Curriculum Vitae of
AMY MORRIS HESS

Current Position:

UTK Distinguished Service Professor Emeritus;
Waller, Lansden, Dortch, & Davis and Williford Gragg
Distinguished Professor Emeritus of Law
University of Tennessee College of Law
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Williford Gragg Distinguished Professor of Law since 2007; emeritus since 2015.
Waller, Lansden, Dortch & Davis Distinguished Professor of Law, since 2001; emeritus since 2015.
UTK Distinguished Service Professor, since 2000; emeritus since 2015.
Professor of Law, since 1990.
Associate Professor, 1981-90; tenure granted, 1985.
Visiting Assistant Professor, 1979-80.

Employment History

Adjunct Professor, LLM Program in Taxation, University of Alabama Law School, 2010-2012.
Spring 2009 Frank E. Spain Visiting Chair in Law, University of Alabama Law School, Spring 2009.
Distinguished Visiting Professor, University of South Carolina School of Law, Spring 2002.
Visiting Professor, University of Texas Law School, Summer 1991.
Visiting Professor, University of Missouri-Columbia Law School, 1989-90.
Associate Professor, University of Colorado School of Law, 1980-81.
Visiting (adjunct) Lecturer, University of Virginia School of Law, Fall 1977 and Spring 1979.
Partner, Carwile & Hess, Charlottesville, VA, 1976-79.
Associate, Kelley, Drye & Warren, New York, NY, 1971-75.
Summer Law Clerk, Shearman & Sterling, New York, NY, Summer, 1970.

Courses taught regularly: estate planning, estates and trusts, wealth transfer taxation, income taxation, property, and tax theory.

Admitted to practice in the states of Tennessee (active), Virginia (associate); formerly admitted in New York (license no longer maintained).

Education

Law School:
University of Virginia; J.D. 1971
American Association of University Women Graduate Fellowship, 1970-71
Virginia Legal Research Group, 1969-71

Undergraduate:
Barnard College; B.A. 1968 (Government)

Honors

Inducted into the Hall of Fame of the National Association of Estate Planners and Councils, 2018.
Treat Award for Excellence, presented by the National College of Probate Judges, 2005.
Elected an Academic Fellow of the American College of Trust and Estate Counsel, 2005.
Carden Award for Outstanding Service to the Institution, College of Law, 2013.
Carden Award for Outstanding Achievement in Scholarship, College of Law, 1998 and 2012.
Elvin E. Overton Faculty Scholar, College of Law, 2005.
Harold C. Warner Outstanding Teacher Award, College of Law,1993 and 2002.
Bass, Berry & Sims Award for Outstanding Service to the Bench and Bar, 1994 and 2001.
University of Tennessee Alumni Outstanding Teacher Award,1994.
Faculty Honoree, Roosevelt Inn (University of Tennessee chapter), Phi Delta Phi Legal Fraternity, 1993.
Elected to Phi Kappa Phi by University of Tennessee chapter, 1986.
Harry W. Laughlin Prize for distinguished service to the College of Law, 1985.

Publications

Books

Successor Author (since 1995), BOGERT & BOGERT, THE LAW OF TRUSTS AND TRUSTEES (rev. 2d ed., 1978, supplemented annually; 3d ed. in progress), a 23-volume encyclopedia on the law of trusts in the United States. I prepare supplements to all volumes annually and I am currently preparing a third edition of a number of volumes of the treatise, which are being published as BOGERT & HESS. A volume dealing with statutory standards governing trust investments (treatise §§ 611-670), was published in 2000. A volume dealing with the taxation of trusts (treatise §§ 265-276) was published in 2005. A volume dealing with the history of trusts (treatise §§ 1-46) was published in 2007. A volume on trustee duties and powers regarding investments, contracts and torts (treatise §§ 671-750) was published in 2009. I am working on a volume dealing with powers and duties of trustees (treatise §§ 550-670) to be published in 2021, and have identified other authors to work directly with the publisher complete additional volumes. Plans for a completely restructured fourth edition of the treatise are underway.

Co-Author (with Valerie J. Vollmar and Robert Whitman), AN INTRODUCTION TO TRUSTS AND ESTATES (West, 2002), a casebook for the basic law school course in trusts and estates. Second edition in progress; scheduled for publication in Spring of 2020.

Articles

"Estate Planning for the Baby Boomers: Will They Have Estates to Plan?" ABA TAX SECTION QUARTERLY, Winter 2009, republished in GP SOLO "Best of the ABA" issue, March 2010.

"Freeing Property Owners from the RAP Trap: Tennessee Adopts the Uniform Statutory Rule Against Perpetuities," 62 Tenn. L. Rev. 267 (1995).

