American Bankers Association

Professional Certifications

Approval Statement

American Bankers Association (ABA) Professional Certifications has approved **2026 Delaware Trust Conference** for:

17.5 CTFA, 6 CRCM, 5.5 CERP, CRSP, 5 CCTS, 2.5 CAFP, 1.5 CISP credit. APPROVED NON-ABA CE search for training will appear as: Delaware Bankers Association | 2026 Delaware Trust Conference

*Approved program may take up to 7 days after approval to appear in CE Search

Attendee Instructions to self report for CE Credit

1. Log into certification record at aba.csod.com
2. Hover over **ADD CE CREDIT** select **APPROVED NON-ABA CE**
3. Enter key word(s) from program title or sponsor name and **Select** program from search results
4. Click **Request** and when page refreshes click **Mark Complete**

ABA Professional Certifications is dedicated to promoting the highest standards of performance and ethics within the financial services industry. This statement is not an indorsement of this program or its sponsor.

2026 DELAWARE TRUST CONFERENCE

Program Agenda

Day 1 – Tuesday - October 27th

7:30 – 8:00 a.m. – Registration

8:00 – 9:00 a.m. – Plenary Session 1 (60 minutes) Group Live **60 mins CTFA, CRSP**

Partnership Tax "Hacks" (Simple Solutions to Client Conundrums)
An entity taxed as a partnership (or disregarded entity) is the most flexible tax planning tool for practitioners, but with that flexibility comes complexity in the form of Subchapter K of the Code. This presentation will discuss partnership planning ideas that: (i) address common and identifiable client situations, (ii) are understandable, straightforward, and actionable; and (iii) provide superior results for clients.

Presented by: Paul Lee, Founder and CEO, *Consiglio Advisors*

9:00 – 9:15 a.m. – Welcome/Break – Governor's Hall with Exhibitors

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9:15 – 10:15 a.m. – Plenary Session 2 (60 minutes) – Group Live - *Ethics* **60 mins CTFA, CRCM, CERP**

Preventing Trust Breakdowns
This session focuses on equipping wealth managers for the early identification of common ethical and practical risks, the responsible stewardship and protection of client assets, and the promotion of family harmony through sound judgment and fiduciary care. Emphasis is placed on ethical decision-making, proactive issue recognition, and fostering transparent, collaborative relationships that align with professional standards and client best interests.

Presented by:
Wendy Cox, Senior Vice-President, CFO, Director of Personal Trust, *Greenleaf Trust*
Dan Felix, Founder, Principal, and Fiduciary, *The Professional Trustee*

10:15 – 10:30 a.m. – Break - Governor's Hall with Exhibitors

10:30 – 11:30 p.m. – Plenary Session 3 (60 minutes) – Group Live **60 mins CTFA, CRCM**

Trust Act 26 and Case Law Picks
This session will review recently enacted Delaware trust legislation and recently decided Delaware trust and estate cases and will highlight any significant trends in the law.

Presented by:
Jocelyn Borowsky, Partner, *Duane Morris LLP*
Gregory J. Weinig, Partner, *Connolly Gallagher LLP*

11:30 – 12:45 p.m. – Lunch – Riverfront Ballroom

Lifetime Achievement Award

12:45 – 1:45 p.m. - Plenary Session 4 (60 minutes) – Group Live **60 mins CTFA**

The Intersection of High Net Worth Divorces and Trusts
High net worth divorces often involve sophisticated estate planning that can dramatically impact the rights of the litigating spouses and their children. These cases frequently involve irrevocable trusts created and funded with marital assets during the marriage. The trusts at issue are generally created outside the state where the married couple resides. With divorce proceedings filed in one state and trusts created in another, the different state courts are set on a collision course that can only be resolved when divorce counsel and trust counsel work in tandem. This presentation will explain the complicated issues involved and how they may be resolved when high net worth divorces and trusts intersect.

Moderated By:
Sharon L. Klein, President of Family Wealth, *Wilmington Trust*

Presented By:
Kelli E. Brown, Partner, *Goldman Simpson*
Peter S. Gordon, Director, *Gordon, Fournaris & Mammarella, P.A.*
Dan Rottenstreich, Founding Partner, *Rottenstreich Farley & Bronstein LLC*

1:45 – 2:00 p.m. - Break - Governor's Hall with Exhibitors

2:00 – 3:00 p.m. - Session 5 (60 minutes) – Breakout Sessions *(choose one to attend live)* **60 mins CTFA**

Beyond Beneficiaries: Unlocking the Potential of Delaware Purpose Trusts *(CTFA)*
Purpose trusts offer a unique way to preserve assets, advance missions, and support long-term governance without traditional beneficiaries. This presentation examines how Delaware purpose trusts work, where they add value, and key considerations for trustees, advisors, and practitioners.

