

Heckerling 2026 – Introduction, Part 2

As we have done for the last twenty-nine years with the permission and cooperation of the University of Miami School of Law, we will be posting daily Reports to this list containing highlights of the proceedings of the 60th Annual Heckerling Institute on Estate Planning. The Institute will be held on January 12-16, 2026 in-person at the Orlando World Center Marriott Resort & Convention Center and virtually. This **Introduction, Part 2** covers the sessions presented at this year's Institute.

We also will post the full text of each of these Reports on the ABA Real Property Trust & Estate Law Section's Heckerling Reports Website, as we have since the 2000 Institute. The Reports from 2000 to 2025 can now be found at

https://www.americanbar.org/groups/real_property_trust_estate/events_cle/heckerling.

These summaries are available to the public -- you do not need to be an ABA member.

To register for the Institute, visit <https://apps.law.miami.edu/heckerling/register>. Advance online registration is required. Credit card payments only.

Our 2026 **Reporters** are:

- **Beth Anderson, Esq.**, an attorney with Bricker Graydon Wyatt LLP in Louisville, Kentucky;
- **Kristin Dittus, Esq.**, an attorney with Life & Legacy Planning, Ltd. in Denver, Colorado;
- **Craig Dreyer, J.D., LL.M.**, an attorney with the Dreyer Law Firm in Stuart, Florida;
- **Lauren Mabe, Esq.**, an attorney with Holland & Knight in Tampa, Florida;
- **Alexa Langweil, Esq.**, an attorney with Schafer Thomas Maez PC in Broomfield, Colorado;
- **Michelle R. Mieras, J.D., LL.M., CTFA**, a Sr. Wealth Strategist with BMO in Denver, Colorado;
- **David J. Slenn, Esq.**, a managing director with Grant Thornton Advisors, LLC in Tampa, Florida; and
- **Michael Sneeringer, Esq.**, an attorney with Brennan, Manna & Diamond, LLC in Bonita Springs, Florida and Cleveland, Ohio.

The **Report Editor** is **Bruce A. Tannahill, J.D., CPA, AEP®.**, Director, Advanced Sales for Mass Mutual Financial Advisors in Wichita, Kansas,

Sessions of the 60th Annual Institute

Find session times and descriptions in the brochure on the Institute's [website](#).

Monday, January 12, 2026

Morning Session:

Fundamentals Program:

It's 10 PM, Do You Know Where Your Trust Is Sited?

Robert H. Sitkoff, Jane G. Ditelberg, Michaele D. Rafferty, Ronald J. Scalise Jr.

Afternoon Session:

Recent Developments 2025

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

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

Tuesday, January 13, 2026

Morning sessions:

- **Scratching the 7-Year Itch: Quantum QSBS Exclusions**
Paul S. Lee
- **Somewhere Beyond the Sea of IRS Forms: Planning with Charitable Remainder Trusts**
Kelly L. Hellmuth
- **SLATs - Third Wheel (or Third Rail!) of Planning for Married and Divorcing Couples: Ethical, Practical, and Tax Considerations**
Stephanie Loomis-Price, James I. Dougherty

Afternoon sessions:

- **Splitting the Difference – Structuring and Restructuring Interests in Trusts**
Diana S.C. Zeydel
- **Making 1 + 1 > 2 – Keys to Effective and Ethics-Savvy Cross-Disciplinary Collaboration**
Lauren J. Wolven □ Paige Goepfert □ Benetta Y. Park

Wednesday, January 14, 2026

Morning sessions:

- **The Two of You Came to Me for Estate Planning – But Let's Talk About What Happens When You Get Divorced!**
Bruce M. Stone
- **Worldly Wealth: Tax and Estate Planning for U.S. Persons with Global Investments**
Michelle B. Graham
- **Question and Answer Panel**
Turney P. Berry, Samuel A. Donaldson, Carlyn S. McCaffrey

Afternoon Special Sessions:

Special Sessions I:

- **Session I-A, Splitting, Splicing and Stacking Strategies to Add Octane to Trust Structures**
Diana S.C. Zeydel, N. Todd Angkatavanich, Jonathan G. Blattmachr
- **Session I-B, Review of the Past Year's Significant, Curious, or Downright Fascinating Fiduciary Cases**
Dana G. Fitzsimons Jr.
- **Session I-C, Three (or Thirty!) Steps in Hopes of Avoiding the Third Rail in SLAT Planning**
Stephanie Loomis-Price, James I. Dougherty, Anthony J. McCormick

Special Sessions II:

- **Session II-A, Choices and Challenges of CRTs: Planning with Charitable Remainder Trusts**
Kelly L. Hellmuth, Gregory W. Baker, Stephanie B. Casteel
- **Session II-B, Family Law Considerations in Estate Planning for Married Couples: Navigating the Ethical Minefield**
Bruce M. Stone, Elizabeth R. Carter, Scott L. Rubin
- **Session II-C, A Treasure Trove of Planning Tips for Foreign Assets**
Michelle B. Graham, Ruth Mattson, Suzanne L. Shier

Thursday, January 15, 2026

Morning sessions:

- **How Will the Trust Survive?**
Philip J. Hayes
- **Fiduciary Income Taxes: Tips and Traps to Tame a Tedious Topic**
Melissa J. Willms
- **Cracks In the Safety Net: Aging, Disability, and the Planning Imperative**
Tara Anna Pleat

Afternoon Special Sessions:

Special Sessions III:

- **Session III-A, From the Front Lines of Undue Influence and Elder Abuse: Essential Ethical and Practical Advice**
Steven K. Mignogna, Charles P. Golbert, Reid Kress Weisbord
- **Session III-B, From Soup to Nuts: Life Insurance Fundamentals – Risks and Products, Income and Transfer Taxes**
Mary Ann Mancini, Lawrence Brody, Donald O. Jansen
- **Session III-C, The Day, That Duty... Died**
Philip J. Hayes, Carol A. Harrington, Lauren D. Hunt, Stefanie J. Lipson

Special Sessions IV:

- **Session IV-A, Facing the Gaps Together: Strategies for a Fraying Support System**
Tara Anne Pleat, Kristen M. Lewis, Bridget O'Brien Swartz
- **Session IV-B, May the AI Be with You: Cybersecurity and Ethics for Estate Planners**
Jeff Chadwick, Tracy M. Potts, Elizabeth B. Vandesteeg
- **Session IV-C, A Recipe Book for Asset Protection**
Gideon Rothschild, Melissa J. Langa, Judge Mindy A. Mora, Barry A. Nelson

Friday, January 16, 2026

Morning sessions:

- **The Executor and Trustee Guide to Inherited Retirement Accounts: Obligations and Opportunities**
Natalie B. Choate
- **Forging Ahead**
Charles A. Redd, Margaret G. Lodise

Program Tracks

You can find the sessions included in each Program Track on the Institute's [website](#).

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Check the Institute's [website](#) for more information on sponsors and exhibitors.

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