Allied Experts – Law Firms

T. James Lee, JD

Mr. Lee practices in the areas of estate planning, charitable giving and business formation and structuring. He counsels clients on wealth transfer strategies, including the use of revocable trusts, irrevocable life insurance and gifting trusts, family limited partnerships and LLCs, qualified personal residence trusts, grantor retained annuity trusts, installment sales to grantor trusts, and other sophisticated tax planning techniques.

As an adjunct to his estate planning practice, Mr. Lee advises clients on planned giving methods, and establishing charitable remainder trusts, charitable lead trusts, private foundations, support foundations, public charities, and other tax-exempt organizations and charitable-giving mechanisms. He also advises trustees and executors on their fiduciary responsibilities and tax implications in the administration and distribution of trusts and probate estates.

In designing estate and business plans, Mr. Lee applies an integrated approach enabling his clients to reduce personal and business liability exposure, minimize tax consequences, and meet multi-generational family objectives. Estate planning documents and business succession plans can be tailored to provide incentives to beneficiaries and successors (such as children and grandchildren) to become productive and contributing members of society. Incorporating each client’s unique family dynamic into such planning is emphasized.

Admissions

- U.S. District Court, District of Arizona, 1996
- Utah, 2000
- Arizona, 1996
- Trust and Estate Specialist (Board Certified, State Bar of Arizona)

Education and Honors

- J.D., with honors, Brigham Young University, 1996
- B.S., Business Management, Brigham Young University, 1992
- Member, Editorial