

SOUTHEAST FELLOWS INSTITUTE
Class I, Session I
Charlotte, NC

Trust Modification and Decanting
Friday, September 30, 2022
(3:30 to 5:10 PM)

Speakers and Materials:

1. Farhad Aghdami – Richmond, VA

Irrevocable Does Not Mean It Can't Be Changed – Decanting, Reformations, and Non-Judicial Settlement Agreements

2. James D. Spratt, Jr. – Atlanta, GA

The Irrevocable Trust – It Seemed Like a Good Idea at the Time

3. Dan Holbrook - Knoxville, TN

- (a) Sample List of Reasons to Modify or Decant Irrevocable Trusts**
- (b) Caveats When Modifying or Decanting**
- (c) Chart of Tennessee Decanting and Modification Statutes**
- (d) Memo on Trustee's Almost Total Immunity on Exercise of Discretion in Discretionary Trust under TN Uniform Trust Code**
- (e) Tennessee Trust Modification under UTC, by Victoria Tillman & Donald Farinato (by consent of authors)**
- (f) Steve Oshins 8th Annual Trust Decanting State Rankings Chart, as of 4/1/2021 (Includes all 6 SEFI states)**
- (g) Susan Bart Detailed Summary of All State Decanting Statutes, as of 12/1/2021 (Includes all 6 SEFI states) (by consent of Susan Bart)**
- (g) An Analysis of the Tax Effects of Decanting, by Jonathan G. Blattmachr, Jerold I. Horn, and Diana S.C. Zeydel, Real Property, Trust and Estate Law Journal, Spring 2012 (by consent of Jonathan Blattmachr)**