

SHEILA L. MORAGAS

Partner
Tax, Trusts & Probate Department

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LENGTH OF PRACTICE

17 Years

PRIMARY AREAS OF PRACTICE:

TAX, TRUSTS, ESTATES, PROBATE, AND FOUNDATIONS

Ms. Moragas advises clients in all types of federal, state, and local tax matters, including elder care law, gift and estate planning, exempt organizations, and business taxation. She is co-author, beginning with the 2012-2013 Supplement, of "Estate Planning in Louisiana" (Thomson West, 1991). Selected experiences within her fields or practice include:

·Elder Care Law and Special Needs Planning

- Advise with issues germane to elderly clients as well as clients with special needs and/or clients with children with special needs, including drafting of special needs trusts, acts of procuracy (powers of attorney), health care powers of attorney, living wills, and other advance directives.
- Handle interdictions, including annual court reportings related thereto.
- Assist with applications to nursing homes, including the understanding of Medicaid and Medicare in relation to long-term nursing home care and general elder care.

·Gift and Estate Taxation and Planning

- Advise and assist in sophisticated gift and estate tax planning, including

drafting of last wills and testaments, living wills, *inter vivos* and testamentary trusts, and family businesses.

- Handle probate of estates, including state and federal tax filing requirements, as well as tutorships for minors.

·Non-Profit Organizations

- Assist non-profit, charitable organizations and private foundations in satisfying and maintaining federal taxation exemption requirements.
- Advise and assist in drafting qualifying charitable gifting documents (ie., charitable remainder trusts, charitable lead trust, charitable gift annuities).

·Business Taxation

Recommend business/corporate planning opportunities at the local, state and federal level, including choice of entity analysis, reorganizations, and structuring of transactions to maximize tax savings.

PROFESSIONAL ASSOCIATIONS

- Louisiana Bar Association
 - *Board Certified Estate Planning and Administration Specialist*
 - *Member, Elder Law Task Force*
 - Member, Taxation Section
- American Bar Association
 - Member, Taxation Section
- Fifth Federal Circuit Bar Association
- New Orleans Bar Association
- New Orleans Estate Planning Council
- National Academy of Elder Law Attorneys, Inc.
- *Academy of Special Needs Planners*
- *American College of Trust and Estate Counsel*

ADMITTED TO PRACTICE

- Louisiana Supreme Court, March 15, 1996
- United States Tax Court, August 2, 1996
- United States District Court, Eastern District of Louisiana, April 1, 1998
- United States Court of Appeals for the Fifth Circuit, April 20, 1998
- United States District Court, Western District of Louisiana, May 29, 1998
- United States District Court, Middle District of Louisiana, June 1, 1998

EDUCATION

- University of Florida, LL.M. in Taxation (Master of Laws), 1996
- Louisiana State University, Juris Doctor, 1995
- University of New Orleans, Bachelor of Science, 1992

SPEAKING ENGAGEMENTS

· ***42th Annual Estate Planning Seminar***

Date: October 25–26, 2012

Sponsor: Louisiana State University Paul M. Hebert Law Center

Topic: Planning to Diminish the Likelihood of Undue Influence and Responding if it Begins to Happen

· ***The Elder Law Boot Camp***

Date: April 20, 2012

Sponsor: Office of Elderly Affairs/Louisiana Elder Law Task Force

Topic: Seminar Co–Chairperson and Moderator

· ***Medicare Secondary Payor Educational Conference***

Date: February 28, 2012

Sponsor: Gould & Lamb, LLC

Topic: SSI, Medicaid and SNTs

· ***Louisiana Trust from Conception to Natural Death***

Date: February 18, 2011

Sponsor: Louisiana State Bar Association

Topic: Charitable Trusts in Estate Planning: The More You Give, The More You Save

· ***Probate Process from A to Z***

Date: December 9, 2010

Sponsor: National Business Institute

Topic: Proper and Prudent Treatment of Assets, Tax Planning and Consequences of Probate, and Ethical Considerations

· ***39th Annual Estate Planning Seminar***

Date: October 9, 2009

Sponsor: Louisiana State University Paul M. Hebert Law Center

Topic: Representing Clients with Diminishing Capacity

· ***Estate Planning Seminar***

Date: March 16, 2007

Sponsor: Louisiana State Bar Association

Topic: Seminar Chairperson and Moderator

· ***The Nuts and Bolts of Medicaid Planning***

Date: December 4, 2006
Sponsor: National Business Institute
Topic: Liens and Estate Recovery

· ***2006 Recent Developments***

Date: November 17, 2006
December 1, 2006
Sponsor: Louisiana State University Paul M. Hebert Law Center
Topic: Living Wills & Other Directives

