

PROFESSOR TERRY L. TURNIPSEED

SYRACUSE UNIVERSITY COLLEGE OF LAW
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EMPLOYMENT

Frost Law, Rockville, Maryland, Director
June 2022 - Present

Tarlow Breed Hart and Rodgers, Boston, Massachusetts, Counsel
June 2022 - Present

Wealth Management and Estate Planning Consultant
July 2004 - Present

Work with high-net-worth clients to develop and implement sophisticated estate planning techniques including IDGTs, GRATs, CLATs, CRUTs, FLLCs, Conservation Easements, QPRTs, Dynasty Trusts, Domestic Asset Protection Trusts, Buy-Sell Agreements, ILITs, International Estate Planning, Asset Protection including Offshore Trusts, and Business Succession Planning. Produce complex tax opinion letters. Preparation of complex Form 706 Estate Tax Returns, Form 709 Gift Tax Returns, and Form 1041 Trust/Estate Income Tax Returns. Expert witness in attorney malpractice cases.

Syracuse University College of Law, Syracuse, New York
July 2004 - Present

PROFESSOR OF LAW AND PROFESSOR OF ENGINEERING AND COMPUTER SCIENCE (BY COURTESY APPOINTMENT). Scholarship interests include spousal property rights upon death, trust and fiduciary law, and transfer taxation. Teaching interests include estate planning, estate and gift taxation, wills and trusts, and property. Work closely with Advancement structuring complex planned giving techniques for very large charitable donations to the College of Law.

Covington & Burling, Washington, District of Columbia
December 2000 – June 2004

WEALTH MANAGEMENT & ESTATE PLANNING ATTORNEY. Developed and implemented complex tax planning strategies for more than \$1 billion in assets. Represented a number of high-principal trust beneficiaries with fiduciary issues. Developed expertise in complex domestic and international estate planning, including substantial asset protection experience.

Deloitte & Touche LLP – National Office, Washington, District of Columbia
May 1998 – December 2000

ESTATE, GIFT, & TRUST TAXATION, AND ESTATE PLANNING SPECIALIST. Worked with clients performing estate and gift tax planning services. Lectured and instructed at many internal and external training seminars and conferences. Published articles in internal and external publications including *Legal Times and Tax Advisor*. Developed complex model for FY 1999 federal tax legislation with results published in many newspapers including the *New York Times*, *USA Today* and the *Washington Post*.

Winston & Strawn, Washington, District of Columbia
June 1996 – August 1997

NUCLEAR ENERGY REGULATORY ATTORNEY. Advised nuclear electric utilities, the Department of Energy, and nuclear reactor design companies on regulatory, legislative, policy, spent nuclear fuel, and litigation matters.

Shaw, Pittman, Potts, and Trowbridge, Washington, District of Columbia
December 1992 – December 1994

LAW CLERK, ENERGY PRACTICE GROUP.

United States Department of Energy, Washington, District of Columbia
May 1990 – December 1992

OFFICE OF THE ASSISTANT SECRETARY FOR NUCLEAR ENERGY. High-level policy and legislative advisor on nuclear energy, spent nuclear fuel, nuclear energy regulation, licensing reform, and associated legislative activities.

Nuclear Energy Institute, Washington, District of Columbia
May 1988 – May 1990

SPECIAL ASSISTANT TO THE PRESIDENT AND MANAGER, POLICY INITIATIVES.

EDUCATION

Georgetown University Law Center, Washington, District of Columbia
LL.M. in Taxation, 1998, *Cum Laude*

Georgetown University Law Center, Washington, District of Columbia
J.D., 1995

Massachusetts Institute of Technology, Cambridge, Massachusetts
M.S., Technology & Policy, 1988
M.S., Nuclear Engineering, 1988
National Science Foundation Fellow
(Note: MIT does not award honors.)

