

Heckerling 2026 – Introduction, Part 1

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 59th Annual Heckerling Institute on Estate Planning that is being held in-person in Orlando at the Orlando World Center Marriott Resort & Convention Center and virtually on January 12-16, 2026. A complete listing of the proceedings and the Institute's 2026 brochure are available [here](#).

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®**, a retired Director, Advanced Sales for Mass Mutual Financial Advisors in Wichita, Kansas,

Scope of the 60th Annual Institute

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:** These programs explore 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.
- **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.
- **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.
- **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 obligations and opportunities of inherited retirement accounts including how to inform the beneficiaries.
 - 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.
- **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.
- **Charitable Giving and Philanthropy.** 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. charitable planning.
- **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.
- Explore how to identify undue influence and elder abuse.
- **Ethics:** These programs examine:
 - Spousal lifetime access trusts (SLATs) highlighting potential ethical dilemmas, planner liability, and the added complexity introduced in divorce scenarios.
 - Whether family law concepts should be regularly included in estate planning and whether doing so could create ethical conflicts.
 - Ethical considerations in information sharing, and fiduciary responsibilities.
- **International Planning:** These programs focus on:
 - Planning for U.S. persons with global investments, and
 - foreign and domestic asset protection.
- **Technology:** The series:
 - Explores the intersection of artificial intelligence (AI), cybersecurity, and ethics for estate planners, including solid advice and live demos.
 - Addresses issues in fiduciary duty compliance and information sharing.

Event guidelines, programming and schedule are subject to change.

Institute Faculty

Click [here](#) for a list of the 59th Annual Heckerling Institute Faculty.

Institute Advisory Committee

You can find the Institute Advisory Committee [here](#).

=====

GENERAL INFORMATION ABOUT THE INSTITUTE:

Registration Information:

- To register for the Institute, visit <https://apps.law.miami.edu/heckerling/register>.
- Registration Fee: \$1,225
- 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.)
- Advance online registration is required.
- Credit card payments only.

- E-mail heckerling@law.miami.edu for additional information.
- To cancel your registration, please send an email to Heckerling@law.miami.edu.

IN-PERSON ATTENDANCE

The registration fee for in-person attendance includes:

- Admission to the educational sessions
- Online access to the Institute materials
- Admission to:
 - Monday evening Welcome Reception
 - Continental breakfasts
 - Networking breaks
 - 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.

- 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.

Published Proceedings

LexisNexis will publish the proceedings of the Institute. Registrants may order the volume at the LexisNexis booth in the exhibit hall. The proceedings of the 59th Annual Heckerling Institute (January 2025) are now available from LexisNexis. For information on ordering the proceedings of the 60th Annual Heckerling, 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.

ACCREDITATION

The Heckerling Institute on Estate Planning is the nation's leading conference for estate planners. Continuing legal education credit will be 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 trust officers, accountants, trust officers, accountants, charitable giving professionals, elder law specialists, wealth management professionals, and nonprofit advisors.

Continuing education credit will be awarded only for sessions attended live in-person or virtually in real-time.

Please Note: 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.

You should check the Continuing Education page of the Heckerling Institute website or contact its office in advance with questions regarding the availability of credit for a specific jurisdiction or profession, as the Institute cannot guarantee that credit will be available in all cases.

All registrants must complete a **Proof of Attendance Form** by **January 23, 2026** to request continuing education credit. Many accrediting agencies have imposed mandatory cut-off dates for reporting credits. Attendees who submit forms after January 23, 2026 may be subject to additional fees or may be denied credits by the accrediting agency. This form may only be submitted one time. Please submit form after the final session.

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 Methods:

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.

=====
NOTICE: The content herein is to be used for information purposes only. Neither the Heckerling Institute, the University of Miami, the reporters, their employers, nor the sponsors of any listserv where this information is posted represent or warrant the accuracy or completeness of the information contained in these Reports, and do not endorse the content. Moreover, the views expressed herein do not necessarily reflect the views of the Heckerling Institute, the University of Miami, the reporters, their employers, or the sponsors of any listserv where this information is posted. In no event will the Heckerling Institute, the University of Miami, the reporters, or the sponsors of any listserv where this information is posted be liable for any damages that might result from any use of or reliance on these Reports.
=====