"Important Developments During the Year 1994 - Fiduciary Income Taxation," 48 TAX LAW. 1211 (1995).

"Important Developments During the Year 1993 - Fiduciary Income Taxation," 47 TAX LAW. 1193 (1994).

"Important Developments During the Year 1992 - Fiduciary Income Taxation," 46 TAX LAW. 1103 (1993).

"Important Developments During the Year 1991 - Fiduciary Income Taxation," 45 TAX LAW. 1223 (1992).

"The Federal Transfer Tax Consequences of Joint and Mutual Wills," 24 REAL PROP. PROB. & TR. J. 469 (1990).

"The Federal Transfer Tax Consequences to the Donee of Annually Lapsing Powers of Withdrawal," 22 REAL PROP., PROB. & TR. J. 693 (1987).

"The Federal Taxation of Nongeneral Powers of Appointment," 52 TENN. L. REV. 395 (1985).

(With Glenn E. Coven) "The Subchapter S Revision Act of 1982: An Analysis and Appraisal," 50 TENN. L. REV. 569 (1983).

Other Writings

Chapter 7, "Estate Planning," of THE WOMAN'S LEGAL DESK REFERENCE (Barbara R. Hauser, Ed., North American Press, 1996). A successor to EVERYWOMAN'S LEGAL GUIDE, below.

(With W. Clyde Gouldman, II) VIRGINIA FORMS, VOLUME I, CIVIL LITIGATION (Michie/Bobbs-Merrill, first edition, 1978; replacement volume, 1989; supplemented annually, 1990-94.) An annotated formbook for civil practice in Virginia state courts of record.

Chapter 10, "Estate Planning," of EVERYWOMAN'S LEGAL GUIDE (Barbara A. Burnett, Ed., Doubleday, 1983). A sourcebook on legal rights for the lay reader.

Selected Presentations

Panelist/Moderator, "Drafting for the Twenty-First Century Family," ABA Section of Real Property, Trust & Estate Law, ABA Section of Real Property, Trust & Estate Law, Orlando, FL, Spring Symposia, May 2018, and webinar, February, 2019.

Speaker, "Ten Pounds of Duty in a Five Pound Bag: Ethical and Liability Considerations for a Lawyer Serving on Charitable Boards," American College of Trust & Estate Counsel Committee on Professional Responsibility, Scottsdale, AZ, March 2017.

Panelist, "Dealing with Cultural Differences in Family Business Succession Planning," ABA Section of Taxation Midyear Meeting, Orlando, FL, January 2017.

Panelist/Moderator, "Estate and Tax Planning for Beneficiaries with Disabilities," Joint Fall Meeting, ABA Sections of Taxation and Real Property, Trust & Estate Law, Boston, MA, September 2016.

Panelist/Moderator, "The Influence of Cultural Differences in Estate Planning," webinar, ABA Section of Real Property, Trust & Estate Law, August 2016.

Panelist, "Equal Justice Under Law: Nationwide Marriage Equality (Almost) One Year after *Obergefell*" ABA Section of Real Property, Trust & Estate Law, Boston, MA, Spring Symposia, May 2016.

Panelist, "Elimination of Bias in the Legal Profession: The Influence of Cultural Differences on Estate, Tax, and Employment Benefit Planning, Part I," Joint Fall CLE Meeting, ABA Sections of Taxation and Real Property, Trust & Estate Law, Chicago, IL, September 2015.

Panelist/Moderator, "Same-Sex Marriage on the Cusp: *Obergefell* and Beyond" Showcase Program, ABA Annual Meeting, August 2015.

Speaker, “The Uniform Powers of Appointment Act,” American College of Trust & Estate Counsel Committee on Legal Education, Marco Island, FL, March 2015.

Speaker, “The Uniform Powers of Appointment Act: Old Wine in a New Bottle,” 34^{th} Annual Southern California Tax and Estate Planning Forum, San Diego, CA, October 2014.

Speaker, “Estate Planning for the Baby Boomers: Will They Have Estates to Plan?” Southeastern Regional Meeting, American College of Trust and Estate Counsel, Mobile, AL, April 2012.

Commentator, Symposium on “The Uniform Probate Code: Remaking of American Succession Law,” University of Michigan Law School, Ann Arbor, MI, October 2011.

Panelist, “Innovative Techniques for Teaching Trusts and Estates,” Annual Meeting, Southeastern Association of Law Schools, West Palm Beach, FL, August, 2010.

