Charles A. Redd

PARTNER

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Direct: 314.259.4534

Office: St. Louis

Clary concentrates his practice in estate planning, estate and trust administration and estate and trust-related litigation.

He has a preeminent, national reputation for developing and implementing unique solutions to complex problems, resolving intra-family disputes efficiently and sensitively and providing practical advice for current and future generations.

Prior to joining the firm, Clary was a trusts and estates partner in two large law firms, a trust administrator at First Wisconsin Trust Company (now U.S. Bank, N.A.) in Milwaukee and an assistant counsel at Centerre Trust Company of St. Louis (now Bank of America, N.A.).

Deeply involved in the intertwined legal and practical aspects of wealth preservation and transmission, Clary works on complex estates, trusts and estate planning projects, some involving assets valued at over a billion dollars. Using his substantial expertise in resolving estate, gift, generation-skipping transfer and fiduciary income tax issues, he designs tax-efficient structures for high-net worth families and individuals. His experience in fiduciary litigation encompasses will and trust construction cases, will contests, contests of trust instruments, contested claims, breach of fiduciary duty cases and other types of cases involving estates and trusts.

PRACTICES & INDUSTRIES

Tax, Trusts & Estates

Nonprofit Organizations, Charitable Planning & Foundations

Estate & Trust Litigation

Income Tax

ADMISSIONS

Illinois, 1991

Missouri, 1980

Wisconsin, 1979

U.S. District Court for the Eastern District of Missouri

U.S. District Court for the Eastern District of Wisconsin

U.S. District Court for the Western District of Wisconsin

U.S. Tax Court

EDUCATION

Saint Louis University, J.D., 1979

Saint Louis University, B.A., History, *summa cum laude*, 1976

Clary has been married for 45+ years, has four adult children of whom he is very proud and nine beautiful grandchildren who keep him young. He is an avid runner and cyclist, loves to tackle home and yard improvement and maintenance projects, and is a passionate, glass-pounding, face-painting St. Louis Blues hockey fan.

EXPERIENCE

Clary has extensive experience in and knowledge regarding the drafting of wills, trust instruments, durable powers of attorney, marital agreements and other estate planning documents.

His tax counsel encompasses pre- and post-death tax planning for individuals, trusts and estates, preparation and filing of estate tax returns, gift tax returns and fiduciary income tax returns.

Clary represents individual and corporate fiduciaries in all aspects of estate administration, and resolves conflicts, including contentious litigation, in the Probate Division and other equity divisions of the Circuit Court.

He was the principal author and played a significant role in the enactment of the Missouri Family Trust Company Act.

As chairman of The Missouri Bar's Health Care Durable Power of Attorney Subcommittee, Clary played a significant role in the drafting and enactment of the Missouri Durable Power of Attorney for Health Care Act.

He is an elected member of The American Law Institute and a fellow of The American College of Trust and Estate Counsel, serving on several committees and having previously served as a Regent and as Missouri State Chair.

Clary was an adjunct professor of law (Estate Planning) at Northwestern University School of Law for fifteen years.

He is a member of the Advisory Committee for the Heckerling Institute on Estate Planning.

- Phi Beta Kappa

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He was recognized as "Distinguished Estate Planner of the Year" for 2023 by the Estate Planning Council of St. Louis.

He serves as Co-Chair of the Editorial Advisory Board of, and writes a regular column in, *Trusts & Estates* magazine.

Clary speaks and writes frequently on topics in the trusts and estates field. Among his numerous nationwide speaking engagements, he is the lead presenter in Cannon Financial Institute's monthly estate planning teleconference series.

