Jason Roy Flaherty, JD, CPA

Brink Bennett Flaherty pllc
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Practice Areas

- Estate Planning
- Tax
- Private Business
- Private Jets and Aircraft Services

Jason concentrates his practice in tax and estate planning and in advising private business owners. He builds estate plans for individuals, keeping in mind their family values, financial goals and needs, and desire to save income, estate and generation skipping transfer tax. Jason also assists individuals and professional trust companies with probate, trust and estate administration, family settlement agreements, and all matters related to trusts and estates.

Jason advises private business owners on how to plan for the eventual sale or transfer of their businesses to family members, co-owners, employees, or third parties, while strategically saving income and transfer taxes. Jason frequently structures and implements advanced planning techniques, such as buy-sell agreements, grantor retained annuity trusts, and installment sales to grantor trusts.

Jason also has substantial experience representing clients in the acquisition and ownership of private jets to ensure compliance with the legal requirements of aircraft ownership, including with sales, use, property, and income tax law. Jason practiced accounting for over 6 years and is a licensed Certified Public Accountant.

Professional Certifications

- Certified Public Accountant
- Board Certified in Estate Planning and Probate by the Texas Board of Legal Specialization

Representative Experience

- Guide business owners, professionals, and high net worth individuals and families through the estate planning process
- Plan for the transfer of family wealth and values to later generations
- Structure business organizations to reduce tax
- Reduce transfer taxes and advance charitable goals through sophisticated estate planning techniques such as irrevocable grantor trusts, grantor retained annuity trusts, charitable trusts, and installment sales to grantor trusts
- Counsel executors and trustees, including professional trust departments
- Help business owners and entrepreneurs plan for the death, disability, retirement, or divorce of a business partner with business succession plans and buy-sell agreements
- Design plans to protect personal and family assets
- Structure the acquisition of private jets to minimize taxes and limit liability

B/B/F

Brink Bennett Flaherty

Education

Northwestern University School of Law, Chicago, IL

- J.D., 2002, *cum laude*
- Order of the Coif
- Northwestern University Law Review, Associate Editor
- Arlyn Miner Book Award for Excellence in Legal Writing

University of Kansas, Lawrence, KS

- B.S., Accounting & Business Administration, 1992

Career History

- Brink Bennett Flaherty pllc, Austin, Texas: 2015 - Present
- Bennett Flaherty pllc, Austin, Texas: 2008 – 2015
- Winstead PC, Austin, Texas: 2007 – 2008
- Jenkens & Gilchrist, P.C., Austin, Texas: 2002 – 2007
- Sprint Corporation, Finance Department, Overland Park, Kansas: 1993 - 1999

Professional & Community Involvement

- Editorial Board, The REPTL Reporter, State Bar of Texas (2009 - Present)
- President, Estate Planning and Probate Section, Austin Bar Association (2011-2012)
- Co-Conference Coordinator, Austin Advisors Forum (2012)
- Chair, Estate and Gift Tax Committee, Tax Section, State Bar of Texas (2010-2011)
- President Elect, Estate Planning and Probate Section, Austin Bar Association (2010-2011)
- Conference Coordinator, Austin Bar Association All Day CLE - Estate Planning Conference (2011)
- Vice-Chair, Estate and Gift Tax Committee, State Bar of Texas (2008-2010)
- Treasurer, Estate Planning and Probate Section, Austin Bar Association (2009)
- Director, Estate Planning and Probate Section, Austin Bar Association (2008-2014)
- Member, College of the State Bar of Texas
- Director and Treasurer, Circle C Seals, Inc. recreational swim team (2013-2015)
- Trustee, Zach Scott Theatre (2007-2010)
- Member, Austin Bar Association
- Volunteer Admissions Interviewer, Northwestern University School of Law (2002 - Present)
- Member, Austin Tax Study Group

Awards & Recognition

- Named "Texas Super Lawyer" by *Law and Politics* as seen in Texas Monthly magazine (2014 - 2017) and named "Rising Star" (2005 - 2012)

Selected Presentation Topics and Papers

- Estate and Gift Tax Developments, REPTL Reporter, Vol. 55, No. 2 (2017)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 55, No. 1 (2016)
- Navigating the Acquisition and Sale of Private Aircraft, 27th Annual Estate Planning and Probate Drafting (Oct. 6, 2016)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 54, No. 4 (2016)
- Estate Planning for the Terminally Ill Client, 40th Annual Advanced Estate Planning & Probate Course (June 23, 2016)
- Income Tax Planning for Estate Planners, Corpus Christi Estate Planning Council (Mar. 24, 2016)
- Income Tax Planning for Estate Planners, San Antonio Estate Planners Council (Feb. 12, 2016)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 53, No. 4 (2015)
- Drafting Your First Will: Practical Considerations and Drafting Recommendations, TexasBarCLE (Nov. 18, 2015)
- Practical Income Tax Gems for Estate Planners, 39th Annual Advanced Estate Planning & Probate Course (June 10, 2015)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 53, No. 2 (2015)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 53, No. 1 (2014)
- Drafting with High Exemptions and Portability, 25th Annual Estate Planning and Probate Drafting (Oct. 10, 2014)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 52, No. 4 (2014)

- Accidental Minor Inheritance: UTMA vs. 142 Trusts vs. 1301 Trusts vs. Account FBO a Minor, Intermediate Estate Planning & Probate Course (June 9, 2014)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 52, No. 3 (2014)
- Rethinking the A/B Plan, Corpus Christi Estate Planning Council (Jan. 16, 2014)
- Marital Deduction Planning in 2013, 24th Annual Estate Planning and Probate Drafting (Oct. 24, 2013)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 52, No. 2 (2013)
- Marital Deduction Planning in 2013, Austin Bar Assoc., Estate Plan'g & Probate Sec. (Sept. 20, 2013)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 51, No. 1 and 2 (2013)
- Estate Planning & Probate 101, 36th Annual Adv. Estate Planning and Probate (June 25, 2012)
- Advanced GRAT Planning, Austin Chapter of the Texas Society of CPA's (2009)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 47, No. 3 (2009)
- Grantor Trusts: Overview, Recent Developments & Advanced Planning with GRATs, Austin Tax Study Group (2008)
- American Jobs Creation Act of 2004: Selected Highlights and New Guidance, Annual Tax Conference of the Austin Chapter of the Texas Society of CPA's (2005)
- Tax Relief for Employment Plaintiffs, TRIAL magazine, Vol. 41, No. 08 (2005)
- Costly Cash: Deferred Executive Compensation Plans, Texas Lawyer (2005)
- American Jobs Creation Act of 2004, Changes Regarding Tax Shelters and Tax Opinions, Austin Tax Study Group (2005)