



Bryan Howard is a co-founding member of Howard Mobley Hayes & Gontarek, PLLC. Bryan assists high net-worth families with wealth transfer planning, tax reduction planning, charitable giving and asset protection planning. He also advises the owners of closely-held businesses with respect to tax and business succession issues and represents fiduciaries and beneficiaries with regard to trust and estate administration and litigation issues.

Bryan is listed in the *Best Lawyers in America* (2001-2023 editions) in the Tax, Trusts and Estates, and Litigation - Trust and Estates categories including having been recognized in all three categories as the Lawyer of the Year in Nashville. Bryan has the AV rating (highest available) for ethical standards and legal ability from *Martindale-Hubbell's* peer review ratings system.

Bryan frequently lectures and writes on estate planning and taxation topics. Representative articles include: "Non-Reciprocal Spousal Trusts" presented to the American Institute on Federal Taxation in 2013, "If You Don't Like This Trust, Why Not Decant to a Better One?" presented to the Louisville Estate Planning Council in 2013, "Trust Me-Your Irrevocable Trust Can Be Modified Without Going to Court" co-presented with Christy Reid to ACTEC in 2012; and "Fixing Broken Trusts: The Uniform Trust Code and Other Tools" published in the *Journal of Taxation of Investments* in 2008.

#### **Practice Areas**

- Estate planning
- Tax law
- Estate and trust litigation
- Business succession planning
- Charitable planning
- Estate administration

#### **Professional Activities**

- Fellow and former Tennessee State Chair, American College of Trust and Estate Counsel
- Numerous legislative activities, including, principal draftsman of the Tennessee Community Property Trust Act of 2010 and the Tennessee Investment Services Trust Act of 2007, Member of Committee which drafted Tennessee Uniform Trust Code (2004, 2007, 2010, 2013 and 2021) and Member of Tennessee Bar Association's Probate Study Committee, which reviews and recommends legislation involving trusts and estates in Tennessee, and member of the Tennessee Banker's Association Trust Legislative committee which reviews and recommends legislation regarding trusts in Tennessee.
- Former Chairman (1994 & 2006), Estate Planning Committee, Nashville Bar Association
- Former Chairman (2004), Tax Committee, Nashville Bar Association

#### **Education**

- B.S., Business Administration, University of California at Berkeley, 1979
- J.D., Vanderbilt University, 1983
- L.L.M., Taxation, University of Florida, 1984