Jason Roy Flaherty, JD, CPA

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Practice Areas

- Estate planning
- Tax
- Wealth transfer planning
- Probate, trust, and estate administration
- Private aircraft

Jason concentrates his practice in tax, estate planning, and wealth transfer planning. 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 ones 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 specializes in pre-liquidity event planning for founders, entrepreneurs, and investors to protect assets and minimize taxes. Jason frequently structures and implements advanced planning techniques, such as non-grantor trusts for QSBS, 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 worked in finance and accounting for over 6 years and is a licensed Certified Public Accountant.

Professional Certifications

- Certified Public Accountant
- Board Certified in Estate Planning and Probate, Texas Board of Legal Specialization (2007 – present)

Representative Experience

- Guide founders, professionals, and high net worth families through advanced trust and estate planning
- 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 and operation of private aircraft 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 pllc, 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 - 2020)
- 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)
- Texas Bar College

Awards & Recognition

- Named Texas Super Lawyer by *Law and Politics* as seen in Texas Monthly magazine (2014 - 2024) and named Rising Star (2005 - 2012)
- Named Best Lawyers (2020 - 2025)

Selected Presentation Topics and Papers

- Estate Planning with Short Life Expectancies, TexasBar CLE (2023)
- Drafting Spousal Lifetime Access Trusts, Dallas Bar Assoc, Probate, Trusts & Estates Section (Feb 23, 2021)
- Planning with Short Life Expectancies, Austin Bar Assoc, Estate Plan'g & Probate Sec. (2020)
- Planning with Spousal Lifetime Access Trusts, Corpus Christi Estate Planning Council (2019)
- Planning with Spousal Lifetime Access Trusts, 30th Estate Plan'g and Probate Drafting, TexasBar CLE (2019)
- "Til Death Do Us Part - Planning with Retirement Accounts for Married Participants, 2019 Advanced Estate Planning Conference, Texas Society of CPAs
- Dealing with Uncertainty in Estate Tax & Income Tax Planning with High and Changing Exclusions, 37th Annual Advanced Tax Law, TexasBar CLE (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 (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 (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 (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 (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 (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 (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 (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 (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. (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 (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)