## Katten





## Hawaii Tax Institute 62nd Annual In-Person Conference

## Presented by the Hawaii Tax Institute

November 2-6, 2025

Private Wealth Partner Abby Feinman will speak on "Ch-Ch-Ch-Ch-Ch-Changes: The What, Why and How of Modifying an Irrevocable Trust, and Things to Watch Out For if You Do" at 4:00 p.m. on Wednesday, November 5. Panelists will discuss the complexities of irrevocable trusts, the terms of which may be modified, reformed, decanted or construed by various means based on a mistake or changed circumstances, or sometimes by an agreement among the settlor and beneficiaries — and these changes may sometimes be made in court or out of court. Given recent changes to estate and gift tax laws, laws governing modification, and the passage of decanting statutes in many states, these issues are becoming more complex but more important than ever. The session will provide insight into the methods, standards and tax effects that need to be considered in assisting clients in modifying, reforming, decanting or otherwise altering their irrevocable trusts.

Learn more about the Hawaii Tax Institute 62nd Annual In-Person Conference.

## **CONTACTS**

For more information, contact your Katten attorney or any of the following attorneys.



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