Mississippi State University, Starkville, Mississippi
B.S., Nuclear Engineering, 1986, *Summa Cum Laude*
Harry S. Truman Memorial Scholar

PROFESSIONAL AFFILIATIONS AND LICENSES

Member, District of Columbia Bar
Member, New York Bar
American Association of Law Schools – Donative Transfers Section
American Bar Association – Probate and Property Section
District of Columbia Bar Association – Estates, Trusts & Probate Law
Section
Series 66 (SEC Investment Certification)

PUBLICATIONS

LEGAL PRACTICE PUBLICATIONS

*One Hundred Percent of Marriages End: Elective Share (And Community Property)
Planning for Modern Love and Migrating Couples*, (lead author) 56 *Univ. of
Miami Center on Est. Planning (Heckerling Institute)*, Ch. 9 (2022).

Spouse's Elective Share, BNA Tax Portfolio (co-authored with Professor Jeffrey Pennell and Christopher Cline), 841-1st T.M. (2012).

Fair or Foul? Inheritance-Driven Adult Adoption within Same-Sex Partnerships, Jurist, August 24, 2009.

Back to the Future: Is Total Return Investing Old Fashioned? American Law Institute – American Bar Association, Representing Estate and Trust Beneficiaries and Fiduciaries, July 2, 2004.

Practitioner's Corner: Final Regulations on Trust Accounting Income Adjust to Modern Trust Practice, Federal Tax Weekly, January 4, 2004.

Tools for Better Balancing the Interests of Income Beneficiaries and Remaindermen, Tax Management Memorandum, Vol. 44, No. 13, June 30, 2003, and Tax Management Estates, Gifts and Trusts Journal, Vol. 28, No. 5, September 11, 2003.

BOOK

Community, Home and Identity, co-editor with Professor Michael Diamond (Georgetown University Law Center), part of a book series sponsored by the Association for Law, Property & Society, Inc. (2012).

SCHOLARLY ARTICLES/BOOK CHAPTERS

The President and the Autopen: It Is Unconstitutional for Someone or Something to Sign a Bill Outside of the President's Presence?, 17 Fl. J. Tech. Law and Policy 83 (2012).

Adult Adoption of Lovers and Spouses to Help Ensure Their Inheritance: Fair or Foul? Book chapter in *The Public Nature of Private Property* (Malloy and Diamond, eds., Ashgate Publishing 2011), part of a book series sponsored by the Association for Law, Property & Society, Inc.

Community Property v. the Elective Share, 72 La. L. Rev. 161 (2011).

Is Voting in Churches (or Anywhere Else) Unconstitutional?: The Polling Place Priming (PPP) Effect, co-authored with Jeremy Blumenthal, 91 B.U. L. Rev. 561 (2011).

Scalia's Ship of Revulsion Has Sailed: Will Lawrence Protect Adults Who Adopt Lovers to Help Ensure Their Inheritance From Incest Prosecution? 32 Hamline 95 (Winter 2009).

How Do I Love Thee, Let Me Count the Days: Deathbed Marriages in America, 96 K.L.J. 275 (March 2008), reprinted in the *Minnesota Family Law Journal* (November/December 2009).

2005 – 2006 Survey of New York Law: Estates and Trusts, 57 *Syracuse L. Rev.* 1135 (2007).

Why Shouldn't I Be Allowed to Leave My Property to Whomever I Choose At My Death? (Or How I Learned to Stop Worrying and Start Loving the French), *Brandeis Law Journal at the University of Louisville Brandeis School of Law*, 44 B.L.J. 737 (2006).

NEWS/MAGAZINE ARTICLES

A Florida Millionaire Adopted His 42-Year-Old Girlfriend. Isn't That Incest? Maybe. But it is also a good way to shield his fortune from the law., *Washington Post/Newsweek wire service*, March 9, 2012.

A Florida Millionaire Adopted His 42-Year-Old Girlfriend. Isn't That Incest? Maybe. But it is also a good way to shield his fortune from the law., *Slate*, February 7, 2012.

Making girlfriend a daughter more common than you might think, *Palm Beach Post*, February 7, 2012.

All the President's Signatures: The Constitutional Quibble with the Autopen (It's Not What You Think it is), *Slate*, August 24, 2011.

Supreme Shocker! Anna Nicole Goes to High Court, *New York Daily News*, February 23, 2006.

Fleeing the Firm Doesn't Have to Mean Leaving the Law, *Legal Times*, May 17, 1999.

