

Friday, January 23, 2026

2 – 5:15 p.m.

Probate, Estate Planning & Trust Section

3.0 MCLE Credit Hours, including 3.0 Probate and Estate Planning Specialization credit hours

Supreme Court Commission on CLE Course #: 260139

Room Location: 200-202

State and Federal Tax Planning, Legislative Updates, and Planning Opportunities

This presentation will cover various legislative updates at the state and federal level, including an overview of the recent approval of the state level grantor tax reimbursement, TOD designations for vehicles, the rule against perpetuities, and planning under the Big Beautiful Bill. Additional topics will include select probate topics, income tax planning using irrevocable trusts and other estate planning tools, and pre-mortem probate litigation intended to mitigate post-mortem litigation in connection with contested cases.

Agenda

2 – 2:35 p.m.

Post-Mortem Planning

Phillip J. Martin
Merline and Meacham
Greenville, SC

2:40 – 3:45 p.m.

Income Tax Planning Utilizing Irrevocable Trusts and Other Estate Planning Tools

Jordan S. Goewey
Thomas, Fisher and Edwards Law Firm
Greenville, SC

David A. Thompson
Thomas, Fisher and Edwards Law Firm
Greenville, SC

3:45 – 4 p.m.

Break

4 – 4:40 p.m.

Legislative Updates; Planning Under the Big Beautiful Bill

Michelle H. King
Merline and Meacham
Greenville, SC

4:40 – 5:15 p.m.

Probate and Estate Planning- Select Topics

J. Aaron Nelson, Jr.
Nelson Law Firm
Bluffton, SC

Course Planner/Moderator:

Andrew Merline
Merline and Meacham
Greenville, SC