RECOGNITIONS

Named in *Missouri Lawyers Weekly* Tax and Estate Planning "POWER LIST," 2022

Named in Missouri & Kansas 2019 - 2022 *Super Lawyers* among "Top 100" in Missouri and Kansas and "Top 50" in St. Louis

Inducted into the Estate Planning Hall of Fame® by the National Association of Estate Planners and Councils, November 8, 2018

Received The Missouri Bar President's Award, 1991

Recognized in *The Best Lawyers in America®* for 31 consecutive years

Recognized as *Best Lawyers'* 2012 St. Louis Trusts and Estates Lawyer of the Year

Recognized as *Best Lawyers'* 2012 - 2015 St. Louis Litigation - Trusts and Estates Lawyer of the Year

Recognized as one of America's Leading Lawyers by *Chambers High Net Worth* in the "Private Wealth Law" category for the Central Region of the U.S. as well as for Missouri. In the 2021 edition, Clary is recognized as a highly regarded practitioner with extensive experience assisting high net worth clients with estate planning, tax planning and the administration of trusts. A wealth commentator remarks: *"He is just wicked smart; he is truly an expert."* Another interviewee says: *"I consider Clary to be highly intelligent and a lawyer who knows the applicable trusts and estates law exceedingly well. He is a great adviser as to how to choose strategies on a particular issue."*

PROFESSIONAL & CIVIC ACTIVITIES

State Bar of Wisconsin

The Missouri Bar, Probate and Trust Committee

Illinois State Bar Association, Section on Trusts and Estates

The Bar Association of Metropolitan St. Louis, Probate and Trust Section, Past Chairman

American College of Trust and Estate Counsel (ACTEC), Fellow (Past Regent; Past Missouri State Chair)

American Law Institute, Elected Member

Estate Planning Council of St. Louis

NEWS

Redd Provides Analysis of In Terrorem Clauses in Wills and Trust Instruments in *The Practical Lawyer*
03.25.2024

Trusts & Estates Features Insight for Estate Planning Professionals in 2024 From Clary Redd
01.17.2024

Super Lawyers Recognizes 29 from Stinson on Missouri and Kansas Top Lists
11.14.2023

175 Stinson Attorneys Selected to the 2024 *Best Lawyers in America* List
08.17.2023

Stinson Attorneys Recognized in *Chambers'* 2023 High Net Worth Guide
07.24.2023

Estate Planning Council of St. Louis Honors Redd with Distinguished Estate Planner of the Year Award
06.15.2023

Super Lawyers© Recognizes 26 Stinson Attorneys in Missouri and Kansas
11.14.2022

152 Stinson Attorneys Selected to the 2023 *Best Lawyers in America* List
08.18.2022

Clary Redd Discusses Treasury Department's Recent Proposal to Limit Tax Saving Opportunities in *Financial Planning*
05.17.2022

Charley Jensen, Clary Redd and Jay Simpson Named to Tax and Estate Planning "POWER LIST"
04.25.2022

Clary Redd Publishes Lead Article in January 2022 Issue of *Trusts & Estates* Magazine
02.09.2022

Super Lawyers Recognizes 21 Stinson Attorneys in Missouri and Kansas
11.15.2021

Clary Redd Discusses Estate and Gift Taxes Clawback from Trusts in *Financial Planning*
09.24.2021

Clary Redd Publishes 2020 Year in Review Article in *Trusts & Estates* Magazine
01.25.2021

Stinson Attorneys Named to 2020 Kansas & Missouri *Super Lawyers* and Rising Stars
11.16.2020

112 Stinson Attorneys Selected to the 2021 *Best Lawyers in America* List
08.20.2020

Chambers USA Recognizes Stinson Attorneys and Practice Groups Nationwide
04.29.2020

Clary Redd Publishes 2019 Year in Review Article in *Trusts & Estates Magazine*
01.13.2020

SPEAKING ENGAGEMENTS

"Spousal Lifetime Access Trusts – Opportunities and Obstacles," The Conner-Zaritsky 45th Annual Advanced Estate Planning and Administration Seminar 2024, April 26, 2024

"Spousal Lifetime Access Trusts – Opportunities and Obstacles," ACTEC Southern Region Meeting, April 13, 2024

"Recent Developments and Current Trends in Estate Planning," USC Gould School of Law 2024 Tax Institute, January 24, 2024

"Wrap-Up: Onward and Upward," 58th Annual Heckerling Institute on Estate Planning, January 12, 2024

"Selected Estate Planning Recent Developments," Greater Memphis Community Foundation, December 14, 2023

"When Doing What's 'Right' Might be Wrong," 60th Annual Hawaii Tax Institute, November 7, 2023