New Charitable Remainder Trust Regulations, *The Tax Advisor*, 3-99 T.T.A. 151, March 1999.

Who's Minding the Army's Stores? *Legal Times*, p. 29, March 17, 1997.

SCHOLARLY PRESENTATIONS

One Hundred Percent of Marriages End: Elective Share (And Community Property) Planning for Modern Love and Migrating Couples, *National Association of Estate Planners & Councils*, May 10, 2023 (upcoming).

One Hundred Percent of Marriages End: Elective Share (And Community Property) Planning for Modern Love and Migrating Couples, Milwaukee Estate Planning Forum, October 5, 2022.

One Hundred Percent of Marriages End: Elective Share (And Community Property) Planning for Modern Love and Migrating Couples, Boston Estate Planning Council, November 29, 2022.

One Hundred Percent of Marriages End: Elective Share (And Community Property) Planning for Modern Love and Migrating Couples, Heckerling Institute, March 30, 2022.

Surviving Spouse's Rights in Decedents' Estates, American College of Trust and Estate Counsel, MidAtlantic Meeting, September 23, 2018.

Long-Distance Externship Immersion Programs, Externships 7 Conference, Denver, CO, February 28, 2014.

The Death of Wills? – The Rise of Nonprobate Transfers, Southeastern Association of Law Schools Conference, Palm Beach, FL, August 4, 2013.

The President and the Autopen: It Is Unconstitutional for Someone or Something to Sign a Bill Outside of the President's Presence, Loyola Constitutional Law Colloquium, Chicago, IL, November 2-3, 2012.

Does Lawrence Protect Adults like John Goodman Who Adopt Lovers from Incest Prosecution?, Loyola Constitutional Law Colloquium, Chicago, IL, November 2-3, 2012.

Is Voting in Churches Unconstitutional?, Southeastern Association of Law Schools Conference, Hilton Head, SC, July 25, 2011 (winner of "Call to Papers" award).

Community Property v. the Elective Share, Louisiana Law Review Symposium on Community Property, Louisiana State University, Baton Rouge, LA, April 1, 2011.

Is Voting in Churches Unconstitutional?, Association of Law, Property and Society Conference, Georgetown University, Washington, DC, March 4-5, 2011.

Community Property v. the Elective Share, Southeastern Association of Law Schools Conference, Palm Beach, FL, August 30–September 5, 2010.

Keynote Address, Law Day, Onondaga County Bar Association, May 4, 2010.

Adult Adoption of Lovers and Spouses to Help Ensure Their Inheritance: Fair or Foul? Association for the Study of Law, Culture and the Humanities, Brown University, Providence, RI, March 19-20, 2010.

Adult Adoption of Lovers and Spouses to Help Ensure Their Inheritance: Fair or Foul? Association for Law, Property & Society, Georgetown University, Washington, DC, March 5-6, 2010.

How to Give Without Risking it All, Syracuse University College of Law Board of Advisors Retreat, Naples, FL, February 26-28, 2010.

Pending Federal Tax Legislation and How Practitioners Can Prepare for Changes to Come (Keynote Address), New York State Bar Association Trust and Estates Law Section Fall Meeting, Syracuse, NY, October 2, 2009.

Scalia's Ship of Revulsion Has Sailed: Will Lawrence Protect Adults Who Adopt Lovers to Help Ensure Their Inheritance From Incest Prosecution? Syracuse University College of Law Colloquium Series, April 7, 2009.

Planned Charitable Giving with Underwater Assets, Syracuse University College of Law Board of Advisors Retreat, Boca Raton, FL, February 28, 2009.

Scalia's Ship of Revulsion Has Sailed: Will Lawrence Protect Adults Who Adopt Lovers to Help Ensure Their Inheritance From Incest Prosecution? Property, Citizenship, and Social Entrepreneurism Conference, Washington, DC, November 14-15, 2008.

Planned Giving to Syracuse University, Syracuse University Board of Trustees, Syracuse, NY, November 7, 2008.

Will Your Wishes Be Granted? Preserving Your Estate for Your Heirs, University College Continuing Education Series, Syracuse, NY, April 8, 2008.

