

60TH
ANNUAL

HECKERLING

INSTITUTE ON ESTATE PLANNING



January 12 – 16, 2026

Orlando World Center Marriott
Resort and Convention Center
Orlando, Florida

Virtual Attendance Also Available



UNIVERSITY OF MIAMI
SCHOOL OF LAW

HECKERLING INSTITUTE
on ESTATE PLANNING

Celebrating 60 Years!



Tina Hestrom Portuondo
Director
Heckerling Institute on
Estate Planning

The Heckerling Institute on Estate Planning was founded 60 years ago at the University of Miami School of Law by Professor Philip E. Heckerling to address what he and other national leaders in the growing estate planning industry saw as a need for specialized professional education dedicated exclusively to the legal and tax aspects of estate planning. They successfully launched such a program at the Americana hotel on Miami Beach in early January of 1967 and never looked back. True to the founders' vision, the Institute developed not only into the nation's leading provider of quality estate planning education, but also as a national gathering place for estate planning professionals where all members of the estate planning team can meet and share ideas with other estate planning professionals from around the country.

The educational programming, presented by the nation's leading experts, offers comprehensive coverage of today's most important tax and non-tax planning issues, and offers practical guidance on planning effectively in an unpredictable economic and legal environment. Attendees can benefit from presentations covering a broad range of advanced level planning topics, or can customize their educational experience with the following specialized program tracks:

Focus Series / Planning with Trusts: This unique series of programs explores new ideas and issues surrounding the opportunities for planning with trusts including spousal lifetime access trusts (SLATs), structuring and transferring beneficial interests in trusts, exploring new issues in trust situs marketing, fiduciary income tax, and asset protection. **FS**

Recent Developments: The panel analyzes the significant tax and non-tax developments of 2025 including the potential planning implications of recent legislation, judicial decisions and regulatory guidance. The same panel of experts reconvenes on Wednesday morning to answer questions from attendees. **RD**

Fundamentals: This series of programs examines the current status of the conflicts of trust laws, focusing on the latest drafts of the Uniform Conflict of Laws in Trusts and Estates Act and the Restatement (Third) of Conflict of Laws. This series also addresses diminishing fiduciary duties. **FUND**

Business and Financial Assets: These programs cover the evolution of Qualified Small Business Stock (QSBS) and how the One Big Beautiful Bill Act (OBBBA) changes have impacted estate planning. The series will also address the obligations and opportunities of Inherited Retirement Accounts including how to inform the beneficiaries. Finally, the series will also look at planning for life insurance including a review of today's products and techniques and a guide to the income, gift, and generation skipping tax implications of using life insurance in any plan. **BFA**

Litigation: These programs include how to navigate the potential litigation issues that can arise in planning for married couples, including the use of SLATs, and the potential issues they can create. The series will also review selected fiduciary case law decisions from 2025. **LIT**

Charitable Giving: These programs explore the rules regarding charitable remainder trusts, with attention to practical problems and hypothetical fact patterns on planning and administration issues not covered by the IRS forms. **CHR**

Elder Law: These programs will offer insight into the growing gaps in care and benefits for the elderly, including strategies for clients facing declining public benefits. A separate panel presentation will explore how to identify undue influence and elder abuse. **ELD**

Ethics: These programs examine spousal lifetime access trusts (SLATs) highlighting potential ethical dilemmas, planner liability, and the added complexity introduced in divorce scenarios. They will question whether family law concepts should be regularly included in estate planning and explore whether doing so could create ethical conflicts. The series will also explore ethical considerations in information sharing, and fiduciary responsibilities. **ETH**

International Planning: These programs focus on planning for U.S. persons with global investments, as well as foreign and domestic asset protection. **INT**

Technology: The series explores the intersection of artificial intelligence (AI), cybersecurity, and ethics for estate planners, including solid advice and live demos. It also addresses ethical issues in fiduciary duty compliance and information sharing. **TECH**

We are looking forward to seeing you in Orlando on January 12 – 16, 2026 for the 60th Annual Heckerling Institute on Estate Planning. Although it will be possible to attend virtually, we encourage you to join us in person in Orlando. On-site attendees will enjoy connecting with colleagues, both old and new at social and networking events scheduled throughout the week-long Institute. On-site attendees will also enjoy the opportunity to review the latest in technology, goods and services in our unique exhibit hall dedicated entirely to the estate planning industry. Register today to take advantage of this exciting professional opportunity!