"Selected Estate Planning Recent Developments," 60th Annual Hawaii Tax Institute, November 6, 2023

"Selected Estate Planning Recent Developments," 71st Annual Montana Tax Institute, October 13, 2023

"Selected Estate Planning Recent Developments," Kansas City Estate Planning Society, September 26, 2023

"Notre Dame 2023: Review of Conference Presentations and Key Takeaways," 49th Annual Notre Dame Tax & Estate Planning Institute, September 22, 2023

"Current Developments of Importance to Estate Planners," 49th Annual Notre Dame Tax & Estate Planning Institute, September 21, 2023

"Preventing Estate Litigation – 'In Terrorem' Clauses," ACTEC/ALI-CLE Webinar, September 14, 2023

"Estate Planning in 2023: The Pursuit of Excellence in Contemporary Estate Planning," 29th Annual Salvation Army Estate & Charitable Giving Seminar, September 12, 2023

"Charitable Planning Bonanza," 29th Annual Salvation Army Estate & Charitable Giving Seminar, September 12, 2023

"Don't Overlook the Power of Powers," 29th Annual Salvation Army Estate & Charitable Giving Seminar, September 12, 2023

"Giving Income Tax Considerations the Respect They Deserve," 29th Annual Salvation Army Estate & Charitable Giving Seminar, September 12, 2023

"Failure to Recognize What Could be Serious Ethics-Related Problems," 29th Annual Salvation Army Estate & Charitable Giving Seminar, September 12, 2023

"Notable Developments in Estate Planning & Administration," 50th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky Rosenberg College of Law, August 3, 2023

"Spousal Lifetime Access Trusts – Opportunities and Obstacles," 50th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky Rosenberg College of Law, August 3, 2023

"Selected Recent Developments and Current Trends in Estate Planning," Greater New Jersey Estate Planning Council, June 14, 2023

“Recent Developments of Interest to Estate Planners,” 50th Annual Midwest Estate, Tax & Business Planning Institute, Indiana Continuing Legal Education Forum, June 8, 2023

“Selected Recent Developments and Current Trends in Estate Planning,” Tri-State Trust Conference, April 27, 2023

”Recent Developments and Current Trends in Estate Planning,” USC Gould School of Law 2023 Tax Institute, January 25, 2023

”Wrap-Up: It Ain’t Over Till It’s Over,” 57th Annual Heckerling Institute on Estate Planning, January 13, 2023

”Selected Estate Planning Recent Developments,” 59th Annual Hawaii Tax Institute, November 7, 2022

”No Good Deed Goes Unpunished,” 59th Annual Hawaii Tax Institute, November 8, 2022

”Spousal Lifetime Access Trusts – Opportunities and Obstacles,” 57th Annual Southern Federal Tax Institute, October 27, 2022

”Selected Estate Planning Recent Developments,” Kansas City Estate Planning Society, October 21, 2022

”Selected Estate Planning Recent Developments,” 70th Annual Montana Tax Institute, October 14, 2022

”Estate Planning & Fiduciary Litigation Seminar,” Kansas City, Minneapolis, St. Louis, September 2022

”It Seemed Like a Good Idea at the Time: Making Changes to an Irrevocable Trust,” Washington, D.C. Estate Planning Council, September 23, 2022

”Estate Planning in 2022: Seizing Opportunities and Avoiding Obstacles,” Salvation Army, September 8, 2022

”Designing Estate Plans to Avoid or Withstand Challenges,” Salvation Army, September 8, 2022

”Ethics Issues for Estate Planners Before the Engagement Begins,” Salvation Army, September 8, 2022

”Notable Developments in Estate Planning & Administration,” 49th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky Rosenberg College of Law, July 29, 2022

”Contemporary Trust Administration Challenges,” 49th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky Rosenberg College of Law, July 29, 2022

"Selected Post-Mortem Tax Planning Strategies and Elections," 46th Annual American Institute on Federal Taxation, June 15, 2022

"Recent Developments of Interest to Estate Planners," 49th Annual Midwest Estate, Tax & Business Planning Institute, Indiana Continuing Legal Education Forum, June 9, 2022