Speaker, “Estate Planning for the Baby Boomers: Will They Have Estates to Plan?” and “Recent Developments in Trusts and Estates Law” CLE Program, El Paso County (Colorado Springs), CO, Bar Association Probate Section, March 2009.

Panelist, “What a Difference a Generation Makes: Estate Planning for Generations X, Y, and Beyond,” Joint Fall CLE Program, ABA Sections of Taxation and Real Property, Trust & Estate Law, San Francisco, CA, September 2008.

Speaker, “Estate Planning for the Baby Boomers: Will They Have Estates to Plan?” Estate Planning Council of the Emerald Coast, Destin, FL, October, 2007, and Knoxville Estate Planning Council, Knoxville, TN, January 2008.

Speaker, Introduction to Estate Planning and Administration, Annual Meeting, National Bar Association, Orlando, FL, August 2005.

Speaker, “Something Old, Something New, Something Borrowed . . . Tennessee Adopts the Uniform Trust Code,” Continuing Professional Education Seminar sponsored by Cavalry Banking, Murfreesboro, TN, October 2004.

Speaker, “Section 529 Plans: A Tax-wise Way of Providing for College Education?” Probate Section, El Paso County (Colorado Springs), CO, Bar Association, October 2002.

Speaker, “Surviving Spouse’s Elective Share: Where We’ve Been, Where We’re Going,” panel presentation on “Partners: The Institution of Marriage” Association of American Law Schools Workshop on Defining the Family in the Millennium, Palm Springs, CA, March 2001.

Member of Faculty, American Law Institute-American Bar Association (ALI-ABA) Thirty-Fifth Annual Advanced Summer Program “Estate Planning in Depth,” University of Wisconsin, Madison, WI, June 1999.

Speaker, ALI-ABA Continuing Legal Education Program “1999 Annual Spring Estate Planning Practice Update,” Satellite Broadcast from Washington D.C., May 1999.

Speaker, Continuing Legal Education Programs on “Estate Practice Under the New Tennessee Probate Code,” University of Tennessee College of Law, Knoxville, TN, October and December 1997.

Speaker, “Are My Old Will Forms Still Good?: Estate and Gift Tax Changes Under the Taxpayer Relief Act of 1997,” Chattanooga Estate Planning Council, Chattanooga, TN, October 1997.

Speaker, “Post-Mortem Tax Planning and Elections for Closely Held Business Interests,” Program at the Spring Council and CLE Meeting, ABA Section of Real Property, Probate & Trust Law, Washington, D.C., May 1997.

Speaker, “Planning for Intentionally Defective Grantor Trusts and Qualified Subchapter S Trusts,” Fiduciary Income Tax Committee of ABA Section of Taxation, Annual Meeting, Orlando, FL, August 1996.

Speaker, “Is It Safe to Cross the Street? A Discussion of *Estate of Street v. Commissioner* and Other Cases on the Charging of Administration Expenses Against Income,” Fiduciary Income Tax Committee of ABA Section of Taxation, Spring Meeting, Washington, D.C., May 1994.

Speaker, “Carryover Basis at Death,” ABA Real Property, Probate & Trust Section Spring CLE Meeting, Nashville, TN, May 1992.

Speaker, “Joint and Mutual Wills in Property and Tax Law,” UTK Centripetals Luncheon Series, Knoxville, TN, March 1986.

Speaker, “Recent Developments in Estate Planning” at the Tennessee Bar Association Continuing Legal Education Seminar on Estate Planning, Knoxville, TN, May 1985.

Service to the Profession

Academic Fellow, American College of Trust and Estate Counsel, 2005 to present; Member, Committees on Legal Education and Professional Responsibility, 2009 to present; Nomination of Academic Fellows, 2016 to present.

ABA Advisor, Drafting Committee on Uniform Powers of Appointment Act, National Conference of Commissioners on Uniform State Laws, 2011-2013.

Acquisitions Editor, Books and Other Media, ABA Section of Real Property, Trust & Estate Law, 2011-present.

Member, Council, ABA Section of Real Property, Trust & Estate Law, 2015-oresent.

Co-Chair, Standing Committee on Diversity & Inclusion (formerly Standing Committee on Diversity), ABA Section of Real Property, Trust & Estate Law, 2015-present; Vice-Chair, 2013 – 2015; member since 2011.

Member, Standing Committee on Membership, ABA Section of Real Property, Trust & Estate Law, 2008-11 (Co-Chair, Membership Committee Task Force on Marketing Segmentation, 2009-11).

Editor(-in-chief), REAL PROPERTY, PROBATE & TRUST JOURNAL, 1997-2001; Associate Editor, 1989-97; Vice-Chair, Editorial Advisory Board, 2003-07, member, 2001-03.