INSTITUTE FACULTY

N. Todd Angkatavanich

ArentFox Schiff LLP
New York, New York

Gregory W. Baker

Ren Inc.
Indianapolis, Indiana

Turney P. Berry

Wyatt, Tarrant & Combs, LLP
Louisville, Kentucky

Jonathan G. Blattmachr

Pioneer Wealth Partners, LLC
New York, New York

Lawrence Brody

Harrison LLP
St. Louis, Missouri

Elizabeth R. Carter

LSU Law
Baton Rouge, Louisiana

Stephanie B. Casteel

Snell & Wilmer
Reno, Nevada

Jeff Chadwick

Winstead PC
The Woodlands, Texas

Natalie B. Choate

Ataxplan Publications
Wellesley, Massachusetts

Jane G. Ditelberg

Northern Trust
Chicago, Illinois

Samuel A. Donaldson

Georgia State University
College of Law
Atlanta, Georgia

James I. Dougherty

Dungey Dougherty PLLC
Greenwich, Connecticut

Dana G. Fitzsimons Jr.

Bessemer Trust
Atlanta, Georgia

Paige Goepfert

Andersen
Chicago, Illinois

Charles P. Golbert

Cook County Public Guardian
Chicago, Illinois

Michelle B. Graham

Greenberg Traurig LLP
San Diego, California

Carol A. Harrington

McDermott Will & Schulte LLP
Chicago, Illinois

Philip J. Hayes

Northern Trust
San Francisco, California

Kelly L. Hellmuth

Holland & Knight LLP
Jacksonville, Florida

Lauren D. Hunt

Osborne, Helman, Scott,
Knisely & Stanton LLP
Austin, Texas

Donald O. Jansen

The University of Texas System
Austin, Texas

Melissa Langa

Bove Langa Witherell &
Soiffer P.C.
Boston, Massachusetts

Paul S. Lee

Northern Trust
New York, New York

Kristen M. Lewis

Harrison LLP
Atlanta, Georgia

Stefanie J. Lipson

Greenberg Glusker LLP
Los Angeles, California

Margaret G. Lodise

Sacks, Glazier, Franklin,
Lodise, McMurtrey &
Scheerer, LLP
Los Angeles, California

Stephanie Loomis-Price

Perkins Coie LLP
Austin, Texas

Mary Ann Mancini

Loeb & Loeb LLP
Washington, D.C.

Ruth Mattson

Verrill Dana, LLP
Boston, Massachusetts

Carlyn S. McCaffrey

McDermott Will & Schulte LLP
New York, New York

Anthony J. McCormick

Perkins Coie LLP
Seattle, Washington

Steven K. Mignogna

Archer & Greiner P.C.
Voorhees, New Jersey

Judge Mindy A. Mora

U.S. Bankruptcy Court
Southern District of Florida
West Palm Beach, Florida

Barry A. Nelson

Nelson & Nelson, P.A.
North Miami Beach, Florida

Benetta Y. Park

Bessemer Trust
West Palm Beach, Florida

Tara Anne Pleat

Wilcenski Pleat Law
Clifton Park, New York

Tracy M. Potts

Legacy Law Group
Sacramento, California

Michaelle D. Rafferty

Maupin, Cox & LeGoy
Reno, Nevada

Charles A. Redd

Stinson LLP
St. Louis, Missouri

Gideon Rothschild

Gideon Rothschild PLLC
New Hartford, Connecticut

Scott L. Rubin

Fogel & Rubin
St. Petersburg, Florida

Ronald J. Scalise Jr.

Tulane Law School
New Orleans, Louisiana

Suzanne L. Shier

Levenfeld Pearlstein, LLC
Chicago, Illinois

Robert H. Sitkoff

Harvard Law School
Cambridge, Massachusetts

Bruce M. Stone

Goldman Felcoski &
Stone P.A.
Naples, Florida

Bridget O'Brien Swartz

Mission Management &
Trust Co.
Phoenix, Arizona

Elizabeth B. Vandesteeg

Levenfeld Pearlstein, LLC
Chicago, Illinois

Reid Kress Weisbord

Rutgers Law School
Newark, New Jersey

Melissa J. Willms

Davis & Willms, PLLC
Houston, Texas

Lauren J. Wolven

Levenfeld Pearlstein, LLC
Chicago, Illinois

Diana S.C. Zeydel

Greenberg Traurig, P.A.
Miami, Florida

Institute Schedule

Sunday, January 11, 2026

Eastern Time (ET)

1:00 – 6:00pm Conference Check-in

Monday, January 12, 2026

8:00 – 10:00am Conference Check-in and Networking in the Exhibit Hall

10:00am – 12:00pm **FS** *It's 10 PM, Do You Know Where Your Trust Is Sited?*

(120 minutes)

FUND

Robert H. Sitkoff ♦ Jane G. Ditelberg ♦ Michaelle D. Rafferty ♦ Ronald J. Scalise Jr.

