Turney P. Berry

Partner

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Turney Berry is a nationally recognized leader in the areas of estate and business planning, estate and trust administration, and charitable giving and tax-exempt organizations. He leads the Firm's Trusts, Estates & Personal Planning Service Team and also serves on the Firm's Executive Committee.

Location

400 West Market Street
Suite 2000
Louisville, KY 40202

Honors

Woodward/White's The Best Lawyers in America® in the areas of Trusts & Estates and Litigation - Trusts & Estates, 1995-2020

Recognized among the Top 50 Kentucky *Super Lawyers®* 2018

Recipient of the National Philanthropy Day Baylor Landrum Award, 2016

Best Lawyers® 2014 Louisville Trusts and Estates "Lawyer of the Year"

Highest Professional Rating (AV®) by *Martindale-Hubbell*

National Association of Estate Planners & Councils Hall of Fame, 2015

Recognized by the Texas Bar Foundation for co-authoring the "Outstanding Law Review Article" of 2015, titled "Retaining, Sustaining, and Obtaining Basis"

Listed as a Kentucky *Super Lawyers®* in the area of Estate Planning & Probate

Listed in *Who's Who in American Law*

Certified as an Accredited Estate Planner® by the National Association of Estate Planners & Councils

Recognized as one of the "Top Lawyers" in the area of Trusts, Wills & Estates Law by *Louisville Magazine*, March 2014

Forty Under Forty: Metro Louisville's Foremost Young

Professional Activities and Memberships

- American College of Trust and Estate Counsel
  - Chair, Estate and Gift Tax Committee
  - State Chair for Kentucky
  - Member of State Laws Committee
  - Member of Charitable Planning and Exempt Organizations Committee
  - ACTEC Liaison to the Uniform Law Commission
  - Member Substantive Chairs, Vice Chairs and Executive Committee
  - Past Regent
  - Past President, ACTEC Foundation
  - Past Chair, Charitable and Tax Exempt Organizations Committee
- National Conference of Commissioners on Uniform State Laws
  - Chair, Uniform Fiduciary Income and Principal Act (UFIPA) (in progress)
  - Vice-Chair, Drafting Committee on Electronic Wills Act
  - Member, Drafting Committee to Revise the Uniform Probate Code (2019)
  - Member, Drafting Committee to Regulate the Management of Fund Raised Through Crowdfunding Efforts
  - Member, Study Committee on Economic Rights of Unmarried Cohabitants
  - Vice-Chair, Directed Trust Act (2017)
  - Chair, Power of Appointment Act (2013)
  - Revised Uniform Fiduciary Access to Digital Assets Act (2015)
  - Trust Decanting Act (2013)
  - Premarital and Marital Agreements Act (2012)
  - Insurable Interests Amendment to the Uniform Trust Code (2010)
  - Real Property Transfer on Death Act (2009)
  - Probate Code Revisions (2008)
- Member, Advisory Council of the Heckerling Institute on Estate Planning
- Fellow, American College of Tax Counsel
- Member, American Law Institute
- American Bar Association (Taxation and Real Property, Probate & Trust Law Sections)
  - Vice Chair, Charitable Planning
  - Real Property, Probate, Trust & Estate Section Conservation Easement Task Force
- Member, National Association of Estate Planners and Councils
- Member, Joint Editorial Board for Uniform Trust and Estate Acts
- Member, Advisory Board of Trusts and Estates Monthly
- Member, Bloomberg BNA Tax Advisory Board (Estates, Gifts, and Trusts)
- Co-Chair, Midwest/Midsouth Estate Planning Seminar (University of Kentucky)
- Teaching Experience
  - Heckerling Graduate Program on Estate Planning, University of Miami

Business Leaders (inaugural class Business First 1996)

Education

1986 - J.D., Vanderbilt University

1983 - B.A., with honors, University of Memphis

1983 - B.L.S., with honors, University of Memphis

Admissions

Supreme Court of Kentucky

Supreme Court of the United States

United States Court of Appeals, Sixth Circuit

School of Law - Planning for the Family Business
    - Vanderbilt University School of Law - Estate Planning and Drafting Seminar; Representing the Family Business, Tax and Non-Tax Aspects; Estate, Gift and Generation-Skipping Transfer Tax
    - University of Louisville Brandeis School of Law - Estate Planning and Drafting (Non-Tax)
    - University of Missouri School of Law - Representing the Family Business
    - Duke University - Donor Advised Funds

