Jason Roy Flaherty, JD, CPA

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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, goals and needs, and desire to protect and care for their family and loved one while minimizing taxes. 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 enjoys pre-liquidity event planning for entrepreneurs and investors to protect assets and minimize taxes. Jason frequently structures and implements advanced planning techniques, such as charitable trusts, 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
- Protect surviving spouses and minor children including beneficiaries with disabilities, special needs or limited financial knowledge or experience
- 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

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

- Flaherty Jones Thompson, Austin, Texas: 2020 - present
- Brink Bennett Flaherty Golden pllc, Austin, Texas: 2008 – 2019
- 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)
- 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)
- 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)
- Sustaining Life Fellow, Texas Bar Foundation
- Fellow, Austin Bar Foundation
- Member, College of the State Bar of Texas
- Trustee, Zach Scott Theatre (2007-2010)
- Member, Austin Bar Association
- Volunteer Admissions Interviewer, Northwestern University School of Law (2002 - Present)
- President, Austin Tax Study Group (2017 – Present)

Awards & Recognition

- Named "Texas Super Lawyer" by *Law and Politics* as seen in Texas Monthly magazine (2014 - 2020) and named "Rising Star" (2005 - 2012)
- Named "Best Lawyers" (2020 and 2021)

Selected Presentation Topics and Papers

- Planning with Short Life Expectancies, Austin Bar Assoc., Estate Plan'g & Probate Sec. (Jan. 17, 2020)
- Planning with Spousal Lifetime Access Trusts, Corpus Christi Estate Planning Council (Nov. 21, 2019)
- Planning with Spousal Lifetime Access Trusts, 30th Estate Plan'g and Probate Drafting, TexasBar CLE (Oct. 24, 2019)
- "Til Death Do Us Part - Planning with Retirement Accounts for Married Participants, 2019 Advanced Estate Planning Conference, Texas Society of CPAs (Aug. 16, 2019)
- Dealing with Uncertainty in Estate Tax & Income Tax Planning with High and Changing Exclusions, 37th Annual Advanced Tax Law, TexasBar CLE (Aug. 2, 2019)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 57, No. 3 (2019)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 57, No. 2 (2019)
- 'Til Death Do Us Part – Planning with Retirement Benefits, San Antonio Estate Planners Council (Oct. 16, 2018)
- Planning with Retirement Accounts, 42nd Adv. Estate Plan'g & Probate, TexasBar CLE (Jun. 13, 2018)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 56, No. 1 (2018)
- Buying and Selling Private Aircraft - What Could Go Wrong?, TexasBar CLE webcast (Mar. 29, 2017)

- Estate and Gift Tax Developments, REPTL Reporter, Vol. 55, No. 4 (2017)
- Navigating the Acquisition and Sale of Private Aircraft, 27th Estate Plan'g and Probate Drafting, TexasBar CLE (Oct. 7, 2016)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 55, No. 3 (2017)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 55, No. 2 (2017)
- Tax Planning with Short Life Expectancies, 40th Adv. Estate Plan'g & Probate, TexasBar CLE (Jun. 23, 2016)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 55, No. 1 (2016)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 54, No. 4 (2016)
- Practical Income Tax Gems for Estate Planners, 39th Adv. Estate Plan'g & Probate, TexasBar CLE (June 10, 2015)
- Estate and Gift Tax Developments, REPTL Reporter, Vol. 53, No. 4 (2015)
- Preparing Your First Will, TexasBar CLE webcast (Nov. 18, 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 Estate Plan'g and Probate Drafting, TexasBar CLE (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, TexasBar CLE (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, TexasBar CLE (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, TexasBar CLE (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)
- 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)
- Costly Cash: Deferred Executive Compensation Plans, Texas Lawyer (2005)
- Tax Relief for Employment Plaintiffs, TRIAL magazine, Vol. 41, No. 08 (2005)