Provoking a conflict of trust laws – such as by naming a trustee in another state – has become a routine estate planning strategy. This session will cover the modern landscape of conflicts of trust laws, focusing on the latest drafts of the Uniform Conflict of Laws in Trusts and Estates Act and the Restatement (Third) of Conflict of Laws, and how they address questions of “validity,” “administration,” and “construction and interpretation.”

12:00 – 1:30pm Networking Break in the Exhibit Hall

1:30 – 1:40pm Introductory Remarks

Tina Hestrom Portuondo, Director, Heckerling Institute
Patricia S. Abril, Interim Dean, University of Miami School of Law

1:40 – 3:00pm
3:00 – 3:20pm Break
3:20 – 4:50pm

RD

Recent Developments 2025

Turney P. Berry ♦ Samuel A. Donaldson ♦ Carlyn S. McCaffrey

(170 Minutes)

Materials by: Steve R. Akers, Turney P. Berry, Samuel A. Donaldson, Stephen W. Murphy, Jeffrey N. Pennell, Charles A. Redd, William I. Sanderson, and Howard M. Zaritsky
Edited by: Samuel A. Donaldson

The Recent Developments Panel, featuring three of the nation’s leading estate planning experts will analyze the significant tax and non-tax developments of 2025 including the potential planning implications of recent legislation, judicial decisions, and regulatory guidance. The Panel will reconvene Wednesday morning to answer questions from attendees.

3:00 – 3:20pm Networking Break in the Exhibit Hall

6:00 – 7:00pm 60th Annual Heckerling Institute Welcome Reception

8:30 – 9:30am Networking in the Exhibit Hall

9:30 – 10:20am
(50 minutes)

BFA

Scratching the 7-Year Itch: Quantum QSBS Exclusions

Paul S. Lee

In 2018, Tax Cuts and Jobs Act (TCJA) made Qualified Small Business Stock (QSBS) suddenly relevant after 25 years of existence. Seven years ago, in 2019, we discussed QSBS as the “Next Big Bang” and the “Quest for Quantum Exclusions.” Since then, QSBS planning has exploded, and now the One Big Beautiful Bill Act (OBBBA) has added fuel to the fire. This presentation centers on the evolution of QSBS planning and how the new OBBBA changes have expanded (but further complicated) planning.

10:25 – 11:15am
(50 minutes)

CHR

Somewhere Beyond the Sea of IRS Forms: Planning with Charitable Remainder Trusts

Kelly L. Hellmuth

FS

The IRS published forms that meet the rules for certain charitable remainder trusts, but real life does not always fit inside the given boxes. This session will review the rules pertaining to charitable remainder trusts with attention to planning and administration considerations that are not addressed by the IRS forms.

11:15 – 11:35am

Networking Break in the Exhibit Hall

11:35am – 12:25pm
(50 minutes)

ETH

SLATs - Third Wheel (or Third Rail!) of Planning for Married and Divorcing Couples: Ethical, Practical, and Tax Considerations

FS

Stephanie Loomis-Price ♦ James I. Dougherty

LIT

Spousal lifetime access trusts (SLATs) are a widely used estate planning technique. However, their prevalence can lead to a false sense of complacency, as SLATs create potential ethical issues, liability for planners, undesirable or unexpected tax consequences, and one more item to fight over when divorce occurs. This program will explore SLATs from the perspectives of an estate planner and tax and fiduciary litigator.

Ethics credit applied for.

12:25 – 2:00pm

Networking Break in the Exhibit Hall

2:00 – 2:50pm
(50 minutes)

FS

Splitting the Difference – Structuring and Restructuring Interests in Trusts

LIT

Diana S.C. Zeydel

Transferring property to a trust is easy. Creating and transferring beneficial interests in trusts is hard. This presentation will examine various techniques to create and transfer income, annuity, unitrust, remainder and discretionary interests in trusts and critical issues to navigate in the process. Learn how to accomplish a trust renovation without a tax demolition.

2:50 – 3:10pm

Networking Break in the Exhibit Hall

BFA

Business and Financial Assets

CHR

Charitable Giving

ELD

Elder Law

ETH

Ethics

FS

Focus Series / Planning with Trusts

FUND

Fundamentals

INT

International Planning

LIT

Litigation

TECH

Technology

RD

Recent Developments

3:10 – 4:40pm
(90 minutes)

ETH

Making 1 + 1 > 2 – Keys to Effective and Ethics-Savvy Cross-Disciplinary Collaboration

TECH

Lauren J. Wolven ♦ Paige Goepfert ♦ Benetta Y. Park

Advisors across disciplines can best serve clients when they work effectively together, particularly in assisting families to transition wealth across generations. This session will address ethical issues in information sharing and fiduciary duty compliance, as well as tax planning and dealing with special assets.