- Former Trustee, Southern Federal Tax Institute
- Former Member of the Trusts & Estates Mini-Board on the Economics of the Practice and Risk Management
- Former Member, Council on Foundations
    - Legal Advisory Subcommittee
- Former Member, Revenue Cabinet's Practioner's Liaison Committee
- Former Articles Editor, *The Tax Lawyer*
- Former Co-Chair, Louisville Bar Association (Sections of Estate Planning and Probate and Taxation)
- National Committee on Planned Giving (Kentucky Chapter)
- Louisville Estate Planning Council
- Associate Member, American Association of Life Underwriters
- Kentucky Bar Association (Probate Section)

Presentations

His recent speaking engagements include:

- "Client or Non Client?" Cannon Financial (December 2019)
- "Charitable Planning: From the Simple to the Sophisticated," Baltimore Estate Planning Council (December 2019)
- "Current Estate and Charitable Planning Issues and Strategies, Including Upstream Planning and Planning to Maximize Income Tax Basis," Allied Professionals Planning Conference (December 2019)
- "Notable Developments of Interest for Estate Planners," Blue Grass Estate Planning Council (December 2019)
- "Recent Developments in Estate Planning," Tennessee Federal Tax Conference (November 2019)
- "Bright and Shiny New Ideas, Charitable and Otherwise," Cincinnati Children's Hospital Medical Center (November 2019)
- "Current Estate Planning Trends and Tax-Favorable Techniques for Charitable Giving," Wilderness Trace Community Foundation Professional Advisor Seminar (November 2019)
- "Powers of Appointment: Basics, Basis, and Beyond," 56th Annual NAEPC Advanced Estate Planning Strategies Conference (November 2019)
- "Estate Planning for Professionals," Cannon Financial (November 2019)
- "Upstream Planning for Unused Exclusions and Ethical Considerations and 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 (November 2019)
- "Electronic Wills in The Digital Age," AmericanBar.org Webinar (November 2019)
- "Current Developments and Planning Ideas We Find Fun and Interesting," Federal Tax Institute of New England (October 2019)
- "Unmaking Messes," Cannon Financial (October 2019)
- "Recent Developments in Charitable Planning," Florida Bar Tax Section Meeting (October 2019)
- "Contemporary Uses For Life Insurance In Estate Planning," Cannon Financial Teleconference Series (September 2019)
- "Current Developments of Importance to Estate Planners," 45th Annual Notre Dame Tax and Estate Planning Institute (September 2019)
- “Practical Estate Planning with Art and Collectibles,” Bank of America Private Bank Completing the Picture of Wealth (August 2019)
- “Things About Which We Should Be Fired Up, Worried, Surprised, or Shocked,”

46th Annual Midwest/Midsouth Estate Planning Institute (July 2019)

