

Eric D. Marchand

Partner

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PRACTICE AREAS

Estate Planning and Probate

Estate and Gift Tax Litigation

Income Tax and Business Planning



Biography

Mr. Marchand is a specialist in estate planning and probate law certified by the Texas Board of Legal Specialization. He has been an attorney at Meadows Collier for over two decades. His practice consists of representing clients in all phases of their estate planning and business matters, as well as a substantial probate practice.

Mr. Marchand's estate planning practice routinely implements sophisticated planning techniques, including the use of family limited partnerships and installment sales to grantor trusts, to assist clients in developing comprehensive tax efficient wealth transfer strategies. Another feature of his estate planning practice includes incorporating philanthropy into the planning process by assisting clients organize private foundations (and other nonprofit organizations), charitable trusts, and donor advised funds. His business planning practice involves advising clients in the establishment, reorganization, operation, tax reporting, and business succession of closely held entities. Mr. Marchand also represents executors in probate administration and the settlement of estates, including the preparation of federal inheritance tax returns.

Mr. Marchand holds a Masters of Laws (LL.M.) degree in Taxation and was admitted to practice in Texas in 1999.

Education

- Southern Methodist University Dedman School of Law, LL.M. in Taxation, 2000
- St. Mary's University School of Law, J.D., *cum laude*, 1999
 - Associate Editor and Staff Writer, *St. Mary's Law Journal*
 - Authored, "Splitting the Atom or Splitting Hairs-The Hate Crimes"
- Texas A&M University, B.B.A., 1996
 - Member, Phi Eta Sigma Honor Society Member, Alpha Lambda Delta Honor Society

Memberships

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

- Texas Aggie Bar Association
- Dallas Bar Association
 - Tax, and Probate Trusts and Estates Sections
- Dallas Estate Planning Council
- Estate Planning Council of North Texas
- The Dallas Foundation
 - Member, Advisory Council
- Dallas A&M Club
- Community Foundation of Texas
 - Member, Advisory Council

Teaching

- Southern Methodist University, Dedman School of Law, Adjunct Law Professor, Estate Planning and Probate, Spring 2017-2018

Honors & Awards

- Texas Rising Stars, as published in *Texas Monthly* and in *Texas Super Lawyers*- Rising Stars Edition and on the web at *superlawyers.com*, 2014
- The Best Lawyers in America[®], 2021-2024, Trusts and Estates
- Best Lawyers in Dallas, D Magazine, 2020-2022 (Tax: Trust & Estates)

Presentations

- April 24, 2024 - Texas Bank and Trust - Tyler, TX
- September 21, 2023 - 2023 Greater Longview Estate Planning Council
- September 5, 2023 - Meadows Collier September 5, 2023 Webinar

Archived Speeches

- August 24, 2021 - 2021 (MPMG) Metroplex Practice Management Group
- March 25, 2021 - TXCPA Dallas March 2021 CPE Session
- August 25, 2020 - Metroplex Practice Management Group (MPMG) Webinar
- November 5, 2019 - 21st Annual Meadows Collier Tax Conference
- May 22, 2019 - Central Texas Chapter/TXCPA CPE Expo
- January 25, 2019 - Tax Law in a Day sponsored by the State Bar of Texas Tax Section
- July 26, 2018 - Merrill Lynch - The PSO Group Educational Series
- May 15, 2018 - Texas Bank and Trust
- May 2, 2018 - Texas Bank and Trust
- December 5, 2017 - TSCPA CPE Expo- San Antonio
- November 30, 2017 - Speaking at TSCPA CPE Expo
- November 7, 2017 - First Bank & Trust in Lufkin, TX
- November 3, 2017 - EDM Speaking Engagement - TSCPA 2017 Business Valuation, Forensic & Litigation Services Conf. in Houston, TX
- June 23, 2017 - State Bar of Texas Tax Section Annual Meeting
- May 4, 2017 - Texas Association of CPAs

- November 9, 2016 - First Bank & Trust Seminar
- October 25, 2016 - 18th Annual Meadows Collier Tax Conference
- May 13, 2016 - TBA's Intermediate Trust & Estate Administration Seminar
- November 3, 2015 - 2015 Meadows Collier Taxation Conference
- May 7, 2014 - "Is Estate Planning Still Necessary?"
- May 22, 2013 - "You've Won the Lottery - Now What?"

Blog

- October 19, 2022 - IRS Confirms 2023 Indexed Amounts
Our wealth transfer tax system provides taxpayers with exclusions from certain taxes. These exemptions are adjusted annually; the amount of the adjustment is tied to the Consumer Price Index. The IRS has published the 2023 indexed amounts.
- September 19, 2022 - When Inflation Isn't All Bad?
Our wealth transfer tax system provides taxpayers with exclusions from certain taxes. These exemptions are adjusted annually; the amount of the adjustment is tied to the Consumer Price Index...
- November 9, 2021 - Defined Valued Transfer - How the Taxpayers Got it Wrong
On November 3, 2021, the Fifth Circuit issued its opinion in *Nelson v. Commissioner* and unanimously affirmed the opinion of the Tax Court in favor of the IRS.
- June 4, 2021 - Because 130 Years Isn't Long Enough
Under Texas law, a non-charitable trust may not last forever. Historically, a Texas trust was required to vest, "not later than 21 years after some life in being at the time of creation of the interest, plus a period of gestation".
- November 8, 2019 - Inflation-Adjusted 2020 Unified Estate and Gift Tax Exclusion Amounts
It just keeps getting better for wealthy individuals! The Internal Revenue Service recently announced the inflation-adjusted estate and gift tax exclusion amount for 2020.
- September 28, 2016 - An "Unnecessary" QTIP Election May Not be Disregarded for Portability Purposes
In recently issued Revenue Procedure 2016-49, the Service has confirmed that both a QTIP election and a portability election may be made on the same estate tax return, thereby maximizing exemption planning and flexibility in your estate plan. This new guidance was issued to clarify a gray area posed by Revenue Procedure 2001-38 whereby a QTIP election could possibly be void where the executor also makes a portability election.