



**INDEPENDENT TRUSTEE ALLIANCE  
ANNUAL CONFERENCE  
MAY 11-12, 2023  
Dallas, Texas**

[Dallas/Addison Marriott Quorum by the Galleria](#)  
14901 Dallas Parkway Dallas, Texas 75254

All presentations will be streamed live for attendees not able to join in person.

Full Conference Attendance accredited for 8 hours MCLE (includes 1 hour ethics)

**AGENDA**

Times are Central Time Zone

**Wednesday May 10, 2023**

**6:00pm Welcome Reception at the Hotel**  
**Join your colleagues for dinner (included in your registration fee!)**

**Thursday May 11, 2023**

7:30am	Continental Breakfast	
8:00am	Welcome and ITA Business Meeting	Kevin Quinn
8:15am	"Mastering Conflict Situations with Finesse"	Dana Garnett
9:15am	"Starting Things Off Right: Trust Review Best Practices and Pitfalls"	Adam Sherry, Esq.
10:15am	Break	
10:30am	"Care Management"	Jennifer Axelson Jennifer Gazda
11:30am	"Serving as Designated Representative: another opportunity for the Independent Trustee"	Dan Felix, Esq. Theresa Hughes
12:15pm	Lunch with Open discussion	
1:30pm	"Trust Protectors: Guardians of the (Trust) Galaxy"	Jenny Hill Bratt, Esq. Matthew R. Owens, Esq.
2:30pm	"Corporate Transparency Act"	Gary Fletcher, Esq.

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3:30pm	Break	
3:45pm	"Business Practices – Ethics and Competence"	Marguerite Lorenz
4:45pm	Wrap Up	
5:00pm	Adjourn / Group dinner may be organized	

## AGENDA

Times are Central Time Zone

Friday May 12, 2023

7:30am	Continental Breakfast	
8:15am	"Advanced Issues in a Trustee's Duty to Disclose"	David F. Johnson, Esq
9:15am	Open discussion	
12:00pm	Adjourn	

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## **Mastering Conflict Situations with Finesse**

Dana Garnett

If you act professionally and take pride in what you do... (as trustees do!) ... yet sometimes have stressful altercations with your clients, partners or associates that drain you, and you're not sure what to do or say to turn things around for needed progress, results and ease... learn how to master key strategies that reduce stress, boost your overall health, AND help you:

- easily handle tough situations in the moment
- have increased composure in challenging situations
- have increased intuition for fast, effective problem-solving
- enhance communication and prevent miscommunication, and more!

## **Starting Things Off Right: Trust Review Best Practices and Pitfalls**

Adam Sherry, Esq.

Best practices regarding reviewing trust documents from the perspective a trustee, including:

- Things to consider when determining whether to accept a trustee nomination and problematic provisions
- Preparing a trust review memorandum to file for use throughout the entire matter
- How to effectively work with an attorney to limit liability
- Roles
- Responsibilities
- How to maximize value for trust beneficiaries

## **Care Management**

Jennifer Axelson and Jennifer Gazda

As a trustee, you act as a trusted advisor and advocate for your clients. In order to maximize positive outcomes within your support for your clients, it is sometimes optimal to include a third party to offer additional guidance, education, and hands-on support. Care Managers can offer invaluable assistance to you and your clients as professionals focused on healthcare coordination, advocacy, maximized independence, crisis prevention, and the promotion of the overall health and quality of life for individuals. This presentation will outline those instances when incorporating a Care Manager into a client's support team is useful, and best practices for partnering with Care Managers.

## **Serving as Designated Representative: Another Opportunity for the Independent Trustee**

Dan Felix, Esq. and Theresa Hughes

Learn about the role of Designated Representative defined in the UTC and how it can benefit your practice and your beneficiaries.

## **Trust Protectors: Guardians of the (Trust) Galaxy**

Jenny Hill Bratt, Esq. and Matthew R. Owens, Esq.

Take a dive into the role of Trust Protector. When should it be employed and how does it differ from similar fiduciary roles? Who should be appointed to the role and why?