- “Your Marital Agreement Toolbox,” Cannon Financial Teleconference Series (July 2019)
- “Upstream and Basis Planning” and “Electronic Wills,” Anchorage Bar Association (July 2019)
- “Ethics Issues In A Modern Estate Planning Practice,” Cannon Financial Teleconference Series (June 2019)
- “The Uniform Fiduciary Income and Principal Act: Trust Law Finally Catches Up With Trust Practice” and “Bright Thoughts from the Luminaries Panel,” American Bar Association 2019 RPTE National CLE Conference (May 2019)
- “Charitable Giving For Family Business Families,” Jewish Federation of South Palm Beach County Annual Seminar for Professionals (May 2019)
- “New And Enduring Problems In Business Succession Planning,” Cannon Financial Teleconference Series (May 2019)
- “Where Does Your Trust Live,” Cannon Financial Teleconference Series (April 2019)
- “Making Charitable Gifts of Business Interests,” ABA Teleconference (April 2019)
- "The Trust has Moved Under Your Feet: Do You Feel the Rules Tumbling Down?" and "ULC Update and Discussion - ULC UTC Redux & UFIPA and Spring Musings About Trust Law, Interesting Current and Future Issues," ACTEC 2019 Annual Meeting (March 2019)
- "The Moving Target: Planning For Clients With Net Worth Over $11 Million," Cannon Financial Teleconference Series (February 2019)
- "2018 Tax Developments for Estates, Gifts and Trusts," Bloomberg Tax Webinar (February 2019)
- "The New 'Moderately Wealthy': Planning For Clients With Net Worth Under $11 Million," Cannon Financial Teleconference Series (January 2019)
- "Navigating the New Uniform Fiduciary Income and Principal Act," American Banker’s Association Webinar (January 2019)
- "Why Giving is Important Despite No Tax Advantage," Jewish Community of Louisville Life & Legacy Professional Advisory Committee (January 2019)
- "Almost All You Need to Know about Powers of Appointment to Make You a Super Estate Planner," "More of What You Need to Know About Powers of Appointment," and "We Saw. We Heard. We Read. We Learned." 53rd Annual Heckerling Institute on Estate Planning (January 2019)
- "Electronic Wills Act," American Bar Association Professors’ Corner Webinar (January 2019)
- "Recent Developments in Estate Planning," 2018 Tennessee Federal Tax Conference (November 2018)
- "Directed Trusts: Understanding the Risks and Avoiding Liability," Cannon Financial Teleconference Series (November 2018)
- "To Be or Not To Be a Directed Trustee; Understanding the Duties, Responsibilities, Risks and Rewards," Cannon Financial Teleconference Series (November 2018)
- "Recent Developments Facing All Wealth Transfer Advisors and Current Transfer Tax Changes Under the Trump Tax Cuts and Jobs Act," 55th Annual Hawaii Tax Institute (November 2018)
- "The Shift in Planning from Estate Taxes to Income Taxes and the 2017 Tax Act," "The New Uniform Directed Trust Act" and "Charitable Giving for Family Business Families," Arizona Community Foundation and Jewish Community Foundation Tax and Legal Seminar (November 2018)
- "Interesting Charitable Planning Ideas in the Post-Tax Reform Environment," 2018 Delaware Trust Conference (October 2018)
- "Income Tax Considerations in Estate Planning and Estate and Trust Administration," Cannon Financial Teleconference Series (October 2018)
- "Current Developments of Importance to Estate Planners," 44th Annual Notre Dame Tax & Estate Planning Institute (October 2018)
- "Effective Estate and Charitable Planning With Basis On Our Minds," and "Today's Timely, Topical Tips," Dallas Jewish Community Foundation Professional Advisors Seminar (September 2018)
- "Getting Money Out of Trusts: Drafting and Trust Administration Under UFIPA," ALI CLE/ACTEC webcast (September 2018)
- "Obtaining Income Tax Basis and Charitable Planning in the 2018 Environment," and "Taking Advantage of the Charitable, Income Tax, and Estate Tax Gifts

Congress has Given Us (Before They Wise Up)," University of North Carolina Planned Giving (September 2018)

- "Back to Basis: Making Estate Planning Fun For Everyone," ACTEC 2018 Rocky Mountain Regional Meeting (September 2018)
- "Making the Most of Your Client's Philanthropy: Advanced Charitable Planning Techniques and Opportunities," Society of Financial Service Professionals (August 2018)
- "Nothing Succeeds Like Successful Succession," North Carolina Bar Association Estate Planning and Fiduciary Law Section Annual Meeting (July 2018)
- "Management (and Mismanagement) of Trust Assets," Cannon Financial Teleconference Series (July 2018)
- "Notable Developments in Estate Planning," 45th Annual Midwest-Midsouth Estate Planning Institute (July 2018)
- "All the Fun We are Having Now: Reflections on Current Planning Opportunities and Recent Developments with a Special Emphasis on Generating New Basis," American Institute on Federal Taxation (June 2018)
- "Ethics Issues Facing Trusts and Estate Practitioners," Cannon Financial Teleconference Series (June 2018)
- "Opportunities from the 2017 Tax Act," Louisville Bar Association (June 2018)
- "Recent Developments and Planning Opportunities After the Tax Act: It's Summertime but is the Living Easy?" 45th Annual Midwest Estate, Tax & Business Planning Institute (June 2018)
- "Engaging the Next Generation of Estate Planning Clients," Cannon Financial Teleconference series (May 2018)
- "Update on the New Tax Bill and its Implications for Charitable Giving," Community Foundation of Louisville's 15th Annual Professional Advisor Seminar (May 2018)
- "Top Planned Giving Vehicles for 2018," Charitable Gift Planners of Kentuckiana (May 2018)
- "Hot Tax Topics," Texas Bar Advanced Estate Planning Strategies (April 2018)
- "Charitable Giving: Seeking the Perfect Match Between Donor and Donee," Canon Financial Teleconference Series (March 2018)
- "Powers of Appointment: From Snoozy to Sexy" and "Hot Topics," ACTEC Annual Meeting, San Antonio, Texas (March 2018)
- "Modification and Termination of Trusts: a Double-Edged Sword," Canon Financial Teleconference Series (February 2018)
- "Nothing Succeeds Like Successful Succession," Estate Planning Council of Portland (February 2018)
- "Building Basis, Beyond the Basics: Effective and Efficient Basis Building Strategies for Your Client" and "Trustees, Beneficiaries, Directors! The Uniform Directed Trust Act Can Conjure a Hollywood Ending from Even the Most Difficult Family Script," 52nd Annual Heckerling Institute on Estate Planning (January 2018)
- "Designing Estate Plans to Withstand Challenges," Cannon Financial Teleconference Series (January 2018)
- "Contributing Business Interests to Charity," ABA RPTE (January 2018)
- "Business Succession," Philadelphia Estate Planning Counsel (January 2018)
- "A Comprehensive Checklist for Succession Planning," Bloomberg BNA Webinar (December 2017)
- "Recent Developments," 2017 Tennessee Federal Tax Conference (November 2017)
- "Protecting Beneficiaries From Themselves and Others," Cannon Financial Teleconference series (November 2017)
- "Incorporating New Uniform Acts, and Their Principles, Into Your Practice," The Oklahoma Bar Association Estate Planning, Probate & Trust Section Annual Meeting (November 2017)
- "The Match Game: Emerging Uniform Laws Compared with Delaware," The Delaware Bankers Association 2017 Delaware Trust Conference (October 2017)
- "Making the Most of Your Client's Philanthropy: Advanced Charitable Planning Techniques and Opportunities," LBA Probate and Estate Law Section CLE (October 2017)
- "Don't Overlook the Power of Powers," Cannon Financial Teleconference Series (October 2017)

