Alan K. Davis

Partner

Tel: (214) 744-3700
adavis@meadowscollier.com

PRACTICE AREAS

Estate Planning and Probate
Income Tax and Business Planning
Estate and Gift Tax Litigation

Biography

Alan is Board Certified in Estate Planning and Probate Law and is an American College of Trust and Estates Counsel Fellow (ACTEC). He maintains his CPA license. He represents clients in all phases of business planning, estate planning, and probate. Alan's expertise is focused on designing and implementing plans to accomplish his clients' objectives regarding the disposition of their estate, as well as taking maximum advantage of the credits and exemptions provided under the Internal Revenue Code for federal estate and gift taxes. His estate planning practice is devoted to creatively reducing the extent to which an estate is subject to estate taxes.

Alan's business planning practice includes counseling clients with respect to establishment, operation and tax reporting requirements of their business transactions. Primary emphasis is placed on the most tax efficient manner of transferring business interests to family members while also providing second (and third) generations with the best chance of family business continuance.

Alan also counsels clients in all aspects of their charitable planning and charitable entities as to their formation and operation.

In the area of probate law, Alan represents executors in the administration and settlement of estates, in addition to preparing estate and inheritance tax returns on both the federal and state level.

Alan frequently speaks on numerous federal tax matters involving businesses, individuals, and estates.

Alan was admitted to practice in Texas in 1988.

Education

- Texas Tech School of Law, J.D., *cum laude*, 1988
- University of Texas at El Paso, B.B.A., 1985

Memberships

- American Bar Association
  - Tax and Real Estate and Probate Sections
- State Bar of Texas

  - Tax and Real Estate and Probate Sections
- Dallas Bar Association
  - Tax Probate, and Trusts and Estates Sections
- The American College of Trust and Estate Counsel
  - Fellow
- American Institute of Certified Public Accountants
- Communities Foundation of Texas
  - Professional Seminar Committee, 2010-2021
  - Professional Seminar Committee Chair, 2014
- Dallas Estate Planning Council

Honors & Awards

- Best Business Lawyers, Tax: Trusts & Estates, *D Magazine*, 2009, 2022-2023
- *The Best Lawyers in America*®, 2020-2024, Trusts and Estates

Presentations

- March 12, 2024 - Meadows Collier March 2024 Monthly Webinar
- July 25, 2023 - Alan Davis - 2023 Graduate Texas Trust School
- July 11, 2023 - Meadows Collier July Webinar
- May 24, 2023 - 2023 Texas Bank and Trust - Longview, TX
- May 17, 2023 - 2023 Texas Bank and Trust, Tyler, TX
- March 7 2023 - Estate Income Tax Review
- October 21, 2022 - Texas Management Group (TMG) Conference (Day Two)
- September 14, 2022 - September 2022 1-Hour Webinar
- August 2, 2022 - Armanino Presentation
- July 26, 2022 - 2022 Graduate Texas Trust School
- June 22, 2022 - Cryptocurrency: A Tax and Estate Planning Perspective
- June 14, 2022 - June 2022 Meadows Collier Free 1-Hour Monthly Webinar
- May 25, 2022 - Texas Bank and Trust Taxation and Estate Planning Update for Professionals
- May 10, 2022 - Texas Bank and Trust Taxation and Estate Planning Update for Professionals
- March 24, 2022 - Corpus Christi Estate Planning Council
- March 8, 2022 - Meadows Collier March 2022 One-Hour Free Monthly Webinar

Archived Speeches

- November 8, 2021 - TXCPA Summit 2021
- October 29, 2021 - Texas Management Group (TMG) Conference
- September 30, 2021 - Texas Bankers Association Wealth Management & Trust Conference
- August 24, 2021 - 2021 (MPMG) Metroplex Practice Management Group
- July 22, 2021 - 2022 Texas Bankers Association Graduate Trust Schools
- June 22, 2021 - ACPEN-Estate and Gift Tax Alert

- March 9, 2021 - Meadows Collier Monthly Webinar March 2021
- December 8, 2020 - Meadows Collier Monthly Webinar December 2020
- November 18, 2020 - ACPEN Signature: 2020 Tax Planning Ideas
- September 1, 2020 - Meadows Collier Monthly Webinar September 2020
- July 28, 2020 - Texas Bankers Association Texas Trust School Virtual Program
- June 16, 2020 - Meadows Collier Monthly Webinar June 2020
- March 10, 2020 - Meadows Collier Monthly Webinar March 2020
- November 5, 2019 - 21st Annual Meadows Collier Tax Conference
- July 23, 2019 - 2019 Graduate Texas Trust School
- May 22, 2019 - Taxation and Estate Planning Update for Professionals
- May 14, 2019 - Taxation and Estate Planning Update for Professionals
- November 14, 2018 - ACPEN Broadcast - Planning for Small Businesses After Tax Reform
- November 1, 2018 - 2018 Meadows Collier Annual Tax Conference
- October 30, 2018 - The Texas Family Office & High Net Worth Annual Conference
- July 17, 2018 - 2018 Graduate Trust Schools - Texas Bankers Association
- July 14, 2018 - International Society of Appraisers
- June 21, 2018 - The Practice Management Group
- June 13, 2018 - 2nd Annual Trust Audit & Operations seminar sponsored by the Texas Bankers Association, Wealth Management & Trust
- May 11, 2018 - 45th Annual Estate Planning Seminar sponsored by the Corpus Christi Estate Planning Council
- April 30. 2018 - Amarillo Area Estate Planning Council
- January 24, 2018 - Panhandle Chapter/TSCPA and Amarillo EP Council
- August 17, 2017 - State Bar of Texas Advanced Tax Law
- July 25, 2017 - TBA's Annual Graduate Trust School
- November 9, 2016 - First Bank & Trust Seminar
- October 25, 2016 - 18th Annual Meadows Collier Tax Conference
- May 24, 2016 - Texas Bank & Trust Seminar- Longview
- May 17, 2016 - Texas Bank & Trust Seminar- Tyler
- March 1, 2016 - Partnership for Philanthropic Planning
- February 5, 2016 - Corpus Christi 58th Annual Tax Conference
- November 3, 2015 - 2015 Meadows Collier Taxation Conference
- July 14, 2015 - Texas Bankers Association
- May 19, 2015 - Texas Bank and Trust Seminar-Longview
- May 6, 2015 - Texas Bank and Trust Seminar- Tyler
- February 19, 2015 - "Estate Planning - Navigating the Potholes and Speed Bumps"
- January 30, 2015 - "Family Limited Partnerships"
- November 20, 2014 - "The Importance of and Requirements for Portability
- August 8, 2014 - "Planning for Same-Sex Couples after Windsor"
- July 22, 2014 - "Income Taxation of Estates and Trusts"
- June 11, 2014 - "Planning with Employer Funded Life Insurance"
- May 19, 2014 - "What's New in the World of Private Foundation Excise Taxes"
- April 25, 2014 - "Family Limited Partnerships"
- February 20, 2014 - "Same-Sex Marriages - The Quagmire Continues After Windsor"

