

Edwin P. Morrow, III

Estate Planning Co-Chair / Estate + Trust Administration Co-Chair
Kelleher + Holland, LLC / Illinois & Florida

Biography

Edwin P. Morrow is a legal professional with a distinguished background in tax law, with a specialty focus in estate planning and trust law. Holding the prestigious designation of Certified Mergers and Acquisitions Advisor®, Ed also serves as a non-public FINRA arbitrator and holds the esteemed position of Fellow at The American College of Trust and Estate Counsel. Renowned nationally, Ed is among the most sought-after experts in the field, known for his depth of knowledge and expertise. He co-authored the acclaimed publication, “The Tools & Techniques of Estate Planning,” a foundational resource utilized for the Certified Trust Financial Advisor designation.

Education

- **Xavier University – Williams College of Business**, Cincinnati, Ohio
 - M.B.A., Business | 2008
- **Capital University Law School**, Columbus, Ohio
 - LL.M., Tax Law | 2000
- **Lewis and Clark Law School**, Portland, Oregon
 - J.D. | 1998
- **Stetson University**, DeLand, Florida
 - B.A. | 1990
 - Major: History

Professional Associations

- The American College of Trust and Estate Counsel | Fellow

Certifications

- Certified Mergers and Acquisitions Advisor
- Non-Public FINRA Arbitrator
- Certified Financial Planner | 2009

Awards

- NAEPC Estate Planning Hall of Fame® Accredited Estate Planner® (Distinguished) | Class of 2025

Practice Areas

- Estate Planning
- Estate + Trust Administration
- Corporate Law

Webinars + Podcasts

- Estate Planning for Income Tax Reduction: Strategies for Maximizing New Basis” BARBRI Webinar | 2026
- “The BIAT Advantage” Webinar | 2026
- “Beneficiary Deemed Owner Trusts Under IRC 678(a)(1): Using BDOTs for Income Tax Savings and Simplification” BARBRI Webinar | May 2025
- “When a Beneficiary Income Accumulation Trust (BIAT ®) is Superior to a Discretionary or Ascertainable Standard Trust for Asset Protection” IICLE Advanced Asset Protection Webinar | 2024
- “The Benefits of Upstream Support Trust Planning” Club 1865 Webinar | 2024
- “Estate Planning for Income Tax Reduction” Strafford Webinar | 2024
- “Supercharge Your SLAT!” Webinar | 2024

Speaking Engagements

- “Basis Planning Around OBBA – Upstream Planning” Florida Bar 44th Annual Attorney / Trust Officer Liaison Conference | Jul 2026
- “A More Perfect Plan” The Club at Wynstone Seminar | Jul 2026
- “Buy-Sell Agreement Planning Strategies” John Hopkins All Children’s Foundation’s 28th Annual Estate, Tax, Legal and Financial Planning Seminar | May 2026
- “Giving Smarter: How to Maximize Impact Through Estate + Tax Planning” Foglia Family Foundation Seminar | Sep 2025

- “Estate Planning Essentials: Preparing for Sunset of The Federal Estate Tax Exemption (or Repeal?)” & “Charitable Distributions from Trusts and IRAs” ICLE 65th Annual Probate & Estate Planning Institute, MI Bar | May 2025
- “Right-Sizing and Re-Sizing a Transfer Tax Strategy” John Hopkins All Children’s Foundation Seminar | May 2025
- “Trust, Tax and Planning Strategies” Kettering Health Foundation Seminar | May 2025
- “Introducing Joint Community Property Trusts” ACTEC Ohio Fellows Meeting | Apr 2025
- “Trust Modifications and Trust Terminations: Unintended Tax Consequences and How to Avoid Them in Both Drafting and Administration Stages” Dayton Bar Association Annual Probate Law Institute Seminar | Mar 2025
- “2025 Estate Planning Essentials: Preparing for Sunset (and Any Post-Election Changes)” and “Mastering Income Tax in Estate Planning: Advanced Strategies for Wealth Preservation” WealthCounsel Forum | Feb 2025
- “Ballots and Beneficiaries: Navigating Estate Planning in an Election Year” Northwest Suburban Estate PLanning Council Seminar | Nov 2024
- “Taxation of Early Trust Terminations and Substantial Amendments to Irrevocable Trusts” Palm Beach Estate Planning Council Seminar | Oct 2024
- “Upstream Planning and Optimizing Basis Increase” Lake County Estate Planning Council Seminar | Sep 2024
- “Estate Planning for Income Tax Reduction” Strafford Seminar | Sep 2024
- “GPOAs (OBITs) and BDOTs: Tax and Basis Planning” Wealth Counsel Annual Symposium | Sep 2024
- “Trust Modifications and Trust Terminations: Unintended Tax Consequences and How to Avoid Them” 50th Annual Notre Dame Tax & Estate Planning Institute | Sep 2024

- “Using Trusts as Beneficiaries in Estate Planning” American Law Institute Continuing Legal Education (ALI- CLE) Seminar | Aug 2024
- “Estate Planning for Qualified Terminal Interest Property” LISI Seminar | Aug 2024
- “Tax Consequences of Trust Modifications and Early Terminations” 60th Annual Southern Federal Tax Institute | Oct 2025

Blogs + Published Works

- “Two Tax Problems Your Estate Plan’s Trust May Not Be Solving: BIAT® is the Answer” Wynstone Stroll | Jul 2026
- “Sitting on Appreciated Assets? Upstream Support Trust Planning May Be Your Best Move” Wynstone Stroll | Jun 2026
- “When Irrevocable is Not Absolute” Wynstone Stroll | May 2026
- “Giving Smarter: How to Maximize Your Charitable Impact” Wynstone Stroll | Jan 2026
- “Secure Your Crypto and Digital Wealth: Introducing the Irrevocable Crypto Trust (ICRYPTSM)” Wynstone Stroll | Dec 2025
- “Saving Federal Income Tax by Paying a State Pass-Through Entity Tax (PTET) for Large Gains” Daily Herald | Nov 2025
- “Saving Federal Income Tax by Paying a State Pass-Through Entity Tax (PTET) for Large Gains” Wynstone Stroll | Nov 2025
- “Big Changes in Tax Law = Big Planning Opportunities” Wynstone Stroll | Sep 2025
- “The Truth About Inheriting Retirement Accounts – What No One Tells You” Wynstone Stroll | Apr 2025
- “Get to Estate Planning High Ground Before the Tax Waters Rise” Wynstone Stroll | Jan 2025
- “Catch the Wave: SURFing to Estate and Capital Gains Tax Savings” Daily Herald | Sep 2024
- “New Rules, Big Savings: How the SECURE 2.0 Act Benefits Surviving Spouses Especially in Blended Family Situations” Wynstone Stroll | Sep 2024

- “Turn Low Basis Assets into High Returns with Upstream Support Trust Planning” Wynstone Stroll | Aug 2024
- “The SLAT Advantage: Protecting Your Wealth from Estate Taxes Without Surrendering Your Assets” Wynstone Stroll | Jun 2024
- “The Tools & Techniques of Estate Planning” (Co-author)