- "Best Practices in Estate Planning: How to Protect What Matters Most," Vanderbilt Reunion (October 2017)
- "Nothing Succeeds Like Successful Succession," and "Giving the Business…to Charity," Central Indiana Community Foundation Professional Advisor Fall Seminar (September 2017)
- "Family Business Succession Planning: Now More Challenging Than Ever," Cannon Financial Teleconference Series (September 2017)
- "Estate Planning for the 99%" Cannon Financial Teleconference Series (August 2017)
- "Notable Developments on Estate Planning," the 44th Annual Midwest/Midsouth Estate Planning Institute (July 2017)
- "Estate Planning for and Administration of Digital Assets," Cannon Financial Teleconference Series (July 2017)
- "Clarity and Comfort under the ULC's Soon to be Approved Uniform Directed Trust Act," ABA Professor's Corner webinar (June 2017)
- "Business Succession Planning," ICLEF 44th Annual Midwest Estate, Tax & Business Planning Institute (June 2017)
- "Change, Changes! They're Everywhere!" The Community Foundation of Southern Indiana (June 2017)
- "The Junction of Excellent Estate Planning and Terrible Trust Administration," Cannon Financial (May 2017)
- "Common Sense Basis Planning and Drafting Open Discussion" and "Open Discussion on Recent Developments and Responses to Tax Reform," ACTEC Southern Regional Meeting (May 2017)
- "Estate and Charitable Planning in a Trump World: Are We Making America Great, or Confused, or Maybe Both?" Green River Area Community Foundation Professional Advisor Seminar (May 2017)
- "Powers of Appointment," the Saint Louis Estate Planning Council (May 2017)
- "Designing and Administering Estate Plans to Minimize In Come Tax," Cannon Financial Teleconference Series (April 2017)
- "Panel of Luminaries - speaker," ABA section of Real Property, Trust and Estate Law Symposia (April 2017)
- "Designing and Administering Estate Plans to Minimize Income Tax," Cannon Financial Teleconference Series (April 2017)
- "Designing and Administering Trust Distribution Mechanisms," Cannon Financial Teleconference Series (March 2017)
- "Estate Planning in a Trump World: Are We Making America Great, or Confused, Or Maybe Both?" Evansville Estate and Financial Planning Council (February 2017)
- "Post-Mortem Tax Election Heaven," Cannon Financial Teleconference Series (February 2017)
- "Charitable Giving For Family Business Families," Greater Boca Estate Planning Council (February 2017)
- "Transferring Business Interests With A View Towards A Potential New Tax World," "Retaining, Obtaining, and Sustaining Basis," and "Do People Really Do That?" Johns Hopkins All Children's Hospital's 19th Annual Estate, Tax, Legal & Financial Planning Seminar (February 2017)
- "Powers of Appointment," The National Association of Estate Planners & Councils (NAEPC) webinar (February 2017)
- "Recent Developments," Baltimore Estate Planning Counsel (January 2017)
- "Nothing Succeeds Like Successful Succession," and "Charitable Giving for Family Business Families," Heckerling Institute (January 2017)
- "Current Developments in Estate and Tax Planning," ACTEC-ALI CLE Webinar (December 2016)
- "Planning and Drafting for the Married Couple in an Era of Mobility, Portability, and Liability," ABA Section of Real Property, Trust and Estate Law Webinar (December 2016)
- "Modern Uses of Partnerships That You Might Not Have Considered," Tennessee Federal Tax Conference (November 2016)
- "It's All About Basis - Obtaining, Sustaining, Maximizing and Reporting Basis," Hawaii Tax Institute (November 2016)
- "Brave! Exciting! Worrisome! The New World of Estate Planning As We Confront The Need For Income Tax Basis And The Looming Changes To Asset Valuation," 13th Annual Atlanta Estate Planning Forum (November 2016)