## **Corporate Transparency Act**

Gary Fletcher, Esq.

Anyone, including trustees, with a controlling interest, at least 25%, in a corporation or corporate-like entity will be responsible for filing with FinCEN. Penalties start at \$500/day and filing requirements begin on January 1, 2024.

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## Business Practices – Ethics and Competence

Marguerite C. Lorenz, CTFA, CLPF, MCIT

**Ethics is doing the right thing for the right reason. How do you know it's right??** An Estate Plan is a set of written, dated, and signed documents based on the Probate Code of your State. In this Plan, the Trustor (Grantor, Settlor, Creator, Testator, etc.) grants authority to another person/entity to make **tax, legal, financial and medical decisions**. In this presentation, I hope to give you tools so you can answer this existential question for yourself.

## Advanced Issues In A Trustee's Duty to Disclose

David F. Johnson, Esq.

This presentation deals with both common and advanced issues in disclosing to trust beneficiaries. Duties under trust documents, statutes, and common law. The duty to provide accountings. Limits that can be placed in the duty to disclose by trust documents. Whether the duty to disclose is an active duty or a passive duty and whether disclosure to a representative of a class is adequate. Disclosure when a beneficiary is disabled. Co-trustee issues involved in disclosure obligations. Etc.

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**Dana Garnett** ([www.mindfulstrategy.com](http://www.mindfulstrategy.com))

**Principal, Mindful Strategy**

Dana Garnett is a Credentialed Advanced Mediator with the Texas Mediator Credentialing Association for Civil and Family cases, a Conflict Resolution Specialist and CPA. Founder of The Mindful Strategy LLC she merges her Big 8 Accounting and International Fortune 100 experience with vastly acquired global life lessons.

Prior to relocating to Dallas, she worked and lived as an expatriate for more than 20 years across diverse cultures, including Lagos, Nigeria; Brussels, Belgium; Casablanca, Morocco; and seven years in Bangkok, Thailand where she learned mindfulness directly from Eastern philosophy teachings. First-hand experience to divorce litigation that resulted in personal hardship and serious financial loss lead Dana to the practice of Alternative Dispute Resolution.

Today, along with mediating court-ordered cases, Dana helps small and family business owners resolve serious conflict that is threatening their business – like partner disputes, divorces and lawsuits. She has recently released her new webinar Clear Your Impasse: 5 Key Shifts Family Business Partners Use to Resolve a Seemingly Insurmountable Impasse and Save Their Business, Money and Relationship.

Dana's education and training include: ▪ Master of Arts in Dispute Resolution - Southern Methodist University ▪ Master of Science in Accountancy - University of North Texas ▪ Graduate Certificate in Executive Coaching - Southern Methodist University ▪ Certified Trainer - HeartMath Institute® ▪ Bachelor of Music in Voice Performance - University of North Texas

She sits on the Board of Fulfilling the Vision, a nonprofit group that supports the arts in Dallas, Texas and beyond, through books and media that publicizes Dallas artists who are successful around the world



**Adam Sherry, Esq.** ([www.spectorsherry.com](http://www.spectorsherry.com))

**Partner, Spector & Sherry**

Adam L. Sherry is an attorney specializing in estate planning, trust administration, and probate. Adam earned a Bachelor of Arts degree, *magna cum laude*, from the University of California at San Diego, and a Juris Doctor degree from UCLA School of Law.

Adam is admitted to practice before the courts of California. He is a member of the California Bar Association Trusts and Estates Section and the San Diego County Bar Association Estate Planning, Trust and Probate Law Section. Adam has been recognized by California Western School of Law for his contributions to their pro-bono Community Law Project.

