AB A SECTION OF

Real Property Trust & Estate Law

2018-2019 Guide To Committees

ABA AMERICAN BAR ASSOCIATION
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ABA SECTION OF REAL PROPERTY TRUST & ESTATE LAW
Your Source for Success
Guide to Committees  
Section of Real Property, Trust and Estate Law

Our Section is unique in that we are comprised of two divisions, real property and trust and estate. These divisions are broken down into high-level groups, and further broken down into issue-specific committees.

Group activity provides much of the basis for our high quality educational programs and articles in our publications, *Probate & Property* Magazine, *Real Property, Trust & Estate Journal*, and the *eREPORT* the sections electronic newsletter. Some of our groups work on legislative issues on the national as well as the state level.

If you are a member of the Section, and do not belong to a group and/or committee, you are not taking full advantage of the opportunities afforded by the Section. Group membership is free of charge to all Section members.

Once you sign up for a group, you may wish to then sign up for more specific subject matter committees within the group.

These smaller committees are working bodies, while the larger groups accept members on an informational basis. Committee membership is free of charge to all Section members.

RPTE members can join committees and groups online at https://www.americanbar.org/auth/login/?authSuccessRedirect=%2Fmy-aba%2Fmemberships%2Fmanage-committees%2F. If you have any questions about joining a committee online, contact the Service Center at (800) 285.2221, or email rpte@americanbar.org. The groups and committees listed in this guide current for the 2018-2019 ABA year. The 2018-2019 ABA year begins at the completion of the 2018 Annual Meeting and runs through the 2019 Annual Meeting.
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Interdivisional Groups

JOINT LAW PRACTICE MANAGEMENT GROUP
This group focuses on issues, which can enhance the effectiveness and profitability of the legal practice of real estate lawyers. The work product of the committees deals both with the management of the real estate practice, such as techniques for managing offices and technology to more effectively produce legal product or handling litigation matters effectively, whether through traditional litigation or creative alternative dispute methods. The Pro-Bono Committee does not just provide CLE materials and articles on issues affecting legal consumers, such as predatory lending, it has actually created a mechanism for Section attorneys to provide direct pro bono legal services through Habitat for Humanity offices nationwide, thereby enhancing not only the visibility and effectiveness of the Section but the practices and community support by individual Section attorneys across the country.

Economics, Technology and Practice Methods
This committees mission is to collect data on practice methods as they are affected by technology and as they affect the economics of practice. Its further mission is to study the data, illustrate future trends and illustrate Section member opportunities to improve the delivery of legal services in a way that will improve the quality of the legal product, make a positive impact on the enjoyment of law practice, and improve Section member effectiveness in attracting clients to their law practices. The committee circulates its work product through publications, the website and through programming at meetings.

In-House Counsel
The In-House Counsel Committee is intended to be a home for in-house, governmental, and other lawyers not practicing at law firms within the Real Property, Trust and Estates Section. We are committed to ensuring all in-house lawyers in the Section can make most of their membership by having the same opportunities within the Section as lawyers working at traditional law firms. Accordingly, our goal is to provide this group of lawyers with opportunities for networking, continuing legal education, speaking and writing, and to otherwise address their special needs. The committee also represents the interests of Section members practicing in-house by advocating our unique viewpoint through participation in Section leadership and by providing a pathway for in-house lawyers to join Section leadership.

Solo and Small Firm Practice
Our Committee is a home within the Section for those RP attorneys practicing in small and solo settings. We would like to ensure that all solo and small firm attorneys receive all member benefits that the Section offers, as well as develop and deliver member benefits specifically tailored to solo and small firm attorneys.

JOINT LEGAL EDUCATION AND UNIFORM LAWS GROUP
The Legal Education and Uniform Laws Group works across the spectrum of property law on subjects of interest to either the Real Property Division or the Trusts and Estates Division that involve the teaching of property law or the development of uniform state laws.

