

Teresa R. Byers

Principal

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Teresa's practice focuses on estate planning, probate, guardianships, and trust and estate litigation.

Teresa enjoys working with a broad range of clients, from young families interested in securing their children's future to succession planning for family-owned and closely held companies. Teresa's practice encompasses both proactive planning, which can avoid many disputes, and the litigation needed to resolve trust and estate disputes, will contests, vulnerable adult protection actions, and guardianships.

Teresa also has experience working with nonprofit and tax-exempt entities. She assists in the formation of both public charities and private foundations. Her work includes providing advice on the qualification for and maintenance of tax-exempt status.

As a graduate of the University of Washington LL.M. Program in Taxation, she is knowledgeable on federal tax issues.

Education

LL.M., Taxation, University of Washington School of Law, 2004

J.D., University of Washington School of Law, 2003

- *Pacific Rim Law and Policy Journal*, Production Editor, 2002-2003

B.A., Lafayette College, Economics and Political Science (*magna cum laude*) 2000

Services

Litigation
Federal Tax
Tax
Trusts & Estates Litigation
Trusts, Estates & Charitable Organizations
Charitable & Tax-Exempt Organizations

Admissions

Washington, 2003
Alaska, 2014
Oregon, 2014

- Phi Beta Kappa

Honors & Recognition

Chambers High Net Worth, Leading Individual, Private Wealth Law, 2017-2019

Washington Super Lawyers List, 2019

- Top 50 Washington Women, 2019

Rising Star, Washington Super Lawyers, 2009-2018

Rising Star, Washington Women's Edition, 2013-2018

Professional Activities

Estate Planning Council of Seattle, Member, 2010

King County Bar Association, Member

- Tax Section, 2004-2006
- Legal Services for Estate Planning and Guardianship, Volunteer, 2004-present

Legal Voice (formerly Northwest Women's Law Center)

- Former President, 2011-2013
- Former Treasurer, 2008-2010
- Board Member, 2007-2014
- Volunteer

Washington State Bar Association, Real Property Probate and Trust Section, Member, 2004-present

Washington Women in Tax, Member, 2010

Community Activities

Green Tree Early Childhood Center, Vice President of the Board, 2005-2007

King County Library System Foundation

- Planned Giving Advisory Council, Chair, 2009-Present
- Former President, 2017-2018
- Board Member, 2006-2017

Persons with HIV/AIDS, Volunteer Attorney, 2004-Present

Experience

Brought suit on behalf of a successor trustee

Individual Beneficiary v. Individual Trustee and former counsel advising the trustee. We brought suit on behalf of a successor trustee to remove the current trustee and fund trusts which were to have been funded upon the decedent's death – three years prior. After successfully removing the initial trustee, we addressed a variety of issues arising from her negligence, including federal and state tax issues, marshalling assets, environmental compliance, recovery and sale of multiple business enterprises, and ultimately funding of the trusts. Suits for damages were filed against both the former trustee and her counsel, both of which settled.

Brought suit on behalf of the primary beneficiaries of two trusts

Individual v. national banks. We brought suit on behalf of the primary beneficiaries of two trusts against the professional trust departments at two of the largest banks in the world. The trusts had been established by the beneficiaries' grandparents. We proved that the trust officer at one of the banks failed to comply with the terms of the trust agreement. We also showed that the other bank failed to resign as trustee (which in turn caused that bank to sue its own lawyers for failing to ensure the bank resigned). After an 18-hour mediation before trial, we succeeded in negotiating a confidential settlement about which we can only state that "the parties have resolved their differences with respect to this matter to their mutual satisfaction."

Will contests

Will Contests. Multiple cases involving a sub-species of Will contest based upon insane delusion, in which the testator does not necessarily lack testamentary capacity, nor is being unduly influenced, but is suffering from persistent and irrational delusions as to a natural object of her bounty that materially affects that potential devisee's share. Our litigation of these cases, while difficult, led to favorable settlements on behalf of our clients.