Ethics credit applied for.

Wednesday, January 14, 2026

8:30 – 9:30am

Networking in the Exhibit Hall

9:30 – 10:20am
(50 minutes)

LIT

The Two of You Came to Me for Estate Planning – But Let’s Talk About What Happens When You Get Divorced!

Bruce M. Stone

Sound and routine estate planning advice can lead to surprising and harmful consequences to one or both of our married clients if they divorce. Given divorce rates shouldn’t we routinely incorporate family law concepts into our advice to married clients? But would that lead to impermissible ethical conflicts for us?

10:25 – 11:15am
(50 minutes)

INT

Worldly Wealth: Tax and Estate Planning for U.S. Persons with Global Investments

Michelle B. Graham

Whether it’s a vacation home in Tuscany, a business in Singapore, or a trust in the Cayman Islands—owning assets outside the U.S. comes with complex tax and estate planning challenges. This session will help you navigate the risks and unlock smart strategies to protect your wealth.

11:15 – 11:35am

Networking Break in the Exhibit Hall

11:35am – 12:35pm
(90 minutes)

RD

Question and Answer Panel

TECH

Turney P. Berry ♦ Samuel A. Donaldson ♦ Carlyn S. McCaffrey

The panel will answer questions from attendees regarding timely estate planning topics.

Networking Break in the Exhibit Hall

12:35 – 2:00pm

2:00 – 3:30pm
(90 minutes)

SPECIAL SESSIONS I (Concurrent Sessions)

Session I-A

FS

Splitting, Splicing and Stacking Strategies to Add Octane to Trust Structures

LIT

Diana S.C. Zeydel ♦ N. Todd Angkatavanich ♦ Jonathan G. Blattmachr

This session will take a deeper dive into ways to “add octane” to trust structures. The panel will discuss ideas and pitfalls when planning with marital trusts, leveraging GRAT and CLAT performance, part-sale/part-gift transactions, transfers of remainder interests in GRATs, structuring split purchase QPRTs and GRATs, the income and transfer tax issues arising in connection with these applications and more.

BFA

Business and Financial Assets

CHR

Charitable Giving

ELD

Elder Law

ETH

Ethics

FS

Focus Series / Planning with Trusts

FUND

Fundamentals

INT

International Planning

LIT

Litigation

TECH

Technology

RD

Recent Developments

2:00 – 3:30pm

Session I-B

FS

Review of the Past Year's Significant, Curious, or Downright Fascinating Fiduciary Cases

LIT

Dana G. Fitzsimons Jr.

This session will review selected reported fiduciary litigation decisions from 2025 that relate to multiple areas of estate planning, estate and trust administration, the fiduciary duties of agents, administrators, trustees, and other fiduciaries, related trial practice, and identifying and navigating contemporary fiduciary challenges.

Session I-C

ETH

Three (or Thirty!) Steps in Hopes of Avoiding the Third Rail in SLAT Planning

FS

Stephanie Loomis-Price ♦ James I. Dougherty ♦ Anthony J. McCormick

LIT

This session will delve into issues raised in the earlier introduction to ethical and other issues arising from SLAT planning, providing attendees with practical guidance and tools on how and when to structure SLATs, all while navigating preparation for potential divorce.

Ethics credit applied for.

3:30 – 3:50pm

Networking Break in the Exhibit Hall

3:50 – 5:20pm

SPECIAL SESSIONS II (Concurrent Sessions)

Session II-A

CHR

Choices and Challenges of CRTs: Planning with Charitable Remainder Trusts

FS

Kelly L. Hellmuth ♦ Gregory W. Baker ♦ Stephanie B. Casteel

This panel will discuss planning techniques for charitable remainder trusts with hypothetical fact patterns and practical problems that such trusts can create and help solve. Keep these tips and traps in mind when the charitable deduction is critical to the estate plan.

Session II-B

ETH

Family Law Considerations in Estate Planning for Married Couples: Navigating the Ethical Minefield

Bruce M. Stone ♦ Elizabeth R. Carter ♦ Scott L. Rubin

Panelists experienced in estate planning, family law, and legal ethics will discuss substantive and ethical tensions between estate and marital planning. Estate planning recommendations can have adverse consequences for one party upon divorce. Should planners raise potential divorce issues with clients? Do we create ethical conflicts if we do?