Legal Education
The Legal Education Committee informs law professors of current practices in real property, trusts and estates; advises practitioners on real property, trusts and estates law scholarship issues; conducts workshops on teaching methods, materials, examinations and real property, trusts and estates curriculum; discusses scholarship-in-progress and emerging areas of law and practice in real property, trusts and estates; and provides opportunities for members to participate in publication projects.
**Uniform Laws**
The Uniform Laws Committee is responsible for monitoring, reviewing, and promoting uniform state laws involving the law of real property, trusts and estates. The committee reports to the RPTE section council on current projects of the Uniform Law Commission (ULC), and provides recommendations and assistance to the two boards that monitor and review uniform laws: the Joint Editorial Board on Uniform Real Property Acts, and the Joint Editorial Board on Uniform Trust and Estate Acts. The committee often sponsors CLE programming on uniform laws in development or recently approved. Committee members may also work to promote the adoption of uniform laws by state legislatures when appropriate.

**Real Property Division**

**COMMERCIAL REAL ESTATE TRANSACTIONS GROUP**
This group analyzes the transactional and ownership issues which confront commercial real estate attorneys when dealing with land transfers, construction, servitudes, title insurance, property and liability insurance, and ownership of commercial real estate. Each committee within the group focuses on one of these topics.

**Design and Construction**
This committee's work focuses primarily on the contract documents that establish and document the risk allocation and respective contractual obligations of the various parties involved in designing and constructing improvements upon real property. The concerns of owners, insurers, lenders, designers, contractors, subcontractors, suppliers and construction managers are all addressed. This committee maintains a liaison with the ABAs Forum on the Construction Industry, American Institute of Architects and other similar industry groups.

**Easements, Restrictions and Covenants**
This committee focuses on the use of easement agreements, covenants, and servitudes in both commercial and residential projects. This committee aims to analyze use concerns from a wide range of perspectives including those of land owners, homeowners, developers, and easement holders. The committee strives to provide opportunities for CLE to the members of the bar and collaborates with other committees to provide programs of interest and value to its members.

**Green & Sustainable Transactions Committee**
Almost all real estate transactions include concepts related to green development. With more than seventy attorney members nationwide, this committee is dedicated to enhancing legal education on green development and transactions.

**Property, Casualty and Other Non-Title Insurance**
This committee focuses on all aspects of property and liability insurance for the ownership of and transactions involving real property.

**Purchase and Sale**
This committee analyzes current and developing issues in land transfers, practices and customs, with a particular focus on discussing and analyzing specific provisions in commercial purchase and sale agreements.
Title Insurance and Surveys
This committee provides education on title insurance matters as well as current information and scholarship on new developments in title insurance, title insurance forms, endorsements and closing practice. The committee also addresses legal issues and standards relative to real estate surveys. The committee serves as liaison between the providers and consumers of title insurance and related services. The Committee Title Insurance and Surveys. This committee provides education on title insurance matters as well as current information and scholarship on new developments in title insurance, title insurance forms, endorsements and closing practice. This committee also addresses legal issues and standards relative to real estate surveys. The committee serves as liaison between the providers and consumers of title insurance and related services. This Committee maintains a working relationship with the Title Insurance Committees of the American College of Real Estate Attorneys, the American College of Mortgage Attorneys, the Title Insurance Litigation Committee of the ABA Tort & Insurance Practice Section, and the American Land Title Association.

HOSPITALITY, TIMESHARING, AND COMMON INTERESTS DEVELOPMENT GROUP
The Hospitality Group focuses on the varied and numerous issues involving the development, structuring, management and operation of resorts, hotels, and common interest communities such as condominiums, timeshares, and planned communities. There are three committees within the Group, each of which specifically addresses its designated subject matter (although there is often a significant amount of overlap between the committees). Each committee pursues the unique issues presented in the respective areas of practice, including such issues as the acquisition, financing, development, operation, management and disposition of these special types of development. The three committees are:

- Common Interest Ownership Development Committee
- Hotels, Resorts and Tourism Committee
- Timesharing and Interval Use Committee

In addition to the materials available here, our Group also hosts a number of hot topics calls and sponsors eCLE programs throughout the year. We look forward to your involvement with our Group.

Common Interest Ownership Development
This committee's work focuses primarily on development and financing issues related to community association projects. The committee regularly reviews statutory, regulatory and case law that affects developers of community associations, as well as the documentation related thereto. Subcommittees explore issues related to mixed-use condominiums, FNMA, FHLMC, VA and FHA requirements, Fair Housing Act implications, senior condominiums and other current issues relating to the committee's subject matter.

Hotels, Resorts and Tourism
This committee considers matters relevant to the acquisition, development, financing, operation and disposition of hotels and resorts, and related developments and amenities.

