Chamberlain Hrdlicka
Attorneys at Law

Christine Borrett

Senior Counsel
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Christine Borrett concentrates her practice in income, gift and estate tax planning. She is board certified by the Texas Board of Legal Specialization in estate planning and probate.

Christine works with clients in all aspects of wills and trusts, marital property agreements, retirement planning, asset preservation planning, business transition planning, entity formation, real estate transactions involving estates and family limited partnerships, and charitable planning strategies with private foundations and split-interest trusts. Her practice also includes extensive experience in probate and estate administration, including preparing estate and gift tax returns.

Christine also provides legal counsel in contested matters for estate and trust administrations.

Professional Affiliations

Adjunct Professor of Law - University of Houston Law Center - Post Mortem Estate Planning (2020 - Present)

Editorial Committee for Texas Probate System, 4th Ed., James E. Brill and Russell W. Hall ed., State Bar of Texas (2014 - Present)

Wednesday Tax Forum, Board Member

Houston Estate and Financial Forum, Past President (2018 - 2019)

Houston Bar Association, Probate, Trusts & Estate Section, Member

Houston Business & Estate Planning Council, Member

The Estate Forum, Board Member

Intern, Office of Chief Counsel, Internal Revenue Service, 2001

Practice Areas

- Estate & Income Tax Planning & Estate Administration
- Family Office

Education

- Doctor of Jurisprudence, University of Houston Law Center, 2001
- Bachelor of Arts, University of Texas at Austin, 1998

Honors

- Listed, *The Best Lawyers in America* - Tax Law (2026)
- Listed, *The Best Lawyers in America* - Trusts and Estates (2026)
- Listed, *Texas Super Lawyers: Rising Star* - Estate Planning and Probate Law (2011-2016)
- Texas Bar Foundation, Fellow

Bar Admissions

- State Bar of Texas
- Board Certified by the Texas Board of Legal Specialization in Estate Planning and Probate Law

Christine Borrett, Continued

Presentations

As a speaker at seminars and professional association meetings, she has addressed a wide range of topics, including estate planning, special needs trusts, and federal, state and local taxation, with a special emphasis on transfer tax planning.

GST for Dummies (Austin Bar Association Estate Planning & Probate Section CLE, September 2024)

46th Annual Houston Tax and Business Planning Seminar (Chamberlain Hrdlicka, November 2023)

Income Tax and Estate Planning for Persons with Disabilities and Special Needs (TXCPA; WTF; Estate Forum; HEFF 2019)

Ad Valorem Tax (WTF Nov 2017)

Preparing Gift Tax Returns (WTF 2016)

Estate Planning Update (WTF 2015)

Powers of Appointment and Estate Planning with a $5MM exemption (WTF April 2014)

Powers of Appointment (Corpus Christi Estate Planning Council Feb. 2013)

Current Developments in Estate Planning (CJM Annual Seminar Nov. 2012)

Powers of Appointment (CJM Breakfast Seminar Aug. 2012)

Life Insurance and Life Insurance Trusts (in-house CPE, Gainer Donnelly and Desroche (in-house CPE Aug. 2012)

Portability (CJM Annual Seminar Nov. 2011)

Post-Mortem Estate Planning and the 2010 Act (CJM Breakfast Seminar Jun. 2011)

Portability (WTF 2011)

Administration of Life Insurance Trusts (CJM Annual Seminar Nov. 2010)

Generation-Skipping Transfer Tax (CJM Breakfast Seminar Jun. 2010)

GST (WTF 2010)

Gift Tax Returns (CJM Annual Seminar Oct. 2009)

Tax Planning for Persons with Disabilities (Annual Wills and Probate Institute Sept. 2009)

Christine Borrett, Continued

Tax Planning for Persons with Disabilities (WTF Sept. 2009)

Tax Planning for Persons with Disabilities (CJM Breakfast Seminar Sept. 2009)

Intra-Family Loans (CJM Breakfast Seminar Sept. 2009)

Intra-Family Loans (State Bar of Texas Advanced Drafting Estate Planning and Probate Course Oct. 2008)

Current Developments & Course Review State Bar of Texas Advanced Drafting Estate Planning and Probate Course Oct. 2008)

Preparing Estate Tax Returns (in-house CPE, Margolis Phipps May 2008)

Probate In Texas and Post Mortem Tax Planning (CJM Breakfast Seminar Oct. 2004)

Charitable Lead Trusts (CJM Annual Seminar Nov. 2003)

Family Limited Partnerships-Case Law Update (Texas Society of CPAs 2003)

Family Limited Partnerships (in-house CPE, Briggs & Veselka Co. 2003)

Charitable Lead Trusts (Texas Society of CPAs 2003)

Gift Tax Return Disclosure Issues (CJM Annual Seminar Nov. 2002)

Publications

Christine Borrett and Ross Holley article on How to Continue Your Businesss Legacy With Advanced Planning,

Bloomberg Tax,

September 8, 2022

Contributing Editor *Texas Probate Systems, 4th Ed.,* James E. Brill and Russell W. Hall ed., State Bar of Texas (2014-19).

Borrett, Christine *et. al.*, *Intra-family Loans*, 47 Real Est. Prob. & Tr. L. Rep. 136 (2009).

Borrett, Christine *et. al.*, *Intra-Family Loans*, 1 Est. Plan. & Community. Prop. L.J. 259 (2009).