Vice-Chair, Community Outreach Committee, ABA Section of Real Property, Trust & Estate Law, 2003-07; member, 2009-11. Committee charged with planning and administering free seminars in real estate law and estate planning and administration for minority lawyers interested in concentrating their practices in these fields.

Member, Tennessee Uniform Probate Code Study Commission, 1995-97. An advisory body created by the Tennessee General Assembly to counsel the legislature concerning adoption of the Uniform Probate Code. Our suggestions for amendment were introduced and considered by the 1997 session of the General Assembly; most passed.

Member, Standing Committees of Knoxville Bar Association: Access to Justice (formerly Pro Bono) Committee, 2002-present; Diversity Committee, 2016-present; Committee on Unauthorized Practice of Law, 2008-2015; Committee on Continuing Legal Education, 1992-96.

President, Knoxville Estate Planning Council, 2009-10; Member, Board of Directors, 2001-11; member of Council since 1991.

Chair, 1991, and member, Executive Committee, 1987-92, Section on Law of Donative Transfers, Fiduciaries and Estate Planning (now Section of Trusts and Estates Law), Association of American Law Schools.

Member, Knoxville Estate Study Group, since 1984. Principal Drafter, in 1988 (revised 1996), of will form and accompanying explanation included in a book of forms prepared by the Study Group for "Wills on Wheels," a project of the Volunteer Legal Assistance Program, Knoxville Legal Aid Society, to deliver estate planning services to the elderly of modest means. Members of Study Group take turns leading discussion at monthly meetings on topics of interest to sophisticated estate planners. This requires preparing a presentation of one-half to one hour=s length approximately once a year.

Editor, "Keeping Current – Probate" column in 3 *Probate and Property,* 1989.

Vice-Chair, Committee on Tax Legislation and Regulations: Income Taxation of Trusts and Estates, ABA Section of Real Property, Probate and Trust Law, 1988-95; and member, 1983-98. (In 1995, this Committee and two others were consolidated and the resulting entity was named the Committee on Post-Mortem Income Tax Problems.) My Committee activities have included participating in the CLE presentation on post-mortem planning and elections for closely held businesses in May 1997; assessing the impact of a revenue ruling and a group of related cases dealing with the federal estate tax marital deduction upon related areas of the federal income taxation of estates and trusts; drafting a legislative proposal and accompanying report to amend I.R.C. § 678 to conform it to I.R.C. §§ 2041(b)(2) and 2514(e), which was approved by the House of Delegates for submission to Congress in 1990; and drafting a report on I.R.C. § 643(e), which is intended to reduce income tax avoidance through the use of multiple trusts.

Chair, Subcommittee on Grantor Trusts, Committee on Fiduciary Income Taxation, ABA Section of Taxation, 1995-97; chair, Subcommittee on Important Developments, 1991-95; and committee member since 1989. My principal responsibilities from 1991 to 1995 were reporting on developments at each committee meeting. In 1996, as chair of the Subcommittee on Grantor Trusts, I worked on a panel discussion of, among other topics, the 1995 regulations concerning the effect of a grantor's obligation to support a beneficiary in grantor trusts that hold Subchapter S stock, presented at the committee meeting held during the ABA Annual Meeting in August, 1996.

Member, Committee on Federal Death Tax Problems of Estates and Trusts, ABA Section of Real Property, Probate and Trust Law, 1984-1993.

Member, Committee on Annual Meeting, Tennessee Lawyers' Association for Women, 1994-95.

Member, Committee on State Death Taxes, ABA Section of Real Property, Probate and Trust Law, 1977-79; prepared material on Virginia law included in a survey of state death taxes which appears at 14 REAL PROP., PROB. & TR. J. 277 (1979).

Service to the University of Tennessee

Service to the College of Law

Committee memberships

Chair, Career Services Advisory Committee, 2012-15.