Timesharing and Interval Uses
This committee works on the development, financing, registration and sale of timeshares and interval uses, as well as vacation clubs and exchange companies. Specifically, all issues regarding condominium and non-condominium timeshare products, other forms of interval uses and personal property timesharing fall within the purview of this committee, regardless of the legal structure actually employed.
LAND USE AND ENVIRONMENTAL GROUP
The committee monitors judicial and legislative developments in eminent domain law, including statutory condemnation and inverse condemnation matters, nationwide. The committee consists of a diverse group of eminent domain practitioners representing condemnors and landowners alike to provide insight on all types of takings, like highways/roadways, pipelines, powerlines, and other unique takings. The committee’s programming addresses valuation, right-to-take, and related issues specifically for eminent domain practitioners in addition to current events and media/news coverage of takings that are of interest to all real estate practitioners.

Condemnation
The committee monitors judicial and legislative developments in eminent domain law, and provides programming on publications on condemnation issues.

Environmental
This committee focuses on a wide range of environmental issues impacting the ownership, operation, use, management, and financing of real estate, including evolving environmental issues stemming from climate change, and monitors trends and recent developments in environmental law at the federal, state, and local levels.

Governmental Incentives
This committee’s focus is to keep abreast of developments in governmental incentives being offered at the federal, state and local levels in the real estate context, as well as incentives that can be provided through real estate developments involving joint efforts with public entities and private developers. This committee also focuses on the process by which a governmental entity initiates or stimulates private development of public property, ‘privatization,” and public assistance in real estate financing.

Land Use and Zoning
This committee focuses on governmental regulation (both judicially and legislatively initiated) of the use of real property, including substantive and procedural subjects.

Property Tax
This committee develops materials and provides information regarding issues and new developments of general interest concerning the state and local taxation of real estate. This committee also comments on relevant case law and legislation related to real property taxation.

LEASING GROUP
The Leasing Group produces programs, roundtables and educational materials to assist lawyers in improving their lease negotiation and drafting skills on behalf of both landlords and tenants in all settings—retail, office, industrial and special. Also, the group suggests practical responses to significant judicial, legislative and regulatory actions that impact the drafting, assignment and mortgaging of leases and lease enforcement.

Assignment and Subletting
In an environment where space available for sublease exceeds space available for direct lease in some markets, once strong companies have faded away into bankruptcy court, and tenants require increased leasing flexibility, assignment and subleasing issues have assumed greater importance. This committee reviews the drafting techniques, landlord and tenant strategies, and legal interpretations that affect assignments and subleases and provides practical advice on changing trends.
Emerging Issues and Specialty Leases
The focus of this committee changes from time to time as the law and practice in commercial leasing develops. The committee monitors types of leases and clauses that are becoming popular as well as novel issues and theories arising in commercial leases that are contrary to the then “conventional wisdom”. The committee provides real estate practitioners with an exposure to, and a working knowledge of, commercial leases that involve property and/or leasehold interests not usually encountered in general real estate practice.

Ground Leasing
The committee explores legal issues related to ground leases from the perspectives of lessors, lessees, and their respective lenders. This focus means that the committee’s work delves not only into traditional leasing issues but also the financing issues that are a key differentiator of ground leases from other types of leases. The committee’s papers and programs seek to engage real estate and finance practitioners by presenting diverse viewpoints that reflect the ever-evolving nature of ground leasing in markets across the United States.

Industrial Leasing
The committee explores the respective obligations of landlord and tenant in industrial and warehouse leases and seeks to identify those issues that are unique to industrial and warehouse leasing and to explore current reasonable alternatives addressing those issues from both the landlord and tenant perspectives. These issues may include dealing with use of hazardous materials, including explosives and radioactive materials and cranes, restoration obligations, insurance issues and the impact of any disruption on business operations.

Office Leasing
The committee explores topical legal issues related to the leasing of office space from the viewpoint of landlord, tenant, lender and building manager. Although the prime emphasis is on leases in office towers and suburban office parks, the committee studies problems unique to smaller buildings and transactions, including under so-called ‘standard form’ leases. The thrust of the committee’s work is to develop papers and programs presenting balanced views of issues of interest and benefit to practitioners on all sides of a leasing transaction.