"Selected Recent Developments in Estate Planning," Fiduciary Education Foundation Continuing Education Conference, May 19, 2022

"It Seemed Like a Good Idea at the Time: Making Changes to an Irrevocable Trust," 56th Annual Heckerling Institute on Estate Planning, March 31, 2022

"Recent Legislative Developments Update," *Trusts & Estates* Virtual Forum, March 2, 2022

"Basis Bonanza: Dealing with Consistency Rules and Generating Step-Up,"14th Annual Texas Tech University School of Law Estate Planning and Community Property Law Journal CLE & Expo, February 25, 2022

"Recent Developments and Current Trends in Estate Planning," USC Gould School of Law 2022 Tax Institute, January 26, 2022

"Basis Bonanza: Dealing with Consistency Rules and Generating Step-Up," 59th Annual Great Plains Federal Tax Institute, December 2, 2021

"The Junction of Excellent Estate Planning and Terrible Trust Administration," 58th Annual Hawaii Tax Institute, November 15, 2021

"Selected Estate Planning Recent Developments," 58th Annual Hawaii Tax Institute, November 15, 2021

"Selected Estate Planning Recent Developments," 'Bank of America Virtual Fiduciary Professionals' Conference, October 28, 2021

"Basis Bonanza: Dealing with Consistency Rules and Generating Step-Up," 56th Annual Southern Federal Tax Institute, October 27, 2021

"Current Developments of Importance to Estate Planners," 47th Annual Notre Dame Tax & Estate Planning Institute, October 21, 2021

"Tying It All Together – Wrap-Up," 47th Annual Notre Dame Tax & Estate Planning Institute, October 22, 2021

"Drafting and Strategies to Avoid Litigation," ACTEC Heart of America Institute, October 22, 2021

"Selected Estate Planning Recent Developments," 69th Annual Montana Tax Institute, October 15, 2021

"Post-Mortem Tax Elections and Strategies," ACTEC 2021 Fall Meeting, October 9, 2021

"Selected Estate Planning Recent Developments," Kansas City Estate Planning Society, September 23, 2021

"Ethics Issues Facing Trusts and Estate Practitioners," Greenville Estate Planning Council 2021 Fall Seminar, September 16, 2021

"Notable Developments in Estate Planning & Administration," 48th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky Rosenberg College of Law, July 29, 2021

"Picking Up the Pieces: Post-Divorce Planning," 48th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky Rosenberg College of Law, July 29, 2021

"Recent Developments in Valuation and Inclusion in the Gross Estate," The Society of Trust and Estate Practitioners (STEP-St. Louis), July 21, 2021

"Recent Developments of Interest to Estate Planners," 48th Annual Midwest Estate, Tax & Business Planning Institute, Indiana Continuing Legal Education Forum, June 3, 2021

"We Saw. We Heard. We Read. We Learned.," 55th Annual Heckerling Institute on Estate Planning, May 6, 2021

"Estate Planning for All Professionals," Red River Valley Estate Planning Council, March 17, 2021

"Recent Developments and Current Trends in Estate Planning," USC Gould School of Law 2021 Tax Institute, January 29, 2021

"Key Federal & State Considerations and Opportunities in 2021," *Trusts & Estates* Virtual Forum, January 12, 2021

"Hot Topics As We Move Into the Third Decade," Keynote Presentation at 10th Annual AEP and EPLS Forum and Election Ceremony for the National Association of Estate Planners and Councils Estate Planning Hall of Fame® Class of 2020, December 2, 2020

"Post-Election Debriefing: The Future of Estate Planning," Association of Trust Organizations, November 19, 2020

"Hot Topics and New Developments in Estate Planning," Federal Tax Institute of New England, November 13, 2020

"Selected Estate Planning Recent Developments," Kansas City Estate Planning Society, October 7, 2020

"Things About Which We Should be Fired Up, Worried, Surprised, or Shocked," 47th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 30, 2020

"Identifying Landmines and Minimizing Battle Scars in Conflicts Between Trustees and Beneficiaries," 47th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 30, 2020

"Recent Developments of Interest to Estate Planners," 47th Annual Midwest Estate, Tax & Business Planning Institute, Indiana Continuing Legal Education Forum, June 4, 2020