- "Section 2704: Disregarded Restrictions? Disappearing Discounts? As the Empire Strikes Back, Can We Float Like a Butterfly and Sting Like a Bee?" 42nd Notre Dame Tax & Estate Planning Institute (October 2016)
- "Directed and Delegated Trusts - The Options Available and The Risks Involved," Cannon Financial Teleconference Series (October 2016)
- "Powers of Appointment in the Current Planning Environment," Duke University Estate Planning Conference (October 2016)
- "Giving Business Interests to Charity," ABA Real Property, Probate and Trust Law Section Joint Meeting with the Tax Section (September 2016)
- "'Super Creditor'! IRS Tools and Tactics to Collect an Unpaid Tax Liability," Cannon Financial Teleconference Series (September 2016)
- "Hot Topics in Estates, Gifts and Trusts," Bloomberg BNA Webinar (September 2016)
- "Valuation Vendetta: 2704 Regs Seek to Dump Discounts," Cannon Financial Teleconference Series (August 2016)
- "Recent Developments in Federal Transfer Tax," Missouri Bar Association Annual Estate, Trust and Elder Law Institute (August 2016)
- "Asset Protection," Cannon Financial Teleconference Series (August 2016)
- "Recent Developments of Interest to Estate Planners," University of Kentucky College of Law's 43rd Annual Midwest/Midsouth Estate Planning Institute (July 2016)
- "Preserving the Integrity of the Estate Plan," Cannon Financial Teleconference Series (June 2016)
- "Practical & Creative Planning Series - Little Known, Highly Effective Charitable Structuring Ideas," Bloomberg BNA Webinar (May 2016)
- "The Sometimes Complicated World of Charitable Giving," Cannon Financial Teleconference Series (May 2016)
- "Charitable Giving in the New Estate Planning Environment," Queens University of Charlotte 38th Annual Estate Planners Day (May 2016)
- "Life Insurance Revisited," Cannon Financial Teleconference Series (April 2016)
- "Avoiding the Estate Planning 'Blue Screen of Death' with Competent and Ethical Practices - Part II," The Kansas City Estate Planning Symposium (April 2016)
- "Ethics Issues Arising in Estate Planning for Those in Different Family Contexts," Cannon Financial Teleconference Series (March 2016)
- "Planning Opportunities for 501(c)(4) Organizations Under 2015 PATH Act" ACTEC 2016 Annual Meeting (March 2016)
- "Professionalism in Estate Planning" Cannon Financial Teleconference Series (February 2016)
- "Charitable Planning Techniques That Allow Uncle Sam to Contribute to Your Family and Charities" Bloomberg BNA Webinar (February 2016)
- "Recent Developments" Portland Estate Planning Council Estate Planning Seminar (February 2016)
- "Planning and Drafting for the Married Couple in an Era of Mobility, Portability, and Liability" Cincinnati Estate Planning Council (February 2016)
- "Estate Planning in 2016" Cannon Financial Teleconference Series (January 2016)
- "Planning and Drafting for the Married Couple in an Era of Mobility, Portability, and Liability" and "When $25 Million is Middle Class, How Should We Plan and Draft for the Middle Class Married Couple?" Heckerling Institute on Estate Planning (January 2016)
- "Lawyer's Role on Non-Profit Boards," LBA Leadership Academy (December 2015)
- "Ethics Issues in Trust Administration," Cannon Financial Teleconference Series (December 2015)
- "Successfully Implementing Your Client’s Charitable Intent," ACTEC/ALI-CLE telephone seminar (November 2015)
- "Business Succession or Business Cessation? Passing the Torch Without Dousing the Flame," 52nd Annual Hawaii Tax Institute (November 2015)
- "Charitable Planning in the New Estate Planning Environment," The Estate Planning Council of Seattle and University of Washington School of Law's Graduate Program in Taxation 60th Annual Estate Planning Seminar (November 2015)
- "The New Uniform Fiduciary Access to Digital Assets Act: An Overview by the Drafters," WealthManagement.com's *Trusts & Estates* Practice Management Webinar (November 2015)