· ***LCPA 2006 Recent Developments***

Date: October 24, 2006
Sponsor: Louisiana Certified Public Accountants
Topic: Updates in Medicaid Planning for Long Term Care

· ***UNO SBDC Corporate Seminar Series: Forms of Incorporation and Related Issues***

Date: May 18, 2005
Sponsor: University of New Orleans Small Business Development Center
Topic: Choice of Entity

· ***Financial Planning Association Education Day***

Date: August 20, 2004
Sponsor: Financial Planning Association, Greater New Orleans Chapter
Topic: Medicaid Issues in Financial Planning

· ***New Orleans Estate Planning Council General Meeting***

Date: January 12, 2004
Sponsor: New Orleans Estate Planning Council
Topic: Housing Options for the Elderly and Financing Long Term Care

· ***Estate Planning Hot Topics for 2003***

Date: November 7, 2003
Sponsor: Louisiana State Bar Association
Topic: Recent Developments Affecting Medicaid Planning

· ***Legal Issues Affecting Small Businesses***

Date: October 1, 2003
Sponsor: University of New Orleans
Topic: Estate Planning Issues for Small Business Owners

· ***Medicaid & Medicaid Planning in Louisiana***

Date: August 14, 2003

Sponsor: Medical Educational Services, Inc.

Topic: The Basic Rules, Estate Recovery, and Fair Hearings

· ***Medicaid & Medicaid Planning in Louisiana***

Date: August 23, 2002

Sponsor: Medical Educational Services, Inc.

Topic: The Basic Rules, Estate Recovery, and Fair Hearings

· ***Elder Law Presentation***

Date: April 18, 2002

Sponsor: Tulane University Hospital and Clinic Volunteers/Senior Friends

Topic: Estate Planning Documents Explained

· ***Overview of Elder Law***

Date: April 5, 2002

Sponsor: LSU School of Medicine--*Geriatrics Class for Graduate Students in
Speech Pathology*

Topic: Estate Planning Documents Explained

· ***Financial Planning Issues in Estate Planning***

Date: March 20, 2002

Sponsor: Edward Jones

Topic: Fundamentals of Estate Planning

· ***Law and Aging: Essential Elder Law Issues***

Date: March 1, 2002

Sponsor: Louisiana State Bar Association

Topic: Ethical Issues in an Elder Law Practice

· ***Louisiana Medicare and Medicaid Benefits and Eligibility for the Elderly***

Date: September 20, 2001

Sponsor: Half Moon Seminars

Topic: Medicaid Eligibility

· ***Medicaid & Medicaid Planning in Louisiana***

Date: September 13, 2001
Sponsor: Medical Educational Services, Inc.
Topic: The Basic Rules, Estate Recovery, and Fair Hearings

· ***2000 Tax Update Current Developments***

Date: November 3, 2000
Sponsor: The New Orleans Chapter of the Society of Louisiana CPA's
Topic: Elder Care Issues—A Legal Perspective

· ***Medicaid & Medicaid Planning in Louisiana***

Date: October 13, 2000
Sponsor: Medical Educational Services, Inc.
Topic: Understanding the Medicaid "Spend Down"

· ***Louisiana Medicaid & Elder Law Issues***

Date: September 19, 2000
Sponsor: Lorman Education Services
Topic: Pre-Crisis Planning, Medicaid Eligibility, and the Application Process

· ***AARP Arlington Chapter Monthly Meeting***

Date: August 4, 2000
Sponsor: American Association of Retired Persons
Topic: Estate Planning Documents Explained

· ***Financial Planning Association Continuing Education Seminar***

Date: May 5, 2000
Sponsor: Financial Planning Association, Greater New Orleans Chapter
Topic: Medicaid Issues in Financial Planning

· ***Estate Planning and Probate for the Paralegal/Legal Assistant in Louisiana***

Date: December 10, 1999
Sponsor: Institute for Paralegal Education—A Division of National Business Institute, Inc.
Topic: The Basics of Living Trusts, Defining Estate Administration, and the Probate Process

·Life After Diagnosis: An Alzheimer's Trilogy

Date: October 23, 1999

Sponsor: Touro Senior Day Center, Alzheimer's Residential Care Homes,
Alzheimer's Association

Topic: Legal Concerns, Powers of Attorney, and Other Issues

·Alzheimer's Disease: The Early to Middle Stages

Date: March 20, 1999

Sponsor: East Jefferson General Hospital Alzheimer Day Program

Topic: Legal Implications and Caregiver Responsibilities of Family and Friends with
Loved Ones in the Early to Middle Stages of Alzheimer's Disease

·Northshore Estate Planning Day, Estate Planning for Individuals and Business Owners

Date: October 10, 1998

Sponsor: Northshore Estate Planning Council

Topic: Reasons for Having a Will