® *Rising Stars* in the area of Estate and Trust Litigation. Ms. Schroer practices in Colorado, Utah, and Wyoming.

Ms. Schroer has authored several articles for *The Colorado Lawyer*, as well as many blog entries for the Fiduciary Solutions Blog (www.fiduciarylawblog.com). Her articles for *The Colorado Lawyer* include the following: "Holding Closely Held Business Assets in Trust" (coauthor, March 2020), "'Til Death Do Us Part—Where Probate Law Meets Family Law" (coauthor, July 2017), "The Dangers of Relying on Trust Language" (author, March 2016), and "Discretionary Distributions: Full Speed Ahead" (coauthor, March 2010). Ms. Schroer also frequently speaks on issues relating to trusts and estates. Ms. Schroer received her law degree from the University of Colorado and her master's and bachelor's degrees from the University of Massachusetts.

David G. Shaftel practices law in Anchorage, Alaska. He was born and raised in California, where he obtained an A.B. from Stanford University and his J.D. from Berkeley Law, at the University of California (Berkeley). Mr. Shaftel obtained an LL.M. (taxation) from New York University.

Mr. Shaftel has been very involved in Alaska's development of new estate-planning vehicles. He has been active in participating in the drafting of new Alaska legislation.

Mr. Shaftel has written extensively about Alaska's self-settled discretionary spend-thrift trusts, family limited partnerships, family limited liability companies, and optional community property system. He has participated as part of the faculty in numerous professional continuing education programs sponsored by the Alaska Bar Association, ALI-ABA, the American College of Trust and Estate Counsel (ACTEC),

the University of Miami Heckerling Institute on Estate Planning, Southern California Tax and Estate Planning Forum, the Great Western Tax & Estate Planning Conference, the Anchorage Estate Planning Council, and various private groups.

Mr. Shaftel is a member and the former Alaska Chair of ACTEC. He is a member of the American College of Tax Counsel. Mr. Shaftel was the founder of the Taxation Section of the Alaska Bar Association and has been a director of the Estate Planning Section of that association. He is a former president of the Anchorage Estate Planning Council and is a present director and one of the founding members of the Alaska Community Foundation. Mr. Shaftel is a director of the Alaska SPCA. He has been active in community activities, including municipal boards and task forces, local community council, and youth sports activities. Mr. Shaftel is a member of the Alaska, California, and Washington Bar Associations.

John E. Sullivan III is a founding member of the Beachwood, Ohio, law firm of Sullivan & Sullivan, Ltd. He graduated from Boston College in 1980 and from the University of Texas School of Law in 1984; he is admitted to practice in Ohio, Massachusetts, Illinois, and numerous federal courts, including the U.S. Supreme Court and U.S. Tax Court.

His practice focuses on asset protection, asset recovery, estate and business planning, and some periodic oil and gas cases. Mr. Sullivan devises complex asset protection plans (including the use of onshore and offshore trusts and companies as well as U.S. exempt property laws) and also prepares more traditional estate plans. He has acted as creditor's counsel and debtor's counsel for a wide variety of clients in various litigation settings; has represented parties in civil and criminal offshore trust litigation; and has represented parties to complex civil racketeering (RICO) cases arising out of alleged fraudulent transfers and money laundering. He has also been involved in many complex discovery proceedings (including interstate and international discovery); voluntary and involuntary bankruptcy cases (including discharge-of-debt and UFTA litigation); prejudgment asset freeze litigation; and various tax matters related to offshore planning structures, including offshore voluntary compliance cases.

Mr. Sullivan is a principal coauthor of the Ohio Asset Management Modernization Act (2012), which allows for Ohio asset protection trusts and made other changes to Ohio's trust, estate, and debtor-creditor laws. He served on the OSBA committee that drafted Ohio's trust decanting law; is part of an ad hoc group that successfully proposed changes to Ohio's LLC charging order rules; is involved in other Ohio LLC legislation projects; has consulted with the South Dakota Governor's Task Force regarding aspects of that state's trust laws; and has had one of his suggestions (regarding powers of appointment in repatriating APTs) incorporated into Delaware's APT statute.