- "Taking the UTC Down The Pacific Coast Highway: Twists, Turns, Beautiful Views and Perilous Cliffs," American College of Trust and Estate Counsel (October 2015)
- "Post-Mortem Estate Planning," Cannon Financial Teleconference Series (October 2015)
- "Designing Charitable Giving Strategies for New Age Estate Planning," Richmond Jewish Foundation's 10th Annual Hirschler Professional Advisors Seminar (October 2015)
- "Multi-State Trust Issues or Trust Situs Selection and Design Opportunities: Factors to Consider in Addition to Creditor Protection," Notre Dame 41st Annual Tax and Estate Planning Institute (September 2015)
- "Powers of Appointment," Southern Arizona Estate Planning Council (September 2015)
- "The Ascendancy of Income Tax Planning," Cannon Financial Teleconference Series (September 2015)
- "Planning Considerations in the Current Environment," Southern Indiana Estate Planning Council (September 2015)
- "Outsmart Your Competition: Understand Charitable Insights And Vehicles," Fidelity Charitable Webinar (September 2015)
- "Working With Disabled Clients and a Client's Disabled Family Members," Cannon Financial Teleconference Series (August 2015)
- “State Income Tax Issues With Trusts,” Cannon Financial Teleconference Series (July 2015)
- “Notable Developments of Interest to Estate Planners," University of Kentucky 42nd Annual Midwest-Midsouth Estate Planning Institute (July 2015)
- "Charitable Planning in the New Estate Planning Environment," The Green River Area Community Foundation (June 2015)
- "Closely Held Business Succession Planning - Opportunities and Challenges," Cannon Estate Planning Teleconference Series (June 2015)
- "Ethics Issues in Estate Planning," Cannon Estate Planning Teleconference Series (May 2015)
- “Retaining, Obtaining, and Sustaining Basis”; “Things We Think We Know About Estate Planning, But Are We Sure?”; and “Charitable Planning Ideas in the Current Environment,” 55th Annual Probate & Estate Planning Institute - Probate & Estate Planning Section of the State Bar of Michigan (May 2015)
- "Current Planning Issues In A Grantor Trust World," ALI-CLE Seminar Webcast (May 2015)
- "Hot Topics," ABA Real Property, Trust and Estate 2015 Spring Symposia (April 2015)
- "Trust Issues in Family Law," American Academy of Matrimonial Lawyers (April 2015)
- "Giving Until it Feels Great!" Community Foundation of Southern Indiana (April 2015)
- "Best Designs for the Exercise of Trustee Discretion," Cannon Financial Teleconference Series (March 2015)
- "Giving the Business...to Charity," ACTEC 2015 Annual Meeting (March 2015)
- "Charitable Giving in the New Estate Planning Environment," Central Kentucky Planned Giving Council (February 2015)
- "Powers of Appointment in the Current Planning Environment," Heckerling Institute on Estate Planning (January 2015)

Pre-2015 Presentations by Turney Berry | Wyatt Tarrant & Combs LLP

To view Mr. Berry's prior speaking engagements, please click here.