Retail Leasing
This committee reviews and discusses issues unique to shopping centers and retail leases, from regional malls to power centers to local strip centers to single tenant space. The committee works with other committees on matters of common interest to all attorneys who do lease work.

REAL ESTATE FINANCING GROUP
The Real Estate Financing Group is devoted to assisting attorneys in financing techniques involving real estate as collateral. To this end, this group presents educational programs and produces written materials to educate lawyers in all aspects of real estate finance. Separate committees within this group are dedicated to mortgage lending, construction lending, securitizations and legal opinions issued in connection with these financings, as well as legal issues and developments in real estate workouts, foreclosures and bankruptcies.
Legal Opinions in Real Estate Transactions
This committee is involved with all aspects of legal opinions in real estate transactions. The committee provides support and guidance for lawyers who (a) render third party legal opinions in real estate finance transactions and other transactions involving real estate and (b) represent clients that receive such legal opinions. In addition to publishing a semi-annual newsletter called *Opinions Matters*, the committee meets at least two times a year, usually by telephone. The committee, on its own and in conjunction with other committees and groups, prepares reports, presents educational programs, and monitors cases and other developments in order to work toward consistent real estate opinion practice throughout the country. The committee’s webpage contains copies of the committee newsletter and other information. It may be accessed at [https://connect.americanbar.org/rpteconnect/home](https://connect.americanbar.org/rpteconnect/home)

Mortgage Lending
This committee focuses on all aspects of commercial real estate financing, including construction, acquisition, rehabilitation, bridge, and permanent financing and covers all types of real estate collateral, including mixed-use developments, housing and industrial properties. Specifically, the committee stays abreast of recent developments in loan documentation, property-level due diligence review and borrower structures. This committee presents educational programs and produces written materials to educate lawyers in all aspects of mortgage lending transactions.

Workouts, Foreclosures and Bankruptcy
The Workouts Foreclosure and Bankruptcy committee concerns itself with developments on the law of enforcement of remedies in real estate transactions. The committee stays abreast of trends in workouts, legal issues in foreclosures and the impact of the bankruptcy process on relationships in real estate matters.

REAL PROPERTY LITIGATION AND ETHICS GROUP

The Litigation and Ethics Group provides resources for (1) the resolution of real estate disputes through litigation, arbitration, mediation or otherwise, and (2) the recognition and understanding of the ethical and professionalism issues that confront real estate practitioners in the course of both the transactional and litigation sides of the practice. We keep our members abreast of developments in case law and sponsor informal presentations and formal CLE offerings on issues relevant to litigation, alternative dispute resolution, and ethics and professionalism.

Ethics and Professionalism
This committee promotes the ethical and professional responsibility of the legal profession in real estate transactions. The committee produces programs and publications designed to work directly with Section members to achieve this goal.

Real Property Litigation and Alternative Dispute Resolution
This committee evaluates issues relating to real property litigation. The committee focuses on new developments in the law as it relates to real estate development, investment, leasing and land use and provides guidance to legal and real estate professionals on how they can avoid litigation and/or avail themselves of various methods of alternative dispute resolution (including mediation and arbitration).
RESIDENTIAL, MULTI-FAMILY AND SPECIAL USE GROUP

Although a diverse group, this group’s committees share the common thread of dealing with residential properties and issues that pertain to all types of residential properties. The committees include single and multi-family housing, senior housing and assisted living facilities, as well as affordable housing. These committees, with the exception of single family, also have a special emphasis on tax and zoning issues that pertain to multi-family/multi-generational residential housing.

Affordable Housing
This committee focuses on all aspects of the development, acquisition, financing and ownership of affordable housing, and the governmental programs and policies that support it, including the Community Reinvestment Act. Many of the committee members are involved with HUD programs, and the committee provides a forum to provide commentary for the development and administration of these programs, as well as to simplify the process involving these governmental programs. The committee publishes the Affordable Dirt newsletter.

Multi-Family Residential
This committee deals with all aspects of the development, sale, financing and ownership of multi-family residential property, including the impact of FHA, the Americans with Disabilities Act, and HUD programs. This committee focuses on the legal issues faced by landlords, property managers and tenants of rental housing and apartments.

Senior Housing and Assisted Living
This committee addresses the unique problems of providing housing and related services to seniors. The committee encompasses the continuing care retirement community, congregate care assisted living facilities and residential aspects of nursing care, including subsidies and other government programs.