"Recent Developments and Current Trends in Estate Planning," USC Gould School of Law 2020 Tax Institute, January 29, 2020

"Finishing Strong," 54th Annual Heckerling Institute on Estate Planning, January 17, 2020

"Current Developments in Estate and Tax Planning 2019," ACTEC/ALI-CLE Webinar, December 5, 2019

"Recent Developments Facing All Wealth Transfer Advisors and Current Transfer Tax Changes Under the Trump Tax Cuts and Jobs Act," 56th Annual Hawaii Tax Institute, Hawaii Tax Institute Foundation and Chaminade University of Honolulu, November 4, 2019

"Annual Estate Planning Update," 67th Annual Montana Tax Institute, October 26, 2019

"Current Developments and Planning Ideas We Find Fun and Interesting," Federal Tax Institute of New England, October 24, 2019

"Recent Developments in Estate Planning," Kansas City Estate Planning Society, October 16, 2019

"Malpractice and Ethics Lapses in Estate Planning," Red Shield Symposium (Salvation Army), October 15, 2019

"Modification, Termination and Decanting of Trusts," Red Shield Symposium (Salvation Army), October 15, 2019

"Selected Aspects of Estate Planning With Retirement Assets," Red Shield Symposium (Salvation Army), October 15, 2019

"Latest & Greatest Developments in Estate Planning & Trust Administration," Red Shield Symposium (Salvation Army), October 15, 2019

"Basis Bonanza: Dealing with Consistency Rules and Generating Step-Up," Florida Bar Tax Section Meeting, October 11, 2019

"Current Estate and Income Tax Topics," Sioux Falls Estate Planning Council, October 10, 2019

"Current Developments of Importance to Estate Planners," 45th Annual Notre Dame Tax & Estate Planning Institute, September 26, 2019

"The Junction of Excellent Estate Planning and Terrible Trust Administration," Rocky Mountain Estate Planning Council, September 4, 2019

"The Junction of Excellent Estate Planning and Terrible Trust Administration," 40th Annual North Carolina Bar Association Estate Planning & Fiduciary Law Program, July 27, 2019

"Designing Estate Plans to Withstand Challenges," 46th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 26, 2019

"Ethics Issues Arising In Concurrent Representation of Spouses and Other Family Members," 46th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 26, 2019

"Notable Developments in Estate Planning," 46th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 25, 2019

"Selected Aspects of Estate Planning With Retirement Assets," 43rd Annual American Institute on Federal Taxation, June 21, 2019

"Directed Trusts: Understanding the Risks and Avoiding Liability," 2019 Minnesota Probate & Trust Law Section Conference, June 11, 2019

"Estate Planning and Administration After the Tax Cuts and Jobs Act," 19th Annual Oregon Tax Institute, June 6, 2019

"The Junction of Excellent Estate Planning and Terrible Trust Administration," Community Foundation of Louisville, May 9, 2019

"Drafting and Strategies to Avoid Litigation," ACTEC Heart of America Institute, March 1, 2019

"Modification and Termination of Trusts: A Double-Edged Sword," Arkansas Bar Association 2019 Mid-Year Meeting, February 7, 2019

"Income Tax Considerations in Estate Planning and Estate and Trust Administration," Arkansas Bar Association 2019 Mid-Year Meeting, February 7, 2019

"The Junction of Excellent Estate Planning and Terrible Trust Administration," Arkansas Bar Association 2019 Mid-Year Meeting, February 7, 2019

"Recent Developments and Current Trends in Estate Planning," USC Gould School of Law 2019 Tax Institute, January 30, 2019

"We Saw. We Heard. We Read. We Learned." 53rd Annual Heckerling Institute on Estate Planning, January 18, 2019

"Basis Bonanza: Dealing With Consistency Rules and Generating Step-Up," Estate Planning Council of St. Louis, December 10, 2018

"To Be or Not to Be a Directed Trustee; Understanding the Duties, Responsibilities, Risks and Rewards," 55th Annual Hawaii Tax Institute, Hawaii Tax Institute Foundation and Chaminade University of Honolulu, November 6, 2018

