



### Turney P. Berry

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Louisville Office

Turney P. Berry concentrates his practice in the areas of estate planning, business planning, fiduciary matters, and charitable planning.

#### Professional Experience

- Adjunct Professor at Vanderbilt University School of Law (Courses: "Advanced Estate Planning" and "Representing the Family Business")
- Adjunct Professor at Brandeis School of Law (Course: "Non-Tax Estate Planning")

#### Honors

- Listed in *Woodward/White's The Best Lawyers in America*® 1995-2010 in the area of Trusts and Estates
- Listed as a Kentucky Super Lawyer in the area of Trusts and Estates
- Forty Under Forty: Metro Louisville's Foremost Young Business Leaders (inaugural class Business First 1996)

#### Education

- 1986 - J.D., Vanderbilt University
- 1983 - B.A., with honors, University of Memphis
- 1983 - B.L.S., with honors, University of Memphis

#### Seminars

His recent speaking engagements include:

- "Recent Developments of Interest to Estate Planners", 2009 Tennessee Federal Tax Conference, Tennessee Society of CPAs and Tennessee Federal Tax Institute (November, 2009)
- "Recent Developments of Interest to Estate Planners", West River Estate Planning Council, Rapid City, South Dakota (November, 2009)
- "Recent Developments of Interest to Estate Planners", Advanced Tax Institute, Maryland Association of CPAs (November, 2009)
- Stock Yards Bank Estate and Tax Seminar (October, 2009)
- The Jewish Community Endowment Fund (September, 2009)

- “Fiduciary Concerns in a Litigious Environment”, Estate Planning Council of Louisville (September 2009)
- “Charitable Planning and Exempt Organization Developments”, ACTEC Southeast Region Meeting (September 2009)
- “Recent Developments of Interest to Estate Planners”, 36th Annual Midwest/Midsouth Estate Planning Institute, University of Kentucky College of Law (July, 2009)
- “Recent Developments of Interest to Estate Planners”, 36th Annual Midwest Estate Tax and Business Planning Institute”, Indiana Continuing Legal Education Foundation (June, 2009)
- “Preserving Family Assets – The Marriage of Business Planning and Charitable Planning”, Greater Milwaukee Foundation, Milwaukee, WI (May, 2009)
- “Tax Issues and Selecting the Appropriate Charitable Entity for Charitable Planning”, Alabama Planned Giving Council, Birmingham, AL (June, 2009)
- “Tax Issues and Selecting the Appropriate Charitable Entity for Charitable Planning”, American Institute on Federal Tax (June, 2009)
- U of L Golden Alumni, Louisville, KY (May, 2009)
- “Integrating Charitable and Estate Planning: Doing Well by Doing Good”, 18th Annual Trust Advisors Forum (February, 2009)
- “Notable Developments of Interest to Estate Planners – 2009”, Bluegrass Estate Planning Council (January, 2009)
- “Recent Developments of Interest to Estate Planners”, 2008 Tennessee Federal Tax Conference, Tennessee Society of CPAs and Tennessee Federal Tax Institute (December, 2008)
- “Recent Developments of Interest to Estate Planners,” “Enforcing the Charitable Restrictions Your Clients Care About,” and “Interesting New Charitable Planning Ideas”, Kentucky Planned Giving Council (December, 2008)
- “Recent Developments of Interest to Estate Planners”, 19th Annual Estate and Business Planning Institute, Evansville Bar Association (November, 2008)
- “Recent Developments of Interest to Estate Planners”, Annual Joint Program of the Monroe County Bar Association and the Estate Planning Council of Rochester, NY (November, 2008)
- “Recent Developments of Interest to Estate Planners”, 2008 Advanced Tax Institute, Maryland Association of CPAs (November, 2008)
- 2008 Stock Yards Bank & Trust Estate & Tax Seminar, Jeffersonville, IN (October, 2008)
- Kentucky Nonprofit Leadership Forum, Lexington, KY (October, 2008)
- “Private Foundations, Donor Advised Funds, or Supporting Organizations: The Taxpayer Conundrum”, Connecticut Bar Association Open Meeting, New Haven, CT (October, 2008)
- “Restricted Charitable Gifts”, Tulane University (September, 2008)
- “Private Foundations, Donor Advised Funds, or Supporting Organizations: The Taxpayer Conundrum”, 43<sup>rd</sup> Annual Southern Federal Tax Institute (September, 2008)
- “Donor Centered Philanthropy: Imposing and Enforcing Restrictions”, ALI-ABA Sophisticated Estate Planning Techniques (September, 2008)
- “Recent Developments of Interest to Estate Planners”, 35<sup>th</sup> Annual Midwest/Midsouth Estate Planning Institute, University of Kentucky College of Law (July, 2008)