Supersized Planned Charitable Giving, Syracuse University College of Law Board of Advisors Retreat, Kiawah Island, SC, January 20, 2007.

Presentation to Syracuse University Family Issues Network group on elective share issues, Syracuse, NY, December 1, 2006.

Will Your Wishes Be Granted? Preserving Your Estate for Your Heirs, Joseph I. Lubin House Monthly Conversations on the Law series sponsored by the College of Law, New York, NY, April 26, 2006.

A Primer on Fiduciary Income Taxes, January 25, 2006, New York Bar Association Annual Meeting, New York, NY.

Planned Charitable Giving: Leveraging Gifts to the College of Law, Syracuse University College of Law Board of Advisors Retreat, Kiawah Island, SC, January 21, 2006.

Private Property v. Public Interest: the Eminent Domain Debate, Syracuse Thursday Morning Roundtable, Syracuse, NY, September 22, 2005.

Why Shouldn't I Be Allowed to Leave My Property to Whomever I Choose At My Death? (Or How I Learned to Stop Worrying and Start Loving the French), Property, Citizenship, and Social Entrepreneurism Conference, Washington, DC, November 5, 2004.

Back to the Future: Is Total Return Investing Old Fashioned? American Law Institute – American Bar Association Conference on Representing Estate and Trust Beneficiaries and Fiduciaries, Boston, MA, July 2, 2004.

Tools for Better Balancing the Interests of Current and Remainder Beneficiaries, Tax Management Advisory Committee Board Meeting, New York, NY, March 2003.

Tools for Better Balancing the Interests of Current and Remainder Beneficiaries, District of Columbia Bar Association, Estates, Trusts and Probate Law Section, December 16, 2002.

SELECT MEDIA APPEARANCES

Deathbed Billionaires Continue to Pursue Lustful Marriages While Heirs Wait and Worry, *The Trust Advisor*, June 18, 2011 (quoted).

Scripps Networks Gains Most in 2 Years After Trust Petition, Bloomberg News Service, June 17, 2011 (quoted).

Unholy Matrimony: How to Fight Back, *Wall Street Journal*, June 11, 2011 (quoted).

Kiss-immee of Death, *Trust & Estates Magazine*, April 20, 2011 (quoted).

In dramatic break with the past new F.S. 732.805 gives families standing to challenge deathbed marriages, Florida Trust & Probate Litigation Blog, December 17, 2010 (described new Florida law structured based on the recommendations contained in my 2008 law review article on deathbed marriages, including a link to the article on SSRN).

Excluded Heirs Put Spotlight on Updating Wills and Trusts, North Carolina Lawyers Weekly, June 4, 2007 (quoted).

Excluded Heirs in the Spotlight, The Minnesota Lawyer, May 21, 2007 (quoted).

Atkins Estate Battle Offers Advisors Lessons, Craine's Investment News, May 14, 2007 (quoted).

Excluded Heirs in the Spotlight, The Daily Record of Rochester, May 8, 2007 (quoted).

World May Know Today How Anna Nicole Died, Houston Chronicle, March 26, 2007 (quoted).

Law: Teaching by Tabloid, Newsweek, p. 14, March 19, 2007 (quoted).

Give and Save Through Your IRA, Syracuse Law Magazine, Winter 2007 (quoted).

Experts Skeptical About Anti-NYRI Bills, Utica Observer-Dispatch, February 6, 2007 (quoted).

Power Line Company Strikes Back: Lawsuit Takes Aim at Eminent Domain Law, Utica Observer-Dispatch, February 2, 2007 (quoted).

Anna Nicole Smith Case Sends Ripples Though Probate World, Lawyers USA, page 1, May 22, 2006 (quoted).

Trust & Estates Law: Speakers Review Fiduciary Income Taxes, Lay Out the Basics, New York State Bar News, March/April 2006 (report on January 25, 2006, presentation before the New York Bar Association Annual Meeting).

Anna Nicole Smith Gets Her Day in Supreme Court, Foxnews.com, March 1, 2006 (quoted).

Special Report with Brit Hume, Fox News Network, national television interview regarding *Marshall v. Marshall* Supreme Court oral argument, February 28, 2006.