Mr. Sullivan frequently lectures on debtor-creditor and asset protection matters and has written numerous articles on these topics. He has spoken at events sponsored by the American Bar Association; the Ohio State Bar Association; the Chicago Bar Association; the Southern California Tax & Estate Planning Forum; the Wealth Counsel; the AICPA; the local bar associations in Cleveland, Columbus, and Cincinnati; and other organizations. Works he has authored or coauthored have been cited and/or quoted in *Johnson v. Pinson*, Case No. 19-1014, ___ W. Va. ___ (2020), *Mantle v. North Star Energy & Construction LLC*, 437 P.3d 758 (Wyo. 2019), *Riegel v. Jungerman*, Case No. WD82279 (Mo. App. W.D. 2019), *Sowers v. Luginbill*, 175 Ohio App. 3d 745, 889 N.E.2d 172 (Ohio Ct. App. 2008), *app. denied*, 119 Ohio St. 3d 1446 (2008), *CB Richard Ellis, Inc.*

v. CLGP, LLC, 251 P.3d 523 (Colo. App. 2010), *Greenspan v. Ladt*, 121 Cal. Rptr. 3d 118, 191 Cal. App. 4th 486 (Cal. 2d App. Dist.), *Dillard v. Schluskel*, 865 N.W.2d 648 (Mich. App. 2014), and *In re Bergman*, 293 B.R. 580 (Bankr. W.D.N.Y. 2003). For roughly ten years (1998–2007), he was an editor of or contributing author to *International Trust Laws and Analysis*, which was published by Kluwer Law Publishing in The Hague. He also served as a contributing editor to *Tax Havens of the World*, which was published by Lexis/Nexis.

Deborah J. Tedford is an attorney and principal in the Tedford Law Firm of Mystic, Connecticut. She graduated from Yale University, cum laude, in 1972 as a member of one of the first classes to include women and from Boston University School of Law in 1976. She is also a qualified mediator, completing 40 hours of formal training.

Ms. Tedford was elected President of the Connecticut Bar Association, an organization of over 11,000 members, for the year 2002–2003 and previously served as Secretary and Vice President of that organization. She is the past chairman of the Connecticut Bar Association’s Estates and Probate Section and also of its Elder Law Section. She was founding editor of the Estates and Probate Newsletter and is a past president of the Southeastern Connecticut Estate and Tax Planning Council. She has served as Chair of the Connecticut Bar Association’s Pro Bono Committee and currently is the Chair of the CBA’s annual Federal Tax Institute of New England.

Ms. Tedford was elected a fellow of the American College of Trust and Estate Counsel (ACTEC) in 1992, as a fellow of the Connecticut Bar Foundation in 1995, and as a fellow of the American Bar Foundation in 2012. She recently served three years as Chair of the Elder Law Committee of ACTEC and is a former Regent of the College and is the Connecticut State Chair. She is a member of ACTEC’s Fiduciary Litigation Committee and the ACTEC/National College of Probate Judges Task Force and has served on a number of other administrative committees for the college. She has been named one of the Top Twenty-Five Women Super Lawyers in Connecticut as well as one of the state’s top trusts and estates lawyers by the same organization and by Best’s.

As part of her years of service to the bar and her profession, Ms. Tedford cochaired and was the principal author of the Connecticut Bar Association’s Report of the Task Force on the Future of the Connecticut Probate System, published in May 2003. She has worked tirelessly with a number of colleagues on a Connecticut version of the Uniform Trust Code, successfully passed on June 4, 2019. Ms. Tedford has been asked to testify before Connecticut’s Finance Committee on the effects of the estate tax laws in Connecticut and has also testified in favor of special needs trusts for the disabled. She recently served as ACTEC’s observer to the Uniform Law Commission’s rewriting of the national guardianship and conservatorship act and is now ACTEC observer to the ULC’s study committee on the Uniform Health Care Decisions Act in light of the coronavirus pandemic. Finally, she is a member of the SECURE Act Task Force providing guidance to the U.S. Treasury focusing on the payout rules for Eligible Designated Beneficiaries.

Ms. Tedford is a frequent speaker at the state and national levels on topics related to the field of trust law, including special needs trusts, estate and gift taxation, Social Security, and undue influence in probate matters and has written several chapters in the book *Estate Planning for Modern Families* from the Stephen Leimberg Library.

Robert P. Tiplady is a member of Dykema Gossett PLLC and practices out of their Ann Arbor office. Mr. Tiplady practices in the areas of estate planning, asset

protection planning, wealth preservation, business succession, and probate, including wills, trusts, powers of attorney, probate and trust administration, and probate litigation. He regularly advises business owners, executives, and professionals regarding family/business succession, asset protection, tax, wills, and trusts. Mr. Tiplady also advises families, family offices, and fiduciaries regarding will and trust disputes, will and trust interpretation issues, disgruntled beneficiaries, and tax issues. Mr. Tiplady is a Fellow of the American College of Trusts and Estates Counsel.