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**Jennifer Axelson** (<https://www.arosacare.com>)

Director of Care Management, Arosa

Jennifer Axelson is the Director of Client Services for Arosa, the largest provider of integrated Care Management in the country. Within her role, she develops and implements programmatic support to optimize client care delivery. She earned her Bachelor of Science in Human Development and Family Relations from Illinois State University, her Secondary Education Teaching Certification from Northern Illinois University, and her Master of Social Work from Aurora University. Jennifer is a Licensed Clinical Social Worker, Certified Case Manager, Certified Life Care Planner, and Certified Medical Cost Projection Specialist. As a practicing Care Manager, the Director of Care Management, and her current role, Jennifer has taken part in or overseen countless assessments and the implementation of their resulting plans of care. Such plans have included care measures specific to the dynamics of aging, in-home equipment and personal care services, chronic and catastrophic medical complexities, chronic pain management, functional limitations, mental health issues, and appropriate vs. abnormal child development. Jennifer has extensive experience in working with attorneys, fiduciaries, and the court systems in multiple US jurisdictions as both an expert witness and guardian/conservator. She has shared her expertise in the field of case management with numerous and varied professional audiences through her speaking engagements and publications



**Jennifer Gazda** (<https://www.arosacare.com>)

Regional Director - Midwest, Arosa

Dr. Jennifer Gazda is Regional Director - Midwest of Arosa, provider of exemplary home care and care management services throughout the United States. Jennifer Gazda has over 20 years experience as a social worker in the Chicagoland area and has vast experience in care management as well as clinical supervision to care managers new to the field. Jennifer obtained her Bachelor of Social work from Valparaiso University, her Master of Social Worker from the University of St. Francis, and her Doctor of Social Work from Aurora University. In addition to her role at Arosa, Jennifer is an Adjunct Professor of social work at Aurora University in Illinois. She also is a current board member of the National Association of Social Workers in Illinois, and is a member of the National Guardianship Association and Aging Life Care Association.

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**Dan Felix, Esq. MCIT ([www.The-Professional-Trustee.com](http://www.The-Professional-Trustee.com))**

**Principal, The Professional Trustee**

Chicago based Daniel P. Felix advises & counsels families and their trustees about trust administration — and in the right situation, Dan serves as trustee. Dan is a licensed Illinois attorney using his legal and other essential skills to help families navigate the rough waters of disability and death. In this unique expertise, Dan works closely with each family's estate & financial planners as well as their other advisors. Insured and, on a project basis, bonded,

Dan has two employees and a roster of sub-contractors he uses as needed to provide professional continuity as well as efficient support. While serving as fiduciary, Dan recommends the use of a trust protector to provide institutional continuity in the event of his own inability to further serve. As an independent trustee, Dan wrote and believes in the Bill of Trust Beneficiary Rights.

Dan is a co-founder of the Independent Trustee Alliance and past President of the Chicago Trustee Collaboratory.

Dan speaks frequently on the subjects of trust structure, trust vision, trust administration, and trusts in crisis, teaching attorneys as well as lay audiences. His articles on these trust topics have appeared in various state, national and international journals, and include a series on Keys to Successful Trust Administration. Copies of his articles from that series and others appear on his website and on LinkedIn.



**Theresa Hughes, MBA, CTFA, AEP ([www.piniondelaware.com](http://www.piniondelaware.com))**

**Principal, Pinion Delaware Individual Trustee**

With over 30 years in the trust business, Theresa has accumulated the kind of expertise and perspective that enables her to handle a wide variety of trusts, often with unique and complex needs that require innovative and flexible solutions. For many good reasons, in affiliation with Santora CPA Group, Pinion has chosen Delaware, a state with trust laws that are known to be

among the most favorable in the country for trust creation and administration.

Delaware laws permit the separation of trustee powers, such as administration, investment management, and discretionary distribution duties, allowing the creator of a trust and their beneficiaries maximum flexibility in the management of their trust.

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**Jenny Hill Bratt, Esq. (<https://www.withersworldwide.com>)**

Partner, Private Client and Tax

Jenny Hill Bratt is a partner in the private client and tax team at the international law firm, Withers. Her practice is focused on US and international estate and income tax planning, trusts and estates administration, family and closely-held business planning and charitable planning and exempt organizations.

She advises US individuals who own foreign assets on the manner in which such assets should be structured as well as their US tax compliance obligations. She routinely employs transfer tax mitigation techniques such as intentionally defective grantor trusts, grantor retained annuity trusts, irrevocable life insurance trusts, and family limited partnerships, among others.

