

**TAX, PROCEDURAL AND ADMINISTRATION RULES:
CONTRASTING REVOCABLE TRUSTS WITH ESTATES**

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**ESTATE PLANNING COUNCIL OF CENTRAL TEXAS
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EDUCATION:

University of Texas School of Law, J.D. with High Honors, 1982. Chancellors; Order of the Coif; Associate Editor, *Texas Law Review*; Member, Board of Advocates.
University of Arizona, B.B.A. with High Distinction, 1979. Beta Alpha Psi; Beta Gamma Sigma.

OTHER QUALIFICATIONS:

Board Certified, Estate Planning and Probate Law, Texas Board of Legal Specialization.
Admitted to Practice: State Bar of Texas; Federal District Court for the Southern District of Texas; United States Tax Court.
Certified Public Accountant, Texas, Certified 1983.
Adjunct Professor, University of Houston School of Law, 1988–, teaching Income Taxation of Trusts and Estates and Postmortem Estate Planning.

PROFESSIONAL ACTIVITIES:

Fellow, The American College of Trust and Estate Counsel (Estate Planning, Business Planning and Fiduciary Income Tax Committees).
Associate Editor, ACTEC LAW JOURNAL.
Member, State Bar of Texas (Sections of Real Property, Probate and Trust Law; Taxation); Houston Bar Association (Sections of Probate, Trust and Estate; Taxation); College of State Bar of Texas; Texas Academy of Probate and Trust Lawyers; Houston Estate and Financial Forum; Houston Business and Estate Planning Council
Member, Texas Society of Certified Public Accountants, Houston Chapter; American Institute of Certified Public Accountants.

RECENT SPEECHES AND PUBLICATIONS:

Co-Author: Streng & Davis, RETIREMENT PLANNING—TAX AND FINANCIAL STRATEGIES (2nd ed., Warren, Gorham & Lamont (2001 updated annually).
Author/Speaker: *Tax, Procedural And Administration Rules: Contrasting Revocable Trusts with Estates*, 46th Annual Southern Federal Tax Institute, 2011.
Author/Speaker: *Update on Administering 2010 Estates – What Have We Learned So Far?*, State Bar of Texas 35th Annual Advanced Estate Planning and Probate Course, 2011.
Panelist: *Keeping Your Plan From Getting Waylaid in Administration*, State Bar of Texas 17th Annual Advanced Estate Planning Strategies Course, 2011.
Author/Speaker: *2010 and Beyond: Estate Planning and Administration Issues*, State Bar of Texas 21st Annual Estate Planning and Probate Drafting Course, 2010.
Author/Speaker: *2010 Estate Tax Rules*, San Antonio Estate Planning Council, 2010.
Author/Speaker: *Practical Issues and Esoterica of Form 1041 Preparation and Presentation*, 45th Annual Southern Federal Tax Institute, 2010.
Panelist: *2010 and Beyond*, 25th Annual South Texas College of Law Wills and Probate Institute.
Author/Speaker: *Estate Planning in Changing and Challenging Times*, Texas Society of CPAs Advanced Estate Planning Conference, 2010.
Panelist/Author: *Practicing in Interesting Times—Administering Estates in 2010: Pre-Mortem and Post-Mortem Income Tax Issues*, The American College of Trust and Estate Counsel Summer Meeting, 2010.

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EDUCATION:

- LL.M., Tax Law, University of Houston Law Center, 1996
- J.D., Texas Tech University School of Law, 1992
- B.A., Psychology, B.A., Sociology, University of Texas at Austin, 1987

OTHER QUALIFICATIONS:

- Board Certified, Estate Planning and Probate Law, Texas Board of Legal Specialization
- Admitted to Practice: State Bar of Texas; Federal District Court for the Southern District of Texas; United States Tax Court

PROFESSIONAL ACTIVITIES:

- Real Estate, Probate and Trust Law Section, State Bar of Texas, (Member, Probate Law Committee, 2011-2012)
- Tax Section, State Bar of Texas (Vice Chair, Estate and Gift Tax Committee, 2011-2012)
- Member, State Bar of Texas (Sections of Real Property, Probate and Trust Law; Tax); Houston Bar Association (Section of Probate, Trust and Estate); College of State Bar of Texas; Houston Estate and Financial Forum

SPEECHES AND PUBLICATIONS:

- Author/Panelist: *2011 and Beyond: Back to the Future*, State Bar of Texas 17th Annual Advanced Estate Planning Course, 2011
- Author/Panelist: *2010 and Beyond: Estate Planning and Administration Issues*, South Texas College of Law Wills & Probate Institute, 2010