"Recent Developments Facing All Wealth Transfer Tax Changes Under the Trump Tax Cuts and Jobs Act," 55th Annual Hawaii Tax Institute Foundation and Chaminade University of Honolulu, November 5, 2018

"Estate Planning and Administration After the Tax Cuts and Jobs Act," 53rd Annual Southern Federal Tax Institute, October 25, 2018

"Do 'Huge' Changes in the Tax Law Make Estate Planning Great Again?" 66th Annual Montana Tax Institute, October 19, 2018

"Estate Planning in 2018," The Red Shield Symposium (Salvation Army), October 16, 2018

"When Actions Speak Louder Than Words," The Red Shield Symposium (Salvation Army), October 16, 2018

"Designing and Administering Trust Distribution Mechanisms," The Red Shield Symposium (Salvation Army), October 16, 2018

"Ethics Issues Facing Trusts and Estates Practitioners," The Red Shield Symposium (Salvation Army), October 16, 2018

"Current Developments of Importance to Estate Planners," 44th Annual Notre Dame Estate Planning Institute, October 11, 2018

"Do 'Huge' Changes in the Tax Law Make Estate Planning Great Again?" Kansas City Estate Planning Society, September 20, 2018

"Disclaimers in Estate Planning: Basic Rules and Interesting Uses," 45th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 11, 2018

"Notable Developments in Estate Planning," 45th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 11, 2018

"Situational Planning: Here's What We Got; Here's What We Do; and Why We Do This and Not That," 45th Annual Midwest-Midsouth Estate Planning Institute, University of Kentucky College of Law, July 11, 2018

"All The Fun We Are Having Now: Reflections on Current Planning Opportunities and Recent Developments with a Special Emphasis on Generating New Basis," 42nd Annual American Institute on Federal Taxation, June 27, 2018

"Do 'Huge' Changes in the Tax Law Make Estate Planning Great Again?" 29th Annual Trust & Estate Planning Institute, The Bar Association of Metropolitan St. Louis, May 3, 2018

"Basis Bonanza: A Few Creative Ways to Generate Basis Step-Up," 2018 MOKAN Trust & Financial Services Conference, May 2, 2018

"Protecting Beneficiaries from Themselves and Others," 2018 Spring Meeting, Special Needs Alliance, March 22, 2018

Developments in Trusts & Estates
02.22.2024

2023 Estate Planning & Fiduciary Litigation- Minneapolis
Stinson LLP - 50 South Sixth Street, Suite 2600 Minneapolis, MN 55402, 09.14.2023

2023 Estate Planning & Fiduciary Litigation- St. Louis
The Ritz - Carlton 100 Carondelet Plaza St. Louis, MO 63105, 09.07.2023

Developments in Trusts & Estates
06.13.2023

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2022 Business Taxation Update
11.02.2022

Estate Planning and Fiduciary Litigation Seminar - St. Louis
09.28.2022

Estate Planning and Fiduciary Litigation Seminar - Minneapolis
Stinson, LLP, 09.21.2022

Estate Planning & Fiduciary Litigation Seminar - Kansas City
Stinson LLP, 09.13.2022

PUBLICATIONS

"On the Road to Incapacity," *Trusts & Estates*, May 2024

"In Terrorem Clauses," *The Practical Lawyer*, April 2024

"Emerging Topics and Trends to Follow," *Trusts & Estates*, January 2024

"Dealing With a "Bad" Trustee," *Trusts & Estates*, October 2023

"Representation of Others Under the UTC," *Trusts & Estates*, July-August 2023

"Powers of Appointment and Fiduciary Duties," *Trusts & Estates*, May 2023

"Word Formulas That Don't Work...and Those That Do," *Trusts & Estates*, March 2023

"Beware ESG Investing in a Trust," *Trusts & Estates*, December 2022

"Is a Closing Letter Worth $67?" *Trusts & Estates*, October 2022

"Less Giddy About GRATs," *Trusts & Estates*, July-August 2022

"What Basis Consistency Regulations?" *Trusts & Estates*, May 2022

"Screening Clients to Avoid Problems Before They Develop," *Trusts & Estates*, March 2022