- November 12, 2013 - "Same-Sex Marriages - The Quagmire Continues After Windsor"
- July 16, 2013 - "Income Taxation of Estates and Trusts"
- July 11, 2013 - "Dysfunctional Family Limited Partnerships"
- May 2, 2013 - "Planning with Buy-Sell Agreements"
- July 17, 2012 - "Income Taxation of Estates and Trusts"
- May 18, 2012 - "Using Family Limited Partnerships and What to Expect from the IRS"
- May 10, 2012 - "Life Insurance Issues and Estate Planning"
- May 3, 2012 - "Litigating FLP's: The Keller Decision"
- October 27, 2011 - "Life Insurance Issues and Estate Planning"
- May 5, 2011 - "Life Insurance Issues and Estate Planning"
- December 10, 2010 - "Judicial Update: What's Happening in the Courts?" "Estate Planning Update and Year-End Planning"
- December 7, 2010 - "Judicial Update: What's Happening in the Courts?"
- December 3, 2010 - "Judicial Update: What's Happening in the Courts?" "Estate Planning Update and Year-End Planning"
- November 4-5, 2010 - "Federal income Tax Update--Planning in an Uncertain Climate" "Estate Planning Update and Year-End Planning" "Evolution of an IRS Fraud Case"
- October 21, 2010 - "Exploring Criminal/Civil Overlap Issues" "Employment Tax Law" "Federal Estate and Gift Tax Examinations and Case Updates"
- September 16, 2010 - "Transfer Tax Controversies: Current and Future" "Estate Planning Update and Year-End Planning"
- May 26, 2010 - "Transfer Tax Litigation and the Keller Decision" "No Estate Tax - Now What?" "Evolution of an IRS Fraud Case"- Longview
- May 25, 2010 - "Differences Between Aggressive Tax Planning and Tax Fraud"
- May 12, 2010 - "Transfer Tax Litigation and the Keller Decision" "No Estate Tax - Now What?" "Evolution of an IRS Fraud Case"- Tyler
- May 6, 2010 - "Litigating FLP's: The Keller Decision" "No Estate Tax - Now What?"
- March 26, 2010 - "Estate Taxes"
- September 17, 2009 - "Current Status of IRS Examinations of Estate and Gift Tax Returns"
- April 21, 2009 - "Current Status of IRS Examinations of Estate & Gift Tax Returns"
- January 13, 2009 - "Current Trends in Estate Planning"

Blog

- September 15, 2021 - Proposed Changes to Gift and Estate Tax Provisions
  On September 13, 2021, the House Ways and Means Committee issued a series of proposals for consideration for the payment of the Biden Administration's desired $3.5 Trillion infrastructure Bill. The final legislation will likely look very different than the proposals as issued on Monday. Nevertheless, they are instructive as to the way things may develop over the next few months.
- December 21, 2017 - Estate Tax and the New Tax Act
  As we sit on the precipice of the new tax act going into effect (it only needs the President's signature to become law), it appears that the only transfer tax change in the Act consists of the doubling of the Section 2010(c) basic exclusion amount from $5,000,000 to $10,000,000 for transfers made and decedents dying after December 31, 2017 and before January 1, 2026.

- March 13, 2017 - Divorce Final? Not So Fast.
  After navigating the turbulent waters of a divorce, many clients have had enough of lawyers and accountants to last a lifetime. Nevertheless, there are many legal and financial matters that should be attended to in order to protect you and your family from unintended consequences, or frankly, an outright mutiny among your family in the event of your death or incapacity.
- January 18, 2017 - Proposed Regulations under I.R.C. Section 2704 (NOTE: Treasury Withdrew these Regulations in October 2017)
  New tax proposed Treasury Regulations may affect the amount of tax on family businesses. Alan Davis discusses the proposed Regulations under I.R.C. Section 2704.
- March 2, 2016 - Wealth Transfer Planning: What Your Investment Banker Didn't Tell You
  Just like real estate brokers will help you stage your home before they list it, investment banks and commercial banks will advise you to perform a corporate house cleaning before you begin to market your company. A few common "due diligence" questions you may want to ask yourself include:
- June 22, 2015 - Three Questions
  Does your Will benefit charity? Is your estate small enough to avoid an estate tax? Do you trust your family? If you answer yes to these questions, you may want to revise your Will and estate plan to enhance the income tax benefits of your charitable bequest.