- "Estate Planning at Poolside: Early Summer Musings, Meditations and Flights of Fancy", Louisville Bar Association Probate & Estate Section (June, 2008)
- "Recent Developments of Interest to Estate Planners", 35<sup>th</sup> Annual Midwest Estate Tax and Business Planning Institute", Indiana Continuing Legal Education Foundation (June, 2008)
- "Preserving Family Assets: The Marriage of Estate Planning and Charitable Giving", Greater Cincinnati Foundation Seminar (June, 2008)
- "Financial Planning Update", Kentucky Society of CPAs (May, 2008)
- "Gilding the Golden Years", University of Louisville Golden Alumni (May, 2008)
- "Estate Planning Issues for the Horse Owner", University of Kentucky 23rd Annual National Conference on Equine Law (April, 2008)
- National City Bank Trust Conference (May, 2008)
- "Recent Developments of Interest to Estate Planners", North Dakota Bankers Association Tri-State Trust Conference (April, 2008)
- "Estate Planning Considerations in Corporate Liquidity Events", KBA Corporate House Counsel Section 18th Annual Issues for Corporate House Counsel CLE (April, 2008)
- BNA Tax Management Telephone Seminar, "2007 Developments of Interest to Estate Planners" (February, 2008)
- Uniform Probate Code, UCLA (February, 2008)
- "Recent Developments of Interest to Estate Planners", Estate Planning Council of Portland (January, 2008)

## Publications

Mr. Berry has articles published in, amongst others, Trusts and Estates, the Journal of Taxation, Business First of Louisville, and the Louisville Courier-Journal. He is the author or co-author of three Tax Management Portfolios: Estate Tax Deductions - Sections 2053 and 2054; Private Foundations - Self Dealing - Section 4941; and Taxable Expenditures - Section 4945.

## Professional Activities and Memberships

- Regent of the American College of Trust and Estate Counsel (ACTEC)
  - Chair of the Charitable Planning and Exempt Organization Committee
  - Member of the Estate and Gift Tax Committee, the Program Committee and the State Laws Committee
  - Director, The ACTEC Foundation
- Delegate to the National Conference of Commissioners on Uniform State Laws (NCCUSL)
  - Uniform Probate Code
  - Transfer on Death Deeds
  - Insurable Interests
  - Marital Agreements
- Legal Advisory Committee of the Council on Foundations, member
- National Committee on Planned Giving
- Kentuckiana Planned Giving Council

- Adjunct member of the American Association of Life Underwriters
- Past Articles Editor of *The Tax Lawyer*

### Admissions

- Kentucky Bar Association
- Supreme Court of Kentucky
- Supreme Court of the United States
- United States Court of Appeals, Sixth Circuit

### Civic Involvement

- Chair of the Center for Interfaith Relations
- A Director of Actors Theatre of Louisville
- A Director of Kentucky Opera
- Member of Louisville Downtown Rotary
- Past President of the Daily Bread Sunday School Class at Christ Church United Methodist in Louisville
- Previously served on the boards of The Filson Historical Society, the Kentucky Derby Festival Foundation, the Louisville Bar Foundation, Children's Hospital Foundation and American Lung Association of Kentucky, Bellarmine Board of Overseers, Arthritis Foundation, Louisville Third Century, Louisville Jaycees
- Frequent speaker to civic, charitable and community groups throughout Kentucky, Indiana, and Tennessee

### Interests

- Opera and Theater
- Football and College Basketball
- Classics and Math
- Urban travel and walking