Jenny regularly advises clients with the creation and administration of closely-held family businesses, from choice of entity issues, to the design and implementation of limited partnerships and limited liability companies, structuring tax-efficient wealth transfers and addressing income tax solutions arising from investments and operating businesses.

She also advises clients in planning and implementing charitable gifts including structuring such gifts through charitable remainder trusts and charitable lead trusts. She can also assist clients with the formation of private foundations and private operating foundations and advise such clients on issues that arise in the administration of such entities.

Jenny is a fellow in the American College of Trust and Estate Counsel (ACTEC) and is certified as a specialist in estate planning, trust, and probate law by the State Bar of California Board of Legal Specialization. She served on the Executive Committee of the Trusts and Estates Section of the California Lawyers Association, and was involved in the passing of the California Uniform Trust Decanting Act effective January 1, 2019. Jenny has been ranked on Legal Week's Private Client Global Elite "Ones to Watch" lists since 2019. She holds a B.A. from University of California – San Diego and a J.D. and LL.M. from University of San Diego.

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**Matthew R. Owens, Esq. (<https://www.withersworldwide.com>)**  
Partner, Trust Estates and Inheritance Disputes

Matthew R. Owens is a partner in the trust and estate litigation team at the international law firm, Withers. Matt focuses his practice on trust, estate, and inheritance disputes. He has prosecuted and defended a wide range of matters in probate court, including trust contests, elder abuse actions, accountings, contested conservatorships and claims involving breach of fiduciary duty. His clients include high net worth individuals and families, corporate trustees, and private professional fiduciaries.

Matt has successfully handled numerous trials and arbitrations of trust and estate disputes. He has also handled many appeals, including the following cases that resulted in published opinions:

- *Funsten v. Wells Fargo Bank, N.A.* (2016) 2 Cal.App.5th 959
- *Dunlap v. Mayer* (2021) 63 Cal.App.5th 419

Matt is a certified specialist in estate planning, trust, and probate law by the State Bar of California Board of Legal Specialization. He frequently speaks and writes on trust and estate litigation topics, is a member of the Executive Committee of the Trusts and Estates Section of the California Lawyers Association (TEXCOM), and served as Chair of the Executive Committee of the San Diego County Bar Association's Estate Planning, Trust, and Probate Law Section. He was recognized as a Best Lawyers "Ones to Watch" each year since 2021, has been a Super Lawyers Rising Star each year since 2013, and has been on Legal Week's Private Client "Ones to Watch" list each year since 2017. Matt holds a B.A. from the University of Mississippi and a J.D. from Santa Clara University. Matt is also a registered foreign lawyer in the UK.

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**Gary Fletcher, Esq. (<https://www.nflegal.com>)**  
Partner, Nystedt & Fletcher, PLLC, Tucson, AZ

Gary is both an Attorney and CPA and has practiced law in Tucson for 33 years. Gary is a Fellow of the American College of Trust and Estate Counsel (ACTEC), where he sits as a member of the Asset Protection and Fiduciary Income Tax Committees. His practice is focused on estate, gift, and income taxation, with a concentration in wealth and estate planning and preservation, tax, trust formation and administration, charitable gift planning, complex business transactions and trust, probate, and select commercial litigation, including mediation, alternative dispute resolution and representation before state and federal courts and administrative agencies.

Gary received both his undergraduate (BSBA, with High Distinction, Accounting, 1985) and graduate (JD, Cum Laude, 1989) degrees from the University of Arizona, where he was published member of the Arizona Law Review and subsequently served as a Note and Comment Editor on the Editorial Board. He served as a legislative intern for the Arizona House of Representatives Ways and Means Committee between undergrad and law school (Spring, 1986).