Ethics credit applied for.

Session II-C

INT

A Treasure Trove of Planning Tips for Foreign Assets

Michelle B. Graham ♦ Ruth Mattson ♦ Suzanne L. Shier

This panel will present surprising tax and planning issues that can arise when U.S. individuals own foreign assets, including real property, investment accounts, foreign retirement accounts, and inherited treasures. The panelists will discuss evolving trends and effective planning opportunities in this complex environment, from the moment a U.S. person takes title through death and legacy planning.

BFA

Business and Financial Assets

CHR

Charitable Giving

ELD

Elder Law

ETH

Ethics

FS

Focus Series / Planning with Trusts

FUND

Fundamentals

INT

International Planning

LIT

Litigation

TECH

Technology

RD

Recent Developments

Thursday, January 15, 2026

8:30 – 9:30am

Networking in the Exhibit Hall

9:30 – 10:20am
(50 minutes)

FS

How Will the Trust Survive?

FUND

Philip J. Hayes

Can you hear, amidst the trust situs marketing drumbeat, the lonely voices defending traditional trust law? Since commentators sounded the alarm bell in the early 2010's, the competition to attract trust-ish business by reducing or eliminating traditional trustee duties has only accelerated. This presentation traces the arc of diminishing fiduciary duties and revisits the question: How will the trust survive?

10:25 – 11:15am
(50 minutes)

FS

Fiduciary Income Taxes: Tips and Traps to Tame a Tedious Topic

Melissa J. Willms

Explore how income tax rules for trusts and estates can affect an estate plan and unique income tax issues that arise as a result of someone's death. Delve into issues estate planners need to know to help fiduciaries avoid income tax traps. Discover how language in governing documents and steps taken during administration can minimize income tax liabilities and secure income tax planning benefits for decedents, trusts, estates, and their beneficiaries.

11:15 – 11:35am

Networking Break in the Exhibit Hall

11:35am – 12:25pm
(50 minutes)

ELD

Cracks In the Safety Net: Aging, Disability, and the Planning Imperative

Tara Anne Pleat

As systems lag behind need, planners are on the front lines. This session offers insight into the growing gaps in care and benefits—and how thoughtful planning can help clients age and live with dignity despite systemic shortfalls.

12:25 – 2:00pm

Networking Break in the Exhibit Hall

2:00 – 3:30pm

SPECIAL SESSIONS III (*Concurrent Sessions*)

Session III-A

ELD

From the Front Lines of Undue Influence and Elder Abuse: Essential Ethical and Practical Advice

ETH

LIT

Steven K. Mignogna ♦ Charles P. Golbert ♦ Reid Kress Weisbord

The panel will discuss recognizing and combatting undue influence and elder abuse. The panelists bring distinct perspectives: an attorney in private practice; a professor who has conducted empirical research; and the Public Guardian in Cook County, Illinois, which has one of the largest financial recovery programs in the country. This program is vital for all professionals who deal with the risks and ethical challenges of undue influence and abuse.

Ethics credit applied for.

BFA

Business and Financial Assets

CHR

Charitable Giving

ELD

Elder Law

ETH

Ethics

FS

Focus Series / Planning with Trusts

FUND

Fundamentals

INT

International Planning

LIT

Litigation

TECH

Technology

RD

Recent Developments

2:00 – 3:30pm

Session III-B

BFA

From Soup to Nuts: Life Insurance Fundamentals – Risks and Products, Income and Transfer Taxes

FUND

Mary Ann Mancini ♦ Lawrence Brody ♦ Donald O. Jansen

A review of the menu of insurance products and techniques available today (it isn't your father's whole life in an insurance trust anymore), a guide to understanding the limits of policy illustrations, and the income, gift, estate, and generation-skipping implications of using life insurance in any plan.

Session III-C

FS

The Day, That Duty... Died

FUND

Philip J. Hayes ♦ Carol A. Harrington ♦ Lauren D. Hunt ♦ Stefanie J. Lipson

Our panel of situs warriors examines, and possibly critiques, the prevailing trust situs zeitgeist. We will stress test, from practical perspectives, the prevailing perfect situs storm of no-duty advisors directing no-duty trustees, and other popular trends limiting beneficiary rights. Are these trust-ish arrangements enforceable in equity? Do settlors typically desire to severely limit beneficiary rights? Or is it just the preference of other stakeholders?