He chaired the committee of the Council of the Probate and Estate Planning Section of the State Bar of Michigan that drafted Michigan's domestic asset protection trust legislation. He is the current chair of the Legislation Drafting & Development Committee of the Council of the Probate and Estate Planning Section of the State Bar of Michigan.

Robert S. (Rust) Tippet is a partner at Bennett Tueller Johnson & Deere in Salt Lake City. His practice focuses on all aspects of estate planning, including estate and gift taxation and probate and trust disputes. Mr. Tippet is an Adjunct Professor at Brigham Young University Law School, where he teaches the Wills & Estates course and the Trusts course.

Mr. Tippet is the author of *The Utah Law of Trusts & Estates*, a comprehensive online legal reference treatise that can be accessed at www.utahtrustsandestates.com. He was also the principal author of Utah's asset protection trust statute, which became effective in 2013. Mr. Tippet is a Fellow of the American College of Trust and Estate Counsel.

Carol Warnick concentrates her practice in several related areas. One is estate and wealth transfer planning and administration, in which her clients include executives, owners of closely held businesses, and families of significant wealth. Another is as a member of the firm's Trust & Estate Litigation Group, in which she litigates on behalf of trustees and other fiduciaries (both individual and corporate), heirs, beneficiaries, and creditors in the resolution of probate- or trust-related disputes. She is also an AAA trained mediator and mediates trust- and estate-related disputes. Ms. Warnick actively practices in Colorado, Utah, and Wyoming and publishes regularly at www.fiduciarylwblog.com.

Ms. Warnick has been recognized in *Chambers High Net Worth (HNW) Guide: Private Wealth Law—Colorado, 2017–2020*; *Utah Business Magazine*, Legal Elite, Estate Planning; *The Best Lawyers in America*® Lawyer of the Year; Litigation—Trusts and Estates—Denver, 2015, 2017; *The Best Lawyers in America*®, Litigation—Trusts and Estates, Tax Law, Trusts and Estates, 2008–2021; *Worth Magazine*, “Top 100 Attorneys”; Colorado Super Lawyers®, “Top 25 Female Attorneys”; Colorado Super Lawyers®, Estate & Trust Litigation, 2009–2020; and *Bar Register of Preeminent Women Lawyers* based on Martindale-Hubbell® AV Preeminent® Rating, 2013. She has been an American College of Trust and Estate Counsel (ACTEC) Fellow since 2005 and is a member of the ACTEC Fiduciary Litigation Committee.

Ms. Warnick has also been the National Chair of the LDS Philanthropies National Planned Giving Council; on the University of Colorado President's Gift Planning Advisory Council; the past Chapter Chair of the J. Reuben Clark Law Society, Denver Chapter; a member and past president of the Rocky Mountain Estate Planning Council; and a member of the Salt Lake Estate Planning Council and the Denver Estate

Planning Council, and she is currently a member of the Steering Committee for the Cambridge Forum on Private Wealth Litigation.

Anne J. White is of counsel to the Boston firm of Demeo LLP. She has worked for approximately ten years with Demeo LLP, which specializes in business/commercial litigation, bankruptcy, and employment law. Ms. White was formerly a partner at the law firm of Klieman, Lyons, Schindler & Gross. Ms. White focuses her practice on the representation of debtors and secured and unsecured creditors in Chapter 7, 11, and 13 proceedings. She is a member of the panel of Chapter 7 Trustees appointed by the U.S. Trustee. She provides counsel to financially distressed individuals and businesses, with particular emphasis on tax issues as well as reorganization plans. She also serves as Chapter 11 trustee in a variety of business cases. Ms. White is a member of the Boston and Massachusetts Bar Associations, the American Bankruptcy Institute, and the International Women's Insolvency and Restructuring Confederation, and she served as cochair of the Boston Bar Association's Bankruptcy Section from 2003 to 2005. She is a frequent lecturer on bankruptcy topics, particularly with regard to consumer issues. Ms. White received her B.A. from St. Lawrence University, her M.A. from the University of Minnesota, and her J.D. from Boston University School of Law.

Randall Yee is a partner with Yee & Kawashima LLLP. Mr. Yee's practice focuses on tax planning, including estate planning and probate, small business tax planning, and individual tax planning.

Mr. Yee is a member of the Hawaii State Bar Association and the American Bar Association and is a fellow and Regent of the American College of Estates and Trust Counsel. He is a member of the Tax and Probate Sections of the Hawaii State Bar Association, the Hawaii Estate Planning Council, and the American Bar Association. Mr. Yee is also a Certified Public Accountant.