EM&A

ELIZABETH MORGAN AND ASSOCIATES

Elizabeth L. Morgan (formerly Elizabeth Morgan Schurig) represents a wide array of clients faced with multi-jurisdictional tax, estate, and business planning issues. She is experienced in the design of complex estate and business plans for U.S., non-U.S., and dual-citizen clients, and in assisting such clients with their pre-immigration and expatriation tax planning. Ms. Morgan frequently advises clients on the resolution of international tax and treaty issues in connection with their estate and business planning, and serves as outside counsel to ultra high net worth family offices. She has formulated and administered estate and business plans for individuals and entities with ties to Australia, the Bahamas, Bermuda, Canada, the Channel Islands of Jersey and Guernsey, China, the Cook Islands, Costa Rica, Cyprus, the Czech Republic, Dubai, the Federation of St. Kitts & Nevis, France, Germany, Hong Kong, India, Ireland, the Isle of Man, India, Israel, Italy, Liechtenstein, Malta, Mexico, Nepal, the Netherlands, New Zealand, Oman, Panama, Portugal, Puerto Rico, Spain, Brazil, Switzerland, Uruguay, the United Kingdom, and the United States Virgin Islands. In addition to her expertise in the design, administration, and tax compliance of both inbound and outbound foreign trust and business and insurance structures, she has an extensive background in traditional probate, trust, and estate administration. A frequent author and speaker in the areas of domestic and international estate planning, asset protection, and foreign trust planning and tax compliance, Ms. Morgan has been quoted in various publications, including *The Wallstreet Journal*, *Practical Accountant, Investments & Wealth Monitor,* and *Bloomberg Wealth Manager*. She is a contributing author (since 1995) and co-editor (since 2000) of the four-volume treatise, *Asset Protection: Domestic and International Law and Tactics* (Thomson/West Group, updated quarterly). Her 2003 article, "A Charging Order is the Exclusive Remedy Against a Partnership Interest: Fact or Fiction?" was quoted in the Florida Supreme Court dissenting opinion in *Olmstead v F.T.C.*, 44 So. 3d 76, Fla., 2010.

Education

The University of Texas School of Law (J.D., 1988)
Queen Mary's College, London (1987)
Baylor University (B.A., English, 1984)

Professional Affiliations and Honors

Board Certified, Estate Planning and Probate Law (Texas Board of Legal Specialization)
Society of Trust and Estate Practitioners (STEP)
American Bar Association

- Real Property, Probate and Trust Law Section
  - Asset Protection Committee
    - Co-Chair, 2009 - 2013
    - Vice-Chair, 2006 - 2007
- International Law and Practice Section
  - International Private Client Committee

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State Bar of Texas
- Real Estate, Probate and Trust Law Section

Austin Bar Association
- Estate Planning and Probate Law Section
    - Director, 1995-1996

College of the State Bar of Texas
Texas Bar Foundation, Fellow
Texas Academy of Probate and Trust Lawyers, Fellow
Travis County Bar Foundation, Founding Fellow
Estate Planning Council of Central Texas
Investment Management Consultants Association Wealth Management Program (IMCA), Faculty Member
AV® Preeminent™ Peer Review Rated lawyer (Martindale-Hubbell)
Named in *Worth* magazine's Top 100 Attorneys list (every year since 2006)
Listed in *The Best Lawyers in America* (every year since 2004)
Law firm recognized in the 2018, 2019, 2020, 2021, 2022, 2023, and 2024 editions of "Best Law Firms," produced by Best Lawyers in America
Texas Super Lawyer (every year since 2003), *Texas Monthly* and *Law & Politics* magazines

Books and Treatises

"Foreign Trusts," *PPC's 1041 Deskbook*, Thompson Reuters (updated annually)

Asset Protection: Domestic and International Law and Tactics, Thomson/West Group (four volumes, updated quarterly)

The Charging Order: Obstacle or Aid to Creditors' Recovery?", *Asset Protection Strategies Vol. II, Ed. Alexander A. Bove, Jr. (2018)*

"A Closer Look at U.S. Asset Protection Trusts," *Asset Protection Strategies Vol. II*, *Ed. Alexander A. Bove, Jr.* (2005)

"Family Limited Partnerships," *Solutions Handbook*, Dearborn Financial Publishing (1995)

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