3:30 – 3:50pm

Networking Break in the Exhibit Hall

3:50 – 5:20pm

SPECIAL SESSIONS IV (Concurrent Sessions)

Session IV-A

ELD

Facing the Gaps Together: Strategies for a Fraying Support System

Tara Anne Pleat ♦ Kristen M. Lewis ♦ Bridget O'Brien Swartz

Systemic cracks affect real lives. In this conversation-style panel, experts discuss the challenges and emerging strategies for supporting clients facing long-term care, disability, and declining public benefits—offering both legal tools and practical wisdom.

Session IV-B

ETH

May the AI Be with You: Cybersecurity and Ethics for Estate Planners

TECH

Jeff Chadwick ♦ Tracy M. Potts ♦ Elizabeth B. Vandesteeg

The Force is strong with this one... but so are the risks! Explore the intersection of AI, data security, and ethical duties in your estate planning practice. No need for lightsabers, just solid advice and live demos.

Ethics and Technology credit applied for.

FS

Session IV-C

A Recipe Book for Asset Protection

Gideon Rothschild ♦ Melissa Langa ♦ Judge Mindy A. Mora ♦ Barry A. Nelson

This presentation, from three experienced practitioners and a U.S. Bankruptcy Court judge, will explore the ingredients needed to make a trust (and other strategies) Michelin star worthy to protect against future creditors. The presentation will include uses of domestic asset protection trusts, foreign trusts, third party trusts and state law exemptions with emphasis on Florida residents.

BFA

Business and Financial Assets

CHR

Charitable Giving

ELD

Elder Law

ETH

Ethics

FS

Focus Series / Planning with Trusts

FUND

Fundamentals

INT

International Planning

LIT

Litigation

TECH

Technology

RD

Recent Developments

Friday, January 16, 2026

8:30 – 9:30am	Networking in the Exhibit Hall
9:30 – 11:00am	<div><div>BFA</div><div>The Executor and Trustee Guide to Inherited Retirement Accounts: Obligations and Opportunities Natalie B. Choate Imminent death moves. Cleaning up decedent's RMDs. Calendar of PM deadlines. Post-death titling, transfers, rollovers, Roth conversions. Plus: Separate accounts, estate taxes, alternate valuation date, IRD, disclaimers, reformations, and what to tell the beneficiaries.</div></div>
11:00 – 11:20am	Networking Break in the Exhibit Hall
11:20am – 12:20pm	Forging Ahead Charles A. Redd ♦ Margaret G. Lodise To conclude another successful and super-interesting Heckerling Institute, your wrap-up panel will review and offer our insights on some of the great information and ideas presented during the week. Additionally, we'll tackle some of the questions you submitted that weren't able to be covered by Wednesday's Question and Answer panelists, and, after consulting our crystal ball, we'll boldly predict what the future holds for estate planning professionals.
12:20 – 12:30pm	Closing Remarks, Tina Hestrom Portuondo, Director, Heckerling Institute

HOTEL ACCOMMODATIONS

HEADQUARTERS HOTEL

Orlando World Center Marriott Resort & Convention Center (\$308 single/double)

8701 World Center Drive, Orlando, Florida 32821

Reservations: 800-621- 0638 Cut-Off Date: December 19, 2025 or until the room block is sold out

ALTERNATE HOTEL ACCOMMODATIONS

SPRINGHILL SUITES ORLANDO LAKE BUENA VISTA IN THE MARRIOTT VILLAGE (\$205 single/double)

8601 Vineland Avenue, Orlando, FL 32821 (2.9 miles from Orlando World Center Marriott)

COURTYARD ORLANDO LAKE BUENA VISTA IN THE MARRIOTT VILLAGE (\$200 single/double)

8623 Vineland Avenue, Orlando, FL 32821 (2.9 miles from Orlando World Center Marriott)

FAIRFIELD INN & SUITES ORLANDO IN THE MARRIOTT VILLAGE (\$180 single/double)

8615 Vineland Avenue, Orlando, FL 32821 (2.9 miles from Orlando World Center Marriott)

Reservations: 888-789-3090 Cut-Off Date: December 11, 2025 or until the room block is sold out

Complimentary Shuttle: Continuous to and from conference during programming hours.

Holiday Inn Resort Orlando Suites- Waterpark (\$79 Two Bedroom Suite)

14500 Continental Gateway, Orlando FL 32821 (1 mile from Orlando World Center Marriott)

Reservations: 800-465-4329/407-387-5437 Cut-Off Date: December 16, 2025 or until the room block is sold out

Note: Shuttle not available

For additional details please visit the hotel page of our [website](#)

GENERAL INFORMATION

REGISTRATION

Early Registration Fee: \$1,175 (Registrations received on or before September 30, 2025)

Regular Registration Fee: \$1,225 (Registrations received on or after October 1, 2025)

Discounted Registration Fee for Full-Time Law School Faculty: \$850 (Please email your request to Heckerling@law.miami.edu and provide the name of the law school where the attendee is a full-time faculty member.)