Presented By:
David A. Diamond, President, *The Northern Trust Company of Delaware*
Kim Gill McKinnon, Partner, *McCollom D'Emilio Smith Uebler LLC*
Vincent C. Thomas, Partner, *Young Conaway Stargatt & Taylor LLP*

Cross-Border Trust Structures for Global Families *(CTFA)*
This session explores inbound and outbound trust structures, foreign assets, U.S. tax classification, reporting, and fiduciary administration for cross-border families.

Presented By:
Myriam Soto, Director, Head of International Wealth Planning and Fiduciary Services, *BNY Wealth*
Alex Lyden Horn, Partner, Chief Fiduciary Officer and Trust Counsel, *Evercore Wealth Management*

3:00 – 3:15 p.m. - Break - Governor's Hall with Exhibitors

3:15 – 4:15 p.m. - Plenary Session 6 (60 minutes) Group Live **60 mins CTFA, CERP, CRCM, CCTS**

The Delaware Court of Chancery – Our Secret Weapon in the Trust Situs Selection Battles
"The reports of my demise are greatly exaggerated": why concerns over "SB21" and "DExit" actually demonstrate how the Delaware's legislature and courts work together to stay at the forefront of corporate and trust law. Why experience, innovation, and infrastructure put Delaware first.

Presented by:
Cindy D. M. Brown, SVP, Director of Special Situs Trusts, *Mechanics Bank Wealth Management*
Jeffrey Wolken, SVP, Wealth Strategist and National Director, Delaware Trust Planning, *Wilmington Trust Company*
Raymond J. DiCamillo, *Richards, Layton & Finger, P.A.*

4:15 – 4:30 p.m. - Break - Governor's Hall with Exhibitors

4:30 – 6:00 p.m. - Plenary Session 7 (90 minutes) Group Live **90 mins CTFA, CRSP, CISP, CCTS**

Federal Tax Update
Stay up to date with this informative and entertaining recap of important cases, rulings, regulations, and legislation from the past 12 months in the federal income, estate, and gift tax laws. Specific topics to be addressed will depend on recent developments but will likely include ongoing issues with the implementation of the One Big Beautiful Bill Act, strategies for tax-smart charitable giving, constitutional aspects of reporting foreign bank accounts, and self-employment tax liability for limited partners and LLC members.

Presented by: Sam Donaldson, Professor of Law, *Georgia State University*

6:00 – 7:00 p.m. – Reception – Governor's Hall with Exhibitors

Day 2 – Wednesday – October 28th

7:30 – 8:00 a.m. – Registration

8:00 – 9:30 a.m. - Plenary Session 1 (90 minutes) Group Live **90 mins CTFA, CRCM**

Review of the Past Year's Significant, Curious, or Downright Fascinating Fiduciary Cases
This session will review selected reported fiduciary litigation decisions from 2025 that relate to multiple areas of estate planning, estate and trust administration, the fiduciary duties of agents, administrators, trustees, and other fiduciaries, related trial practice, and identifying and navigating contemporary fiduciary challenges.

Presented by:
Dana Fitzsimons Jr., Managing Director and Senior Fiduciary Counsel, *Bessemer Trust*

9:30 – 9:45 a.m. – Break – Governor's Hall with Exhibitors

9:45 – 10:45 a.m. – Plenary Session 2 (60 minutes) – Group Live **60 mins CTFA, CRSP**

At the Crossroads
Meet us for a discussion at the intersection of wealth management, estate planning, and tax advisory. Topics will include important issues such as inter-disciplinary communication between wealth planners, accountants and counsel, defining each professional's role and responsibilities, and strategies to maximize benefits to our clients.

Presented by:
Jeff Cowley, SVP Senior Wealth Strategist, *Citizens Private Wealth*
Zach Haupt, Special Counsel, *Morris, Nichols, Arsht, and Tunnell, LLP*
Karly Laughlin, Director, *Belfint, Lyons, and Shuman*

10:45 – 11:00 a.m. – Break - Governor's Hall with Exhibitors

11:00 – 12:00 p.m. – Plenary Session 3 (60 minutes) – Group Live **60 mins CTFA, CERP, CAFP, CCTS**

What Could Possibly Go Wrong?
Practical Trust Administration Lessons from the Real World
Complex assets, difficult beneficiary situations, distribution requests, directed trust structures, and changing family dynamics can test even the most experienced trustee. Through practical examples and candid discussion, this panel will explore how trust professionals identify risks, solve problems, and maintain effective trust administration in a rapidly evolving fiduciary environment.