Single Family Residential
This committee focuses on all aspects of the development, sale, financing and ownership of single-family residential property, including the impact of FHA, FNMA, FHLMC, VA and HUD programs.

SPECIAL INVESTORS AND INVESTMENT STRUCTURE GROUP

This group addresses specialized investors and investment structures. This group includes the division’s committees that address specialized investments in real estate, including insurance company investments and foreign investment in U.S. real estate, and/or specialized structures for investment and financing, including limited liability companies, partnerships, REITs, and land trusts and also includes a committee with members whose focus is to provide real estate practitioners with information and content on federal tax issues affecting their transactions.

Federal Taxation of Real Estate
The purpose of this committee is to acquaint real estate practitioners with tax issues affecting their transactions, to provide practitioners with current information regarding new cases, laws and regulations, and to monitor proposed legislation and regulations with a view toward providing input in the process.
International Investment in Real Estate
This committee focuses on foreign investment in U.S. real estate and U.S. real estate investment and development in foreign countries. The committee monitors law and practice developments affecting foreign investment in U.S. real estate. The committee focuses on law and practice issues relating to U.S. involvement in foreign real estate investment and development activities. The committee encourages publication of articles authored by committee members on topics of interest in these areas. The committee regularly arranges and co-sponsors programs on structuring and implementing inbound and outbound foreign real estate transactions. Membership is encouraged from U.S. and foreign practitioners, in-house counsel, governmental and quasi-governmental agency employees, academics and other interested persons.

Land Trusts
This committee is engaged in the study of the land trust law procedures and techniques. Its goal is to provide practical and useful advice, guidance, forms and updates on matters involving land trusts to real estate practitioners. Its activities include the assembling of materials on this subject, the drafting of proposed uniform laws, the dissemination of information to members of the Section through articles on the use of land trusts, seminars concerning land trust practice and the publication of books and pamphlets on land trusts together with land trust forms.

Life Insurance Company Investments
This committee focuses on identifying and discussing the regulation of and various issues arising out of life insurance companies acquiring, holding and selling real estate interests either through direct ownership, joint ventures, mortgage lending, mortgage backed securities or other vehicles. The committee also serves as a forum for an exchange of ideas among in-house life insurance company lawyers, those who represent life insurers as outside counsel and those who represent parties on the other side of the table in life insurance company real estate transactions.

Partnerships and Limited Liability Companies
This committee explores various special legal and practical issues in the use of partnerships, limited liability companies and other business entities in real estate transactions, with the goal of disseminating useful forms and information through sponsoring continuing legal education programs and publications. Specific topics addressed by this committee have included management structures, partner defaults, special purpose entities in lending, tax treatment issues and title insurance considerations.

Real Estate Investment Trusts
This committee focuses on the real estate, tax and securities issues related to REITs including equity REITs, mortgage REITs and hybrid REITs, and provides Section members with programming and publications to understand effectively the intricacies related to the use of REITs and doing business with REITs. This committee also examines the utilization of REITs in private equity funds, foreign investment in U.S. real estate, and capital raising efforts.
Trust and Estate Division

BUSINESS PLANNING GROUP
The Business Planning Group of committees covers choice of entity, estate planning, and estate administration for clients who own business entities or interests in farms or ranches. The entities may be active businesses or formed to hold investments. Entities include partnerships (general, limited, and/or limited liability), limited liability companies, and corporations (including those with an “S” election in place).

Business Investment Entities, Partnerships, LLC’s and Corporations
This committee focuses on estate planning issues involved in the selection of entities for businesses, including C and S corporations, LLC’s, LLP’s, and general and limited partnerships. The committee also responds to legislative and regulatory changes, both tax and non-tax, affecting entity selection, and monitors developments in evaluation of these entities as they affect planning for lifetime and testamentary transfers. The committee prepares comments on legislation and regulations affecting this area, publishes information for Section members and participates in or sponsors CLE programs or articles on these topics.

Estate Planning and Administration for Business Owners, Farmers and Ranchers
The committee focuses on estate planning, drafting and administration issues that arise in the context of owners of closely held businesses. The committee prepares comments on legislation and regulations affecting this area, publishes information for Section members, and participates in or sponsors Section CLE programs or articles on these topics.