To register for the Institute, please visit our website www.law.miami.edu/heckerling. Advance online registration is required. Credit card payments only. Register by Friday, November 7, 2025 to be included on the Institute Registration List. For additional information please email Heckerling@law.miami.edu. Sharing registrations is not permitted.

IN-PERSON ATTENDANCE

The registration fee for in-person attendance includes admission to the educational sessions and online access to the Institute materials. The fee also includes admission to the Monday evening Welcome Reception, continental breakfasts, networking breaks and a unique exhibit hall featuring the latest in technology, goods, and services available to estate planning professionals.

VIRTUAL ATTENDANCE

The registration fee for virtual attendance includes online access to the educational sessions and Institute materials. Approximately one week prior to the Institute, virtual attendees will receive a password protected link via email to access the live virtual presentations during Institute week. To receive continuing education credit, attendees will be required to confirm their real-time participation in the sessions by responding to polling questions.

ALL ATTENDEES

Approximately one week prior to the Institute, all registered attendees will receive a password protected link via email to access and download the Institute materials. The materials will be available on the Institute platform until February 16, 2026. The conference materials are copyrighted and may not be duplicated, reused, or shared without the written consent of the Heckerling Institute. Attendees will also be able to view recorded videos of all the sessions on the Institute platform through February 16, 2026. Continuing education credit will be granted only for sessions attended live in person or virtually in real-time.

CANCELLATIONS, COMPLAINTS, AND REFUNDS

To cancel your registration, please send an email to Heckerling@law.miami.edu. Registration fees are refundable (less a \$150 administrative fee) if written notice is received by Tuesday, December 16, 2025. For more information regarding administrative policies such as complaints or refunds, please email Heckerling@law.miami.edu or call 305-284-4762.

CONSENT TO USE OF IMAGE

Attendance at, or participation in, the Heckerling Institute constitutes agreement to the Institute's use and distribution of the attendee's or participant's image in photographs, video, and electronic media for educational and promotional purposes. Recording of sessions is not permitted.

PUBLISHED PROCEEDINGS

The proceedings of the 59th Annual Heckerling Institute (January 2025) are available from LexisNexis. For information on orders for the 60th Annual Heckerling Institute (January 2026) contact Tracy Nash at Tracy.M.Nash@LexisNexis.com. For further information, please direct your inquiries to LexisNexis at 800-533-1637 or visit www.lexisnexis.com.

Event guidelines, programming and schedule are subject to change.

ACCREDITATION

Continuing legal education credit has been applied for in every state that has mandatory continuing legal education requirements and has been routinely granted for past Institutes. In the past, continuing education credit has also been available for other estate planning professionals, including accountants, IRS enrolled agents, financial planners, banking professionals, elder law specialists and planned giving advisors. For registrants attending the virtual Institute, continuing education credit will only be available for sessions attended in real-time. Attendees will be required to confirm their real-time participation in the sessions by responding to polling questions. We urge you to check the [Continuing Education](#) page of our website or contact our office in advance with questions regarding the availability of credit for a specific jurisdiction or profession, as we cannot guarantee that credit will be available in all cases.

The University of Miami School of Law is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

Program Level: Advanced

Program Prerequisites: Comprehensive knowledge of estate planning principles

Amount of Recommended CPE credit: 28 hours

Recommended Field of Study: Behavioral Ethics – 1.5; Information Technology – 1.5; Regulatory Ethics – 7.0; Specialized Knowledge – 9.5; Taxes – 19.5

Advance Preparation: None

Learning Objectives: Upon completion of the program, participants will be able to identify, analyze and resolve practical estate planning, administration and tax reporting issues.

Delivery Method:

Group Live: In order to be awarded continuing education credit, attendees must be present and comply with the NASBA attendance monitoring requirement by signing-in and signing-out of each session attended on the attendance sheets located in each classroom.

Group Internet Based: In order to be awarded continuing education credit, attendees must comply with the NASBA attendance monitoring requirement by responding to three polling questions per CPE credit or 84 questions for the entire conference.

HECKERLING GRADUATE PROGRAM IN ESTATE PLANNING

Expand Your Estate Planning Practice in 2026!

Consider an LL.M. in Estate Planning from the University of Miami School of Law

The University of Miami School of Law offers a unique Graduate Program in Estate Planning taught by the nation's leading experts. The program provides comprehensive coverage of the tax and non-tax issues involved in individual and estate planning, and is ideally suited for both entry-level attorneys and more experienced attorneys interested in either expanding their current practice or transitioning to an estate planning practice. The two-semester program begins with a 14-week fall semester covering core estate planning topics. Our unique spring semester modular courses taught by nationally recognized experts examine a different advanced-level planning topic each week. The graduate program is offered on either a full or part-time basis.