Articles and Books

Mr. Berry has authored or co-authored the following books:

- Co-Author, Sections 2053, 2054 and 2058 Tax Management Portfolio, Estate Tax Deductions
- Co-Author, Section 4945 Tax Management Portfolio, Private Foundations -- Taxable Expenditures
- Co-Author, Section 4941 Tax Management Portfolio, Private Foundations -- Self-Dealing

- Co-Author, Sections 2053 and 2054 Tax Management Portfolio, Administration Expenses and Debts
- Co-Author, Estate Planning Issues for S Corporations, in Kentucky Estate Planning, 3rd Ed. (UK/CLE)(2009)
- "Drafting Wills & Trusts With Closely-Held Business Interests In Mind," Kentucky Estate Planning (University of Kentucky 2009)
- "Generation Skipping Transfers" and "Drafting for Closely-Held Business Interests," Kentucky Estate Planning Guidebook (University of Kentucky 1996)

Mr. Berry has authored or co-authored the following articles:

- "Review of Reviews: Blockchain Wills," [Professor Bridget J. Crawford, Indiana Law Journal], Trusts and Estates (November 2019)
- "U.S. Supreme Court Hears Case on States' Ability to Tax Trust Income," WealthManagement.com (April 2019)
- "The "Hook" of Increased Income Tax Basis," *Trusts & Estates* (author) (April 2018)
- "Update on ULC Activity in Estate Planning," *Trusts & Estates* (author) (February 2018)
- "Review of Reviews: Defending Place-Based Philanthropy by Defining the Community Foundation," [Professor Roger Colinvaux, Brigham Young University Law Review], *Trusts & Estates* (author) (November 2017)
- "The Busy Practitioner's Guide to Student-edited Law Journals," Review of Mark Glover's "Freedom of Inheritance," *Trusts & Estates* (May 2017)
- "You Are Under Attack!" *Louisville Business First* (August 2016)
- Point-Counterpoint (with Jonathan Blattmachr), "Should it Stay or Should it Go? Two industry experts share their thoughts about the advantages and disadvantages of the estate tax," *Trusts & Estates* (August 2016)
- "Exit Strategies: If You Can't Get Out, Should You Get In," CharitablePlanning.com (May 2016)
- "How To Lower the High Cost of Dying - Business Succession 101," *Louisville Business First* (co-author) *(*April 2016)
- "Review of Reviews: Medicaid Spend Down, Estate Recovery and Divorce: Doctrine, Planning and Policy," 23 Elder L.J. [John A. Miller, Weldon Schimke Distinguished Professor of Law at University of Idaho College of Law in Moscow, Idaho], *Trusts & Estates* (January 2016)
- "You Can't Always Get What You Want: Understanding the Revised Uniform Fiduciary Access to Digital Assets Act," *Trusts & Estates* (co-author) *(*November 2015)
- "Review of Reviews: Forfeiting Trust," 57 Wm. & Mary L. Rev. [Deborah S. Gordon, professor of law at Drexel University Thomas R. Kline School of Law, Philadelphia], *Trusts & Estates* (June 2015)
- Article contribution to "Special Report: Review of Reviews," Review of Professor Robert H. Sitkoff and Steven J. Horowitz’s "Unconstitutional Perpetual Trusts," *Trusts & Estates* (February 2015)
- "Retaining, Obtaining, and Sustaining Basis," Estate Planning & Community Property Law Journal (co-author) (Fall 2014)
- "Review of Reviews: Diversity Jurisdiction and Trusts," N.Y.U. Law Rev. [Jonathan J. Ossip, law student at New York University School of Law in New York City], *Trusts and Estates* (December 2014)
- "Review of Reviews: Trusts and Estates: Implementing Freedom of Disposition," 58 St. Louis U. L. J. 3 [Robert H. Sitkoff, John L. Gray Professor of Law, Harvard University, Cambridge, Mass.], *Trusts and Estates* (March 2014)
- “Implementing Early Inheritances,” *Trusts & Estates* (co-author) (December 2013)
- “Fiduciary Law Update,” *Trusts & Estates* (co-author) (July 2013)
- "Review of Reviews: The Trustee and the Spendthrift: The Argument Against Small Trust Termination" [Philip J. Ruce, "The Trustee and the Spendthrift: The Argument Against Small Trust Termination," 48 Gonz. L. Rev. 163 (2012)], Trusts & Estates (July 2013)
- "Fiduciary Law Update," *Trusts & Estates* (May 2013) (co-author)
- "Review of Reviews: Fiduciary Duties and Exculpatory Clauses: Clash of the Titans or Cozy Bedfellows?" [Professor Louise Lark Hill, 45 U. Mich. J.L. Reform, No. 4 (2012)], *Trusts & Estates* (March 2013)
- "Fiduciary Law Update," *Trusts & Estates* (February 2013)
- “Summary on Exculpatory Clauses,” *Trusts & Estates* (January 2013)