Presented By:
Robert Coppock, Vice President, Senior Trust Officer, *The Bryn Mawr Trust Company of Delaware*
Theresa L. Hughes, Delaware Individual Trustee, *Pinion*
Cody Snyder, President, *Commonwealth Trust Company*
Shawn Wilson, Head of Delaware, *JTC Group*

12:00 – 1:00 p.m. – Lunch – Riverfront Ballroom

Fireside Chat with Karyn Polak, President & CEO, Delaware Bankers Association
Lisa Collison, Delaware State Bank Commissioner

1:00 – 2:00 p.m. - Plenary Session 4 (60 minutes) – Group Live **60 mins CTFA**

It's 10 PM, Do You Know Where Your Trust is Sited?
Provoking a conflict of trust laws – such as by naming a trustee in another state – has become a routine estate planning strategy. This session will cover the modern landscape of conflicts of trust laws, focusing on the new Uniform Conflict of Laws in Trusts and Estates Act and Restatement (Third) of Conflict of Laws, and how they address questions of "validity," "administration," and "construction and interpretation."

Presented By: Robert H. Sitkoff, Professor of Law, *Harvard Law School*

2:00 – 2:15 p.m. - Break - Governor's Hall with Exhibitors

2:15 – 3:15 p.m. – Session 5 (60 minutes) – Breakout Sessions *(choose one to attend live)* **60 mins CTFA, CRSP**

DING, DING, DING! Winning Strategies for Non-Grantor Trust Planning
This session will explore the rapidly evolving landscape of non-grantor trust planning, including state income tax minimization through DING trusts and other situs-based strategies, and the opportunities and limitations created by recent federal tax legislation. Panelists will discuss advanced trust structures, including beneficiary grantor trusts, techniques for shifting income among taxpayers, and the practical challenges of navigating grantor trust, gift tax, and state tax rules. The session will also examine planning opportunities involving qualified small business stock (QSBS), as well as key pitfalls, anti-abuse concerns, and current developments affecting the use of non-grantor trusts in sophisticated wealth transfer planning.

Presented By:
Michael M. Gordon, Director, *Gordon, Fournaris & Mammarella, P.A.*
Mark R. Parthemer, Chief Wealth Strategist, *Glenmede Trust Company*
Amy Zinser, Wealth Strategies Advisor, *Bank of America*

Comparison of Asset Protection Trusts Across Jurisdictions
A discussion about the premiere asset protection jurisdictions, highlighting their strengths and weaknesses.

Presented By:
Dan Hayward, Member, *McCollom D'Emilio Smith Uebler LLC*
Jonathan Gopman, Partner, *Nelson Mullins*

3:15 – 3:30 p.m. - Break - Governor's Hall with Exhibitors

3:30 – 4:30 p.m. - Plenary Session 6 (60 minutes) Group Live - Ethics **60 mins CTFA, CERP, CRCM**

The Human in the Loop: Ethics and Professional Judgment in the AI Era
Generative artificial intelligence (GenAI) has been both heralded and bemoaned for its potential to enhance (or perhaps, supplant) human workers. This presentation provides a broad, accessible survey of GenAI technologies that may be useful for trust companies, family offices, or other legal and tax professionals. It explains (in layperson-friendly terms) how these systems were trained and how they operate, with the goal of illuminating the technical and theoretical issues behind the models' well-documented reliability concerns. It also examines recent developments in the ethical ongoing development and implementation of GenAI in practical workflows. It also identifies the ethical risks and pitfalls one should consider when incorporating generative AI into their work.

Presented By:
Deborah F. Howe, Partner, *Franke Beckett LLC*
Jack K. Beckett, Partner, *Franke Beckett LLC*

4:30 – Conference Concludes

Totals:

CTFA - 870 mins/50=17.5 credits
CRCM - 300 mins/50=6 credits
CRSP - 270 mins/50=5.5 credits
CERP - 270 mins/50=5.5 credits
CCTS - 240 mins/50=5 credits
CAFP - 120 mins/50=2.5 credits
CISP - 90 mins/50=1.5 credits