Program highlights include:

- Unparalleled educational and professional opportunities
- Small classes taught by nationally recognized estate planning experts
- Unsurpassed coverage of both the tax and non-tax aspects of individual and estate planning
- A unique spring semester curriculum that examines a different advanced-level planning topic each week
- A capstone drafting project completed under the supervision of an experienced estate planning attorney
- Full-time and part-time options
- Complete a Joint J.D. / LL.M. Degree in 3 years
- Excellent job placement
- Flexible hybrid lecture delivery via "live" Zoom or on campus

For additional information on our Graduate Program

visit www.law.miami.edu/estateplanning or email Laura Adams at Ladams@law.miami.edu

SAVE THE DATES

61st Annual Heckerling Institute on Estate Planning
January 11 – 15, 2027

62nd Annual Heckerling Institute on Estate Planning
January 10 – 14, 2028

Orlando World Center Marriott Resort
Orlando, Florida

INSTITUTE ADVISORY COMMITTEE

Tina Hestrom Portuondo

Chair, Heckerling Institute
University of Miami
School of Law
Coral Gables, Florida

Steve R. Akers

Bessemer Trust
Dallas, Texas

Ronald D. Aucutt

Lakewood Ranch, Florida

Norman J. Benford

Greenberg Traurig, P.A.
Miami, Florida

John F. Bergner

Winstead PC
Dallas, Texas

Turney P. Berry

Wyatt, Tarrant &
Combs, LLP
Louisville, Kentucky

Samuel A. Donaldson

Georgia State University
College of Law
Atlanta, Georgia

Carol A. Harrington

McDermott Will &
Schulte LLP
Chicago, Illinois

Ellen K. Harrison

McDermott Will &
Schulte LLP
Washington, D.C.

Donald O. Jansen

The University of
Texas System
Austin, Texas

Beth Shapiro Kaufman

Lowenstein Sandler LLP
Washington, D.C.

Bernard A. Krooks

Littman Krooks LLP
New York, New York

Paul S. Lee

Northern Trust
New York, New York

Stephanie Loomis-Price

Perkins Coie LLP
Austin, Texas

Mary Ann Mancini

Loeb & Loeb LLP
Washington, D.C.

Carlyn S. McCaffrey

McDermott Will &
Schulte LLP
New York, New York

Louis A. Mezzullo

Withers Bergman LLP
San Diego, California

Steven K. Mignogna

Archer & Greiner P.C.
Voorhees, New Jersey

M. Read Moore

McDermott Will &
Schulte LLP
San Francisco, California

Richard W. Nenno

Young Conaway Stargatt &
Taylor LLP
Wilmington, Delaware

John W. Porter

Baker Botts, L.L.P.
Houston, Texas

Susan Porter

Fiduciary Consultant
New York, New York

Charles A. Redd

Stinson LLP
St. Louis, Missouri

Bruce S. Ross

Mediation Offices of
Bruce S. Ross, LLC
Los Angeles, California

Alan F. Rothschild, Jr.

Page, Scrantom,
Sprouse, Tucker &
Ford, P.C.
Columbus, Georgia

Pam H. Schneider

Gadsden Schneider &
Woodward LLP
Radnor, Pennsylvania

Robert H. Sitkoff

Harvard Law School
Cambridge, Massachusetts

Bruce M. Stone

Goldman Felcoski &
Stone P.A.
Naples, Florida

Lauren J. Wolven

Levenfeld Pearlstein, LLC
Chicago, Illinois

Howard M. Zaritsky

Esquire
Rapidan, Virginia

EMERITUS MEMBERS

Mark L. Ascher

University of Texas
School of Law
Austin, Texas

Lawrence Brody

Harrison LLP
St. Louis, Missouri

S. Stacy Eastland

Ytterberg Deery Knull LLP
Houston, Texas

Charles D. "Skip" Fox, IV

Charlottesville, Virginia

Joseph G. Gorman, Jr.

Sheppard Mullin
Los Angeles, California

Max Gutierrez, Jr.

San Francisco, California

Marcia Chadwick Holt

Davis, Graham & Stubbs LLP
Denver, Colorado

Judith W. McCue

Chicago, Illinois

Jeffrey N. Pennell

Emory University
School of Law
Atlanta, Georgia

Gideon Rothschild

Gideon Rothschild PLLC
New Hartford, Connecticut