"Playing Chess With the Feds," *Trusts & Estates*, January 2022

"Now You See It, Now You Don't: Tangible Personal Property in Trust," *Trusts & Estates*, December 2021

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"After the Divorce: What About Qualified Plan Beneficiary Designations?" *Trusts & Estates*, October 2021

"Includable and Deductible Amounts Not Always the Same," *Trusts & Estates*, July-August 2021

"The Specter of Double Inclusion in the Gross Estate," *Trusts & Estates*, May 2021

"'ING' Trusts Aren't for Everyone," *Trusts & Estates*, March 2021

"2020 Leaves an Indelible Imprint on Estate Planning," *Trusts & Estates*, January 2021

"Trust Termination Trepidation," *Trusts & Estates*, November, 2020

"Risky Business: Lawyers Representing Trustees," *Trusts & Estates*, September 2020

"Estate Planning in a Pandemic," *Trusts & Estates*, July 2020

"Can Decanting be a Gift?" *Trusts & Estates*, May 2020

"Assessing the Proper Role of Portability," *Trusts & Estates*, March 2020

"Snoozers and Surprises Pave the Way to 2020," *Trusts & Estates*, January 2020

"To Give or Not to Give...," *Trusts & Estates*, November 2019

"Bulletproofing the Estate Plan," *Trusts & Estates*, September 2019

"Third Party Dealings with Trustees," *Trusts & Estates*, July 2019

"When Diversification by a Trustee May Not be Necessary," *Trusts & Estates*, May 2019

"Making Trust Distributions to Reduce Overall Income Taxes," *Trusts & Estates*, March 2019

"Charting a New Course for Estate Planners in 2019," *Trusts & Estates*, January 2019

"Unexpected Consequences of Irrevocable Grantor Trusts," *Trusts & Estates*, November 2018

"Diving into Discretionary Distributions," *Trusts & Estates*, September 2018

"Are Will Execution Formalities Outmoded?," *Trusts & Estates*, July 2018

"Designating a Beneficiary – Not as Simple as it May Appear," *Trusts & Estates*, May 2018

"Decanting Dilemmas," *Trusts & Estates*, March 2018

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"Many Momentous Mileposts for Estate Planners in 2017," *Trusts & Estates*, January 2018

"In Pursuit of Portability", November, 2017

"Choice of Law," *Trusts & Estates*, November 2017

"Guidance for Avoiding Malpractice in Estate Planning," *Estate Planning*, October 2017

"Answering to Beneficiaries," *Trusts & Estates*, September 2017

"Determining Acceptance of Fiduciary Role – Not Always Simple but Critical," *Trusts & Estates*, July 2017

"The Most Difficult Decision of My Career," *Trusts & Estates*, May 2017

"The Biggest Lie in Life Insurance," *Trusts & Estates*, March 2017

"A Turbulent Time of Twists and Turns," *Trusts & Estates*, January 2017

"When Actions Speak Louder Than Words," *Trusts & Estates* November 2016

"Don't Overlook the Power of Powers," *Trusts & Estates*, September 2016

"State Tax Stew," *Trusts & Estates*, July 2016

"Estate Planning on the Rocks," *Trusts & Estates*, May 2016

"Basis Bonanza: A Few Creative Ways to Generate Step-Up," *Trusts & Estates*, March 2016

"An Eventful Year: Important Legislative, Regulatory and Case Law Developments," *Trusts & Estates*, January 2016

"Is a BDIT Better?," *Trusts & Estates*, November 2015

"Directed Trusts – Who's Responsible?," *Trusts & Estates*, September 2015

"The Ultimate in Dead Hand Control - Incentive Trusts - Part II," *Trusts & Estates*, July 2015

"The Ultimate in Dead Hand Control – Incentive Trusts – Part I," *Trusts & Estates*, May 2015

"Flexibility vs. Certainty – Has the Pendulum Swung Too Far," Trusts & Est *Trusts & Estates*, March 2015

"A New Array of Problems and Possibilities," *Trusts & Estates*, January 2015

Charles A. Redd

Corporate Transparency Act: Trusts Don't Have to Report
12.27.2023

Overview of New Reporting Requirements Under the Corporate Transparency Act
12.05.2023