- “The Uniform Premarital and Marital Agreements Act,” *Trusts & Estates* (co-author) (August 2012)
- "Uniform Law Update: Issues Under Consideration By the ULC," *Trusts & Estates* (March 2012)
- Article contribution to "Special Report: Review of Reviews," Review of Christopher M. Reimer’s "The Undiscovered Country: Wyoming’s Emergence as a Leading Trust Situs Jurisdiction," *Trusts & Estates* (February 2012)
- Article contribution to "Special Report: Review of Reviews," Review of Carter G. Bishop’s "Forgotten Trust: A Check-the-Box Achilles Heel," *Trusts & Estates* (May 2011)
- "Innovative CLAT Structures: Providing Economic Efficiencies to a Wealth Transfer Workhorse," 37 ACTEC Journal 1 (2011) (co-author)
- "News From Heckerling," *Trusts & Estates* (January 2011) (co-author)
- "Reeling, Rolling and Reining In "Shark-Fin" CLATs, Tax Management Memorandum, Volume 51, Number 25, December 6, 2010, 435 (co-author)
- “Doing Good While Doing Well: Charitable Planning with the Closely Held Business,” Williamette Management Associates’ *Insights* (co-author) (Fall 2010)
- "Disclose. Disclose! Disclose? Longmeyer Distorts the Trustee's Duty to Inform Trust Beneficiaries," Probate and Property Magazine (ABA Section of Real Property, Trust and Estate Law) July/August 2010 Vol. 24 no 4 (co-author)
- "Longmeyer Exposes (or Creates) Uncertainty About the Duty to Inform Remainder Beneficiaries of a Revocable Trust," 35 ACTEC Journal 179 (co-author) (2009)
- "What the Hackl?: Tax Court Expands Gifts of Future Interests to Encompass Nearly All Gifts of Closely Held Business Interests," Limited Liability Company Guide LLC Advisor (co-author) (May 23, 2002)
- “Estate Tax Repeal: Should Congress Eliminate the Federal Tax on Inheritance?” *The Courier-Journal* (July 2000)
- "Will We Need More Judges? The Effect of Wiggins on Trustees, Beneficiaries, and Courts," Louisville Bar Association *Bar Briefs* (September 1999)
- “Charity From Nothing: Protection from Environmental and Premises Liability Under Check-The-Box," *The Exempt Organization Tax Review* (June 1999) (co-author)
- "A Warning Shot, Yes; But From a Cannon or a Pea-Shooter?" *Tax and Business Planning for Limited Liability Companies* (co-author) (1998)
- “Charitable Gift Annuities Face Varied State Insurance Regulations," *Trusts and Estates* (August 1995)
- "Charitable Giving: One of Few Remaining Tax Shelters," *Business First* (September 1993) (co-author)
- "Use Declining Interest Rates to Cut Your Estate Taxes," *Business First* (August, 1992) (co-author)
- "Charitable Gift Annuities: Federal Taxation and State Regulation," *Journal of Tax-Exempt Organizations* (Summer 1991)
- "Planning for the Client Who Owns Underproductive Property," *Journal of Taxation* (August 1990)
- "IRS' Estate Freeze Guidance Leaves Limited Areas for Planning," *Journal of Taxation* (co-author) (December 1989)
- "IRS Notice Adopts Broad Scope for Section 2036(c)," *Journal of Taxation* (co-author) (November 1989)
- "Using The Services' New Handbook for Estate Tax Examiners," *Journal of Taxation* (co-author) (May 1988)

Civic Involvement

- Chairman, Center for Interfaith Relations
- Board of Directors, Actors Theatre of Louisville
- Board of Directors, Earth School/Carbon Nation
- Board of Directors, Kentucky Opera
- Board of Directors, Muhammad Ali Center
- Member, Louisville Downtown Rotary
- Member, Honorable Order of Kentucky Colonels
- Previously served on the boards of James Graham Brown Cancer Center, Fund for the Arts, The Filson Historical Society, the Kentucky Derby Festival

Foundation, the Louisville Bar Foundation, Children's Hospital Foundation and American Lung Association of Kentucky, Bellarmine Board of Overseers, Arthritis Foundation, Louisville Third Century, Louisville Jaycees and Louisville Science Center

- Frequent speaker to civic, charitable and community groups throughout Kentucky, Indiana and Tennessee

Interests

- Opera and Theater
- Football and College Basketball
- Classics and Math
- Urban travel and walking