Gary has served on the Board of Directors of Casa de los Ninos for the past 17 years and served as President of the Casa de los Ninos Foundation from 2008 to 2015. Gary was a member the Arizona State Bar Probate and Trust Executive Council from 2013 through 2019, where he served as Treasurer and was active on the Council's subcommittee advocating for Probate and Trust Section concerns regarding the legislation recently enacted as the Arizona Limited Liability Company Act. Gary has recently been a frequent speaker on the Corporate Transparency Act before ACTEC and other professional organizations.

Gary's leisure time (when not speaking on the CTA) is spent with family including his wife, three children ranging in age from 29 to 12 (yes, you read that correctly) and one grandchild.

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**Marguerite C. Lorenz, CTFA, CLPF, MCIT ([www.mytrustee.net](http://www.mytrustee.net))**

**Managing Partner, Lorenz Private Trustees**

Marguerite serves as a Managing Partner in *Lorenz Private Trustees* and has served as a Professional Trustee and Executor on over one hundred cases. Marguerite's book, *Ethics for Trustees 2.0*, gives further understanding to the work of a Fiduciary and its ethical considerations. Marguerite is a frequent presenter for national organizations and conferences. Ms. Lorenz is a member of the National Association of Estate Planners and Councils, is President of the *Estate Planning Group Network* and serves as Vice-Chair of the Board for the *Independent Trustee Alliance*. Follow Ms. Lorenz on *LinkedIn*.

Marguerite is a *California Licensed Professional Fiduciary* (#319), a Certified Trust and Financial Advisor (CTFA) #87097, a Master Certified Independent Trustee through the ITA and has been awarded Certification through the Institute of Certified Bankers/American Bankers Association. She is a Graduate of the National Trust School, American Bankers Association at Northwestern University and holds a Certificate in Professional Fiduciary Management for Trustees from California State University, Fullerton.



**David F. Johnson, Esq. ([www.winstead.com](http://www.winstead.com))**

**Managing Shareholder of Winstead PC's Fort Worth Office**

David maintains an active trial and appellate practice for the financial services industry. David is the primary author of the Texas Fiduciary Litigator blog ([txfiduciaryliterator.com](http://txfiduciaryliterator.com)), which reports on legal cases and issues impacting the fiduciary field in Texas.

David has specialized in trust and estate disputes including: trust modification/clarification, trustee resignation/removal, breach of fiduciary duty and related claims, accountings, will contests, mental competency issues, and undue influence. David's recent trial experience includes:

- Represented a trustee in federal class action suit where trust beneficiaries challenged whether it was the authorized trustee of over 220 trusts;

- Represented trustees regarding claims of mismanagement of assets;

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Represented a trustee who filed suit to modify three trusts to remove a charitable beneficiary that had substantially changed operations;  
Represented a trustee regarding dispute over the failure to make distributions;  
Represented a trustee/bank regarding a negligence claim arising from investments from an IRA account;  
Represented individuals in will contests arising from claims of undue influence and mental incompetence;  
Represented estate representatives against claims raised by a beneficiary for breach of fiduciary duty;  
Represented beneficiaries against estate representatives for breach of fiduciary duty and other related claims; and  
Represented estate representatives, trustees, and beneficiaries regarding accountings and related claims.

David is one of twenty attorneys in the state (of the 84,000 licensed) that has the triple Board Certification in Civil Trial Law, Civil Appellate, and Personal Injury Trial Law by the Texas Board of Legal Specialization. Additionally, David was a member of the Civil Trial Law Commission of the Texas Board of Legal Specialization. This commission writes and grades the exam for new applicants for civil trial law certification. David is a graduate of Baylor University School of Law, *Magna Cum Laude*, and Baylor University, B.B.A. in Accounting.

David has published over twenty (20) law review articles on various litigation topics. David's articles have been cited as authority by: federal courts, the Texas Supreme Court (three times), the Texas courts of appeals (El Paso, Waco, Texarkana, Tyler, Beaumont, and Houston), McDonald and Carlson in their Texas Civil Practice treatise, William V. Dorsaneo in the Texas Litigation Guide, Baylor Law Review, South Texas Law Review, and the Tennessee Law Review. David has presented and/or prepared written materials for over one hundred and fifty (150) continuing legal education courses.

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