CHARITABLE PLANNING AND EXEMPT ORGANIZATIONS GROUP
The committees of the Charitable Planning and Exempt Organizations Group are concerned with both sides of the charitable giving process. The various tax and non-tax issues for the donor are addressed by the Lifetime and Testamentary Charitable Planning Committee, while the donor organization perspective is the focus of the charitable Organizations Committee.

Charitable Organizations
The committee focuses on charitable gift planning issues from the donee perspective such as, formation, governance and operation of charitable organizations, including choice of entity, qualification for tax-exempt status and qualification as private foundation or supporting organization. It also follows, proposes and participates in legislation and regulations projects that effect the organization of different types of charitable organizations, including community foundations and donor advised funds. The committee prepares comments on legislation and regulations, responds to requests from the Service and Treasury for comments on current issues, publishes information for Section members on these topics and participates in or sponsors Section CLE programs.

The committees frequently join together on projects that impact donors and donees. Recent activities of both committees include comments to the Internal Revenue Service on donor advised funds and to the Subcommittee on Oversight of the Committee on Ways and Means of the United States House of Representatives on the impact of the Pension Protection Act of 2006.
Charitable Planning
This committee is concerned with charitable giving as a component of estate planning, including planning, drafting and administration. The committee prepares comments on legislation and regulations, responds to requests from the Service, Treasury, and Congress for comments on current issues, publishes materials for Section members on these topics, and participates in or sponsors Section CLE programs.

Legislative and Regulatory Issues
The committee focuses on federal and state charitable regulation and legislation that impacts charitable giving from both the donor and donee perspective. It addresses a wide range of issues, including federal and state income and estate tax, and state law issues relating to planned gifts, including donor restrictions and endowment spending, and more generally, the regulation of charitable entities.

ELDER LAW, AND SPECIAL NEEDS PLANNING GROUP

The Elder Law and Special Needs Planning Group consists of two committees that focus on legal concerns of the elderly and persons with disabilities.

Elder Law and Long-Term Care
The Elder Law and Special Needs Planning Group Committee on Elder Law and Long-Term Care focuses on the legal concerns of the elderly and issues related to long-term care. Committee chairs and committee members are frequently asked to advise the Section leadership on policy positions to be adopted by the ABA House of Delegates. The Committees have been active in presenting CLE programs and in authoring articles for Probate & Property and the Real Property, Trust and Estate Journal. Interested committee members have numerous opportunities to participate in projects and to present their own ideas for projects. We invite you to meet the chairs, check out the webpages for the three committees, and use the numerous links provided. We encourage your participation in committee activities and hope you will join one or all of them.

Special Needs Planning
The Special Needs Planning committee focuses on legal and future planning for individuals with disabilities and their families.

EMPLOYEE PLANS AND EXECUTIVE COMPENSATION GROUP

We are a group of lawyers who help businesses, their workers and other individuals understand and solve issues that arise in the operation of employee benefit plans and compensation arrangements. Our clients' plans are central to the economic wealth and well-being of their employees. The plans also are an important part of our clients' efforts to recruit, retain and motivate employees. The plans are often involved in real estate and other common business transactions and create legal risks for businesses and others involved in them.

Our Group provides great value to members by helping them to stay current on the many and changing legal rules that apply to their clients' plans, especially ones relating to qualified plans, medical and other welfare plans and nonqualified deferred compensation plans. Some of our Group members also focus on fiduciary responsibilities related to the operation of plans. Others focus on the formation and termination of benefit plans, and litigation involving this area of practice. The Group is a past Diversity Award Recipient from RPTE and has a strong commitment to diversity.
Fiduciary Responsibility, Administration and Litigation
This committee focuses upon responsibility of fiduciaries under ERISA and also reviews issues relating to the administration of employee benefit plans under the Internal Revenue Code and ERISA. The committee monitors and provides comments to the IRS, DOL, and PBGC with respect to the administration of the employee benefits laws by these agencies, and, as appropriate, prepares reports for publications on matters of interest to practitioners in this area. The committee also monitors litigation in the employee benefit area and meets periodically to discuss matters of practical significance to its members. The committee also publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.

Individual Retirement Accounts and Plan Distributions
This committee focuses on legislation, regulations and other developments relating to IRA contributions, distributions, rollovers and investments. It focuses as well on similar developments relating to distributions and participant loans from 401(k) and other retirement plans. The committee also publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.