News

Four Attorneys Ranked in Chambers High Net Worth 2019 Legal Directory
Foster Garvey Newsroom, 7.17.19

32 Attorneys Named Super Lawyers and Eight Named Rising Stars
Foster Garvey Newsroom, 6.10.19

Speaking Engagements

"Tax Reform," Kitsap County Estate Planning Council
Speaking engagement
1.31.18

"Practical Considerations for TEDRA Arbitrations," 14th Annual Trust & Estate Litigation Seminar
hosted by Washington State Bar Association

Speaking engagement

Seattle, WA, 4.21.17

"Wine, Women and Wills," Legal Voice and Garvey Schubert Barer

Speaking Engagement

Seattle, WA, 5.24.16

"Solutions for Difficult Gifts and Post-Mortem Planning," Seattle Children's Hospital CE
Conference on Philanthropic and Legacy Planning for Advisors

Speaking Engagement

Seattle, WA, 5.7.16

"Estate Planning Ethics," U.S. Judge Advocate General's Corps.

Speaking Engagement

Bangor Naval Base, WA, 4.20.16

"Fiduciaries in the Crosshairs," Alaska Bar Association, Estate and Probate Law Section

Speaking Engagement

Anchorage, AK, 3.8.16

"Estate Planning Ethics," Kitsap Estate Planning Seminar, sponsored by the Kitsap Community
Foundation

Speaking Engagement

Silverdale, WA, 1.14.16

"Fiduciary Pitfalls," Kitsap Estate Planning Council

Speaking Engagement

Silverdale, Washington, 10.28.15

"Capacity to Give and Undue Influence," Washington Planned Giving Council

Speaking Engagement

Seattle, WA, 5.14.15

"Fiduciaries in the Cross-Hairs," 12th Annual Trust & Estate Litigation Seminar, WSBA Real
Property Probate and Trust Section

Speaking Engagement

Seattle, WA, 4.22.15

"Business and Real Estate Interests in Trusts & Estates," Kitsap Estate Planning Council

Speaking Engagement

Silverdale, WA, 1.29.15

"Notice, Information-Sharing and Other Issues under the Washington Trust Act-Three Perspectives: the Drafter, Fiduciary and Litigator," 59th Annual Estate Planning Conference, WSBA Real Property, Probate and Trust Section

Speaking Engagement
Seattle, WA, 10.30.14

"Drafting Tips for the Updated 2011 Trust Act," Washington Bar Association CLE

Speaking Engagement
Seattle, WA, 10.2.13

"The 2011 Trust Act: One Year Later," Washington Bar Association CLE

Speaking Engagement
Seattle, WA, 12.3.12

2012 Oregon Estate Planning Seminar

Seminar
Garvey Schubert Barer, Portland, OR, 10.25.12

"Estate Planning for and with Nonprobate Assets," Washington Bar Association CLE

Speaking Engagement
Seattle, WA, 8.2.12

"Drafting Tips for the 2011 Washington Trust Act," WSBA Real Property, Probate and Trust Section CLE

Speaking Engagement
Seattle, WA, 12.7.11

"Implementing the Estate Plan," Washington State Bar Association CLE

Speaking Engagement
Seattle, WA, 12.6.10

2010 Estate Planning Seminar: Who Can Fill Your Shoes?

Seminar
Garvey Schubert Barer, 10.21.10

"Post-Mortem Trust Planning," Sophisticated Probate Strategies, National Business Institute

Speaking Engagement
Washington State Convention & Trade Center, Seattle, WA, 12.17.09

Aging Well: Planning for Common Aging Issues

Seminar
Garvey Schubert Barer, Portland, OR, 11.12.09

Aging Well: Planning for Common Aging Issues
Seminar
Garvey Schubert Barer, Seattle, WA, 11.4.09

Legal Alerts

The American Taxpayer Relief Act of 2012
1.31.13

Most Amazing Gifting Opportunity in History About to Disappear?
9.17.12

Publications

Keeping Fiduciaries Out of Trouble
Northwest Prime Time, 4.21.14

Fiduciaries need good, professional advice
Puget Sound Business Journal, 3.21.14

Chinese Regulation of Traditional Chinese Medicine in the Modern World: Can the Chinese Effectively Profit from One of Their Most Valuable Cultural Resources?
11.02