

2025 Review

A Year in Review: Key Developments in Trusts and Estates Practice Reflected in the Trusts and Estates Law Section 2025 CLE Programming

By Lisa R. Valente and Stephanie M. Alberts

The Trusts and Estates Law Section 2025 Continuing Legal Education (CLE) calendar reflected a dynamic and evolving trusts and estates practice, balancing sophisticated wealth planning techniques with emerging technologies, litigation trends, and the growing need for compassionate, client-centered advising. Throughout the year, practitioners engaged in programs that addressed both technical mastery and the practical realities faced by fiduciaries, beneficiaries, and their counsel. Collectively, the programs offered in 2025 provided a comprehensive snapshot of the current state – and future direction – of trusts and estates law.

Advanced Wealth Transfer and Tax Planning

The year began with a strong focus on advanced estate planning strategies designed for high net worth clients. In March, a program dedicated to Spousal Lifetime Access Trusts (SLATs) provided practitioners with a foundational and practical understanding of these increasingly popular planning vehicles. Topics ranged from ownership structure and funding mechanics to tax consequences and creditor protection, culminating in a detailed case study that illustrated real world implementation.

That focus deepened in May with a program examining the coordinated use of Intentionally Defective Grantor Trusts (IDGTs) and SLATs. Attendees explored how these tools can be leveraged to preserve wealth, manage transfer-tax exposure, and address potential pitfalls in a changing tax environment.

Complementing these planning techniques, a June program demystified Form 709, guiding attorneys through both routine and nuanced issues in gift tax reporting, including generation skipping transfer (GST) tax exemption allocations, adequate disclosure, estate tax inclusion period (ETIP) reporting, and portability considerations.

Core Estate Planning Skills and Ethical Considerations

In mid-May, a comprehensive two-day Estate Planning and Will Drafting program reinforced the fundamentals that remain central to effective practice. From client intake and advance directives to will and revocable trust drafting, Medicaid planning, and federal and New York State tax considerations, the program underscored the importance of technical precision and thoughtful counseling. Ethical considerations were woven throughout, reflecting the heightened scrutiny attorneys face when advising vulnerable clients and families.

Several programs throughout the year also emphasized planning for clients with unique needs. In March, practitioners examined estate planning considerations for families with minor children and special needs beneficiaries, including the use of special needs trusts, descendant trusts, and guardianship nominations. In May, a program focused on estate planning for loved ones with mental health and substance use disorders addressed the expanding role of the trusted advisor. Topics included identifying red flags, drafting protective trust provi-

sions, decanting strategies, and navigating the consequences when an estate plan fails to anticipate these challenges.

Litigation, Fiduciary Administration and Court Practice

Litigation and fiduciary administration were recurring themes in the 2025 CLE lineup. An August program on wrongful death proceedings, with particular emphasis on matters involving the September 11th Victim Compensation Fund, provided detailed guidance on Surrogate's Court practice from commencement through decree, including allocation methods and the role of the guardian ad litem.

Later that month, a program on the removal and suspension of fiduciaries addressed the increasing frequency of beneficiary-fiduciary conflicts. Practitioners examined statutory grounds under the Surrogate's Court Procedure Act (SCPA), procedural strategies for removal and suspension, and proactive steps fiduciaries can take to avoid litigation.

The year concluded with a two-part December program devoted to estate litigation, covering contested probate and accounting proceedings. From pre-objection discovery and SCPA 1404 examinations to accounting objections, trials and ethical considerations, the program offered a thorough roadmap for attorneys navigating some of the most contentious aspects of trusts and estates practice.

Emerging Issues: Technology, Cryptocurrency and AI

Several 2025 programs highlighted the profession's engagement with emerging technologies. A March webinar explored the opportunities and challenges of artificial intelligence in trusts and estates practice, including its use in drafting, document preparation, marketing, and law office management, while also addressing ethical and professional responsibility concerns.

In September, a program on cryptocurrency provided attorneys with a working understanding of blockchain technology and the evolving legal framework governing digital assets. As cryptocurrency continues to intersect with estate planning, administration, and fiduciary duties, this program underscored the necessity for practitioners to develop technical literacy in this area.

Professional Collaboration and Thought Leadership

In-person collaboration remained a cornerstone of professional development in 2025. The Trusts and Estates Law Section spring meeting in Charleston, South Carolina and the fall meeting in Bolton Landing, New York provided opportunities for attorneys to engage with colleagues, exchange ideas and stay informed on legislative and practice developments impacting the field.

The year closed with the first installment of a two-part series on charitable planning for artists and creators, reflecting the expanding intersection of estate planning, philanthropy, and creative assets. Designed for attorneys advising artists, collectors and philanthropists, the program examined legal, tax, and practical considerations unique to charitable giving in the creative sector.

Conclusion

The 2025 CLE programs collectively demonstrated the breadth and complexity of modern trusts and estates practice. From sophisticated wealth transfer strategies and tax compliance to litigation, fiduciary administration, emerging technologies, and sensitive family dynamics, the year's offerings reinforced the importance of adaptability, technical excellence, and thoughtful advocacy. As the profession continues to evolve, the themes explored throughout 2025 will remain central to serving clients effectively and ethically in the years ahead.



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Ms. Alberts has been selected to the New York Metro Super Lawyers Rising Stars list annually since 2013. In 2016, she received Long Island Business News' Leadership in Law Associate Award and was honored by Hofstra University with the Outstanding Women in the Law Award.