Chamberlain Hrdlicka
Attorneys at Law

## Practice Areas

- Estate Planning & Administration
- Family Office

## Education

- Doctor of Jurisprudence, University of Houston Law Center, 2001
- Bachelor of Arts, University of Texas at Austin, 1998

## Honors

- Selected as Texas Lawyer Rising Star in Estate Planning and Probate Law, 2011-2016
- Texas Bar Foundation, Fellow

## Bar Admissions

- State Bar of Texas
- Board Certified by the Texas Board of Legal Specialization in Estate Planning and Probate Law

# Christine Borrett


Senior Counsel
Houston

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Christine Borrett concentrates her practice in income, gift and estate tax planning. She is board certified by the Texas Board of Legal Specialization in estate planning and probate.

Christine works with clients in all aspects of wills and trusts, marital property agreements, retirement planning, asset preservation planning, business transition planning, entity formation, real estate transactions involving estates and family limited partnerships, and charitable planning strategies with private foundations and split-interest trusts. Her practice also includes extensive experience in probate and estate administration, including preparing estate and gift tax returns.

Christine also provides legal counsel in contested matters for estate and trust administrations.

## Professional Affiliations

Adjunct Professor of Law - University of Houston Law Center - Post Mortem Estate Planning (2020 - Present)

Editorial Committee for Texas Probate System, 4th Ed., James E. Brill and Russell W. Hall ed., State Bar of Texas (2014 - Present)

Wednesday Tax Forum, Board Member

Houston Estate and Financial Forum, Past President (2018 - 2019)

Houston Bar Association, Probate, Trusts & Estate Section, Member

Houston Business & Estate Planning Council, Member

The Estate Forum, Board Member

Intern, Office of Chief Counsel, Internal Revenue Service, 2001

# Christine Borrett, Continued

## Presentations

As a speaker at seminars and professional association meetings, she has addressed a wide range of topics, including estate planning, special needs trusts, and federal, state and local taxation, with a special emphasis on transfer tax planning.

Income Tax and Estate Planning for Persons with Disabilities and Special Needs (TXCPA; WTF; Estate Forum; HEFF 2019)

Ad Valorem Tax (WTF · Nov 2017)

Preparing Gift Tax Returns (WTF · 2016)

Estate Planning Update (WTF · 2015)

Powers of Appointment and Estate Planning with a $5MM exemption (WTF · April 2014)

Powers of Appointment (Corpus Christi Estate Planning Council · Feb. 2013)

Current Developments in Estate Planning (CJM Annual Seminar · Nov. 2012)

Powers of Appointment (CJM Breakfast Seminar • Aug. 2012)

Life Insurance and Life Insurance Trusts (in-house CPE, Gainer Donnelly and Desroche (in-house CPE • Aug. 2012)

Portability (CJM Annual Seminar • Nov. 2011)

Post-Mortem Estate Planning and the 2010 Act (CJM Breakfast Seminar • Jun. 2011)

Portability (WTF · 2011)

Administration of Life Insurance Trusts (CJM Annual Seminar • Nov. 2010)

Generation-Skipping Transfer Tax (CJM Breakfast Seminar • Jun. 2010)

GST (WTF · 2010)

Gift Tax Returns (CJM Annual Seminar • Oct. 2009)

Tax Planning for Persons with Disabilities (Annual Wills and Probate Institute · Sept. 2009)

Tax Planning for Persons with Disabilities (WTF · Sept. 2009)

Tax Planning for Persons with Disabilities (CJM Breakfast Seminar • Sept. 2009)

## Christine Borrett, Continued

Intra-Family Loans (CJM Breakfast Seminar • Sept. 2009)

Intra-Family Loans (State Bar of Texas Advanced Drafting Estate Planning and Probate Course • Oct. 2008)

Current Developments & Course Review State Bar of Texas Advanced Drafting Estate Planning and Probate Course • Oct. 2008)

Preparing Estate Tax Returns (in-house CPE, Margolis Phipps • May 2008)

Probate In Texas and Post Mortem Tax Planning (CJM Breakfast Seminar • Oct. 2004)

Charitable Lead Trusts (CJM Annual Seminar • Nov. 2003)

Family Limited Partnerships-Case Law Update (Texas Society of CPAs • 2003)

Family Limited Partnerships (in-house CPE, Briggs & Veselka Co. • 2003)

Charitable Lead Trusts (Texas Society of CPAs • 2003)

Gift Tax Return Disclosure Issues (CJM Annual Seminar • Nov. 2002)

### Publications

Contributing Editor *Texas Probate Systems, 4th Ed.,* James E. Brill and Russell W. Hall ed., State Bar of Texas (2014-19).

Borrett, Christine *et. al.*, *Intra-family Loans*, 47 Real Est. Prob. & Tr. L. Rep. 136 (2009).

Borrett, Christine *et. al.*, *Intra-Family Loans*, 1 Est. Plan. & Community. Prop. L.J. 259 (2009).