Chair, Library Advisory Committee, 2009-12.
Academic Standards and Curriculum Committee, Chair 2002-04; member, 1981-83; 1994-1998, 2011-15.
Search Committee, Director of Clinic Programs, 2010-11.
By-Laws Committee, 2008-11.
Chair, Search Committee, Associate Dean for Faculty Development, 2008-09.
Governance Committee, 1983-84; 1987-88; 1990-94; 1995-96; 1997-2000; 2004-05; 2008-09.
Dean Search Committee, 1986-87; 1991-92; 1997-98; 2007-08.
Admissions Committee, 2004-07.
Teaching Improvement and Faculty Development Committee, Chair, l987-89 and 1998-2000; member 1994-95 and 2000-2001.
Readmissions Committee, Chair, 2000-02; member 1983-84.
Tenure Review Committees for Professors Jeffrey Hirsch, 2007-08; Gary Pulsinelli, 2006-07 (chair); Joan McLeod Heminway, 2004-05 (chair); Colleen Eck Medill, 2000-01 (chair); Don A. Leatherman, 1999-2000 (chair); Thomas A. Plank, 1998-99; Ndiva Kofele-Kale, 1988-89.
Promotion (to full professor) Review Committees for Associate Dean of Libraries Scott A. Childs, 2014-present; Professors Becky L. Jacobs, 2011-12 (chair); Don A. Leatherman, 2003-04 (chair); Colleen Eck Medill, 2002-03; Gregory M. Stein, 1999-2000; Frances Lee Ansley, 1995-96 (chair), and Thomas D. Eisele, 1991-92.
Peer Review Committees for Professors Joseph H. King, 2003-04; Richard S. Wirtz, 2002-03; Patrick H. Hardin, 2000-01; Gregory M. Stein and Grayfred B. Gray, 1992-93.
Appointments Committee, 1982-85 (Chair, 1984-85); 1992-94 (Co-Chair, 1993-94); 1995-97.
Committee to Select Outstanding Teacher for Warner Award, Chair, 1994-96, 2003-06.
Planning Committee, 1988-89.
Clinic Advisory Committee, 1984-85; 1986-88.

Mentor to Professors Michelle Kwon, 2013-14; Kris Ann Tobin, 2011-12; Paula Hicks Schaefer, 2009-10; Iris Goodwin, 2005-09; Gary Pulsinelli, 2003-04; Becky L. Jacobs, 2002-03; George W. Kuney, 2001-02; Joan McLeod Heminway, 2000-2001; Carole McCrehan Parker, 1998-99; Colleen Eck Medill, 1997-98; Kelly K. Browne, 1996-97; Don A. Leatherman, 1994-97; Judy M. Cornett, 1995-97; Barbara J. Stark, 1994-95; Glenn H. Reynolds, 1991-93; Frances Lee Ansley, 1990-92; Thomas D. Eisele, 1985-89; and Ruth J. Hill, 1986-88.

Faculty Advisor, Volunteer Income Tax Assistance (VITA) Program, 1996-2002.
Faculty Advisor, Tennessee Law Women, 1992-2001.
Faculty Advisor, National Tax Moot Court Team, 1993-94.
Instructor in Case Analysis and Briefing, College of Law Introductory Period, 1988; 1990-94, 1998-2008.
Faculty Advisor, Tennessee Law Review, 1985-87.
Faculty Advisor, Moot Court Board, 1981-85.
Chair, College of Law Freshman Orientation Programs, August, 1983 and 1984.

Service to the University

Member, Advisory Board, Clarence Brown Theatre, 2012-present; chair, Board Committee on Diversity and Inclusion, 2016-present.

Member, Cumulative Performance Review Committee, for a member of the faculty of the Department of English, College of Arts & Sciences, 2010-11, and for a member of the Department of Mathematics, College of Arts & Sciences, 2013.

Member, Program Review Team, Department of Finance, College of Business Administration, October, 2007.

Member, Teaching Council, 2005-07

Member, Executive Committee, University of Tennessee Chapter of American Association of University Professors, 2005-08.

Chair, Committee to Select the Recipients of the University of Tennessee National Alumni Association Outstanding Teacher Awards, 1997.

Chapter President, 1996-97, and Member, Executive Committee, University of Tennessee Chapter of Phi Kappa Phi, 1993-98.

Member, Chancellor's Planning and Budgeting Advisory Committee, 1995-96.

Internal Chair, Program Review Team, Department of Finance, UT College of Business Administration, February, 1995.

Chair, Evaluation Committee for Dr. James A. Crook, of UT- Knoxville Chancellor's Administrators' Review Program, 1993-95.

Mentor, Talented Minority Undergraduate Research Fellowship Program, summer, 1992.

Member, University Task Force (later, Advisory Committee) on Campus Police Department, 1990-92.

Member, University Faculty Senate, 1983-85, and 1990-93

- Member, Executive Committee, 1984-86
- Member, Committee on Committees, 1984-86; 1991-92
- Member, Committee on Athletics, 1990-1992
- Member, Library Committee, 1991-93

Member, University Research Council, 1985-88

- Chair, Council Task Force on Relationships between UTK Faculty and External Organizations, 1986-88; member, 1988-89.

Member, Program Review Team, MBA Program, UT College of Business Administration, November, 1986.

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