Nonqualified Deferred Compensation
This committee concentrates on the issues relating to nonqualified deferred compensation, including methods of funding non-qualified deferred compensation arrangements, the emerging trends in the executive compensation, stock-based compensation arrangements and estate planning for executive compensation programs. The committee prepares comments on legislation and regulations, publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.

Plan Transactions and Terminations
This committee deals with events and actions that are major structural changes in retirement and employee benefit plans. Special emphasis is given to employee benefit programs in corporate acquisitions and dispositions, plan terminations and plan mergers or spin-offs. The committee develops and submits comments on legislative proposals, regulations and rulings that are in the committee's area of responsibility. The committee also publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.

Qualified Plans
The committee considers income and transfer tax issues related to employee benefits and gathers, analyzes and disseminates information concerning planning for retirement in old age, with special emphasis on distributions from qualified retirement plans (including employee stock ownership plans or ESOPs), individual retirement accounts, and other such arrangements, including government programs. The committee monitors proposed and enacted legislation affecting qualified plans and also considers state laws that affect retirement and old age planning. The committee prepares technical comments on legislation and regulations, publishes information for Section members on these topics, and participates in or sponsors Section CLE programs. Recent activities of the predecessor committees include the preparation of detailed comments on the qualification of payments under employee benefit plans for the marital deduction, and an ongoing project to propose modifications to the regulations under IRC§401(a)(9) with respect to trusts as beneficiaries of qualified plans and IRAs.
**Welfare Benefit Plans**

The primary focus of this committee is the operation, funding and regulation of Employee Welfare Benefit Plans; including compliance with ERISA, COBRA and the Older Workers Benefit Protection Act. The committee has developed comments on regulations relating to OWBPA and has been monitoring the legislative proposals to restructure the nation’s health care delivery system. The committee also publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.

**INCOME AND TRANSFER TAX PLANNING GROUP**

This group concentrates on the three federal transfer taxes (estate, gift and generation-skipping), the income taxation of trusts, estates, grantors and beneficiaries, tax litigation and controversy, and arts and collectibles. Because these taxes comprise the federal tax universe in which most estate planning instruments operate, this group seeks to assist trust and estate attorneys in their constant endeavor to improve their knowledge of these taxes, to stay updated on tax reform, and to play a role in the development of these tax systems. Group members work to improve the transfer tax system by preparing and submitting comments on proposed legislation and proposed regulations, and by suggesting legislative solutions to technical problems.

**Art and Collectibles**

This committee focuses on the interesting issues associated with arts and collectibles, including transfer tax issues, valuation and other items.

**Estate and Gift Tax**

This committee focuses on the planning techniques, drafting solutions, and administrative and compliance issues relating to all aspects of the federal estate and gift tax. This committee also follows the enactment of legislation and issuance of regulations and other guidance addressing such taxes and prepares comments for submission to Congress or the Treasury Department when deemed appropriate. This committee also publishes information for the Section and participates in and sponsors Section CLE programs regarding these topics.

**Generation Skipping Transfers**

This committee focuses on the planning techniques and drafting solutions for generation-skipping transfers (GST), as well as following and participating in GST legislation and regulations projects. The committee prepares comments on legislation and regulations, publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.

**Individual and Fiduciary Income Tax**

This committee focuses on the income taxation of trusts and estates and beneficiaries and related tax areas, including the Kiddie Tax, deferred payment of estate tax, fiduciary income tax issues, and general postmortem income tax planning.

**International Tax Planning**

This committee’s primary focus is estate planning and administration, including where relevant income tax issues, for U.S. clients with foreign property or contacts or non-U.S. clients with U.S. property or U.S. beneficiaries. The committee prepares comments on legislation and regulations, publishes information for Section members on these topics, and participates in or sponsors Section CLE programs. This committee also considers the ways to improve the laws that affect international estate planning.

**Tax Litigation and Controversy**

This committee focuses on procedural and practice developments with respect to disputes with the Internal Revenue Service, including appellate procedures within the IRS, settlement techniques, litigation in the U.S. Tax Court, Court of Claims, U.S. District Court, and in appellate courts. The committee publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.
**LITIGATION, ETHICS, AND MALPRACTICE GROUP**

The Litigation, Ethics, and Malpractice Group includes the Probate and Fiduciary Litigation and Controversy and the Ethics and Malpractice Committees. The first deals with all aspects of disputes, litigation and alternative dispute resolution involving wills and trusts, private and charitable trusts, and related controversies involving conservatorships and guardianships. The second deals with ethical and malpractice issues that arise in the estate and trust context.

**Alternate Dispute Resolution**

This committee was formed in recognition of the importance to our practices of the quickly evolving world of ADR, with emphasis on the role it plays in resolving trust and estate disputes. The committee also addresses the drafting and use of specific provisions for arbitration and mediation in estate planning documents and other family agreements. The committee creates and promotes CLE programs and publications which focus on or involve developments in ADR related to probate and fiduciary disputes. The committee tracks emerging trends as well as practice pointers, and is a forum for the discussion of the resolution of disputes, either before or after litigation has commenced, whether through mediation, arbitration or otherwise.

**Ethics and Malpractice**

This committee reviews the changing role of the lawyer in modern estate planning, and evaluates the potential liabilities of the estate lawyer to clients and others arising out of a modern trusts and estates law practice. The committee assesses insurance or other methods of financial protection for the practitioner and focuses on the changing developments in the ethical rules affecting both the estate planner and the probate litigator.

**Probate & Fiduciary Litigation**

This committee reviews developments related to estate and trust litigation, including will contests, surcharge litigation, contested guardianships and conservatorships and alternative dispute resolution. It studies selected issues, such as the right to a jury trial and the availability of punitive damages. The committee also analyzes specific evidentiary questions (for example, attorney-client relationships, attorney-work product and ethical and conflict of interest issues in the field). The committee publishes information for Section members on these topics, and participates in or sponsors Section CLE programs.

**NON-TAX ESTATE PLANNING CONSIDERATIONS GROUP**

This group is comprised of committees that focus upon estate planning and estate and trust administration issues other than taxation as well as on wealth planning issues and includes committees on financial and insurance planning and asset protection planning. Probate and trust attorneys who want to understand their clients' entire financial situation and protect their clients' families against more than probate and death taxes will find the information these committees provide crucial to their practice. This group also assists the practitioner to develop estate and trust plans that are sustainable over time.

**Asset Protection Planning**

This committee focuses on the planning techniques available to preserve and protect accumulations of wealth from the multitude of potential claims arising from future litigation, government expropriation and other threats. The committee members utilize domestic as well as offshore planning tools to accomplish clients' objectives. The committee's agenda includes educating members of the bar as to the legitimate objectives, propriety of and need for asset protection planning. The committee monitors domestic and foreign legislative litigation developments in this area, participates in CLE programs and publishes information for Section members on these topics.
Financial Planning and Risk Management
This committee focuses on insurance issues of all kinds, including life insurance, disability insurance, long-term care insurance, health, property, and casualty insurance (with primary emphasis being on life insurance). The committee has endeavored to educate lawyers concerning each type of insurance. A major project of the committee has been the initiation of the ‘insurance Counselor’ series, which is a series of primers on various insurance topics. Other projects include preparation of a standard form for the assignment of life insurance policies to irrevocable trusts. In addition, the committee frequently participates in programs at the Section meetings.

Non-Tax Issues Affecting the Planning and Administration of Estates and Trusts
The committee discusses any non-tax issues relating to trusts and estates that are of interest to its members. Activities of the committee have included sponsoring CLE programs at various ABA meetings, publishing articles in Probate and Property and other ABA publications, and commenting on proposed legislation.

TRUST and ESTATE PRACTICE GROUP
The Practice Group consists of four committees that focus on unique issues regarding the way trusts & estates lawyers practice the law. The group’s overarching goal is to assist our members in managing a legal practice that effectively assists the modern client and is personally rewarding and profitable.

Digital Property
The Digital Property Committee addresses the planning and administration of client’s digital property and how the trusts & estates practice must evolve to accommodate a more digital focused client.

Economics and Technology of the Practice
The Economics and Technology of the Practice Committee explores ways to develop and maintain a profitable, service-oriented and efficient estate planning practice.

Emotional and Psychological Issues in Estate Planning
The Emotional and Psychological issues in estate planning committee prepares trusts & estates lawyers to manage the multi-faceted human vulnerabilities surrounding the estate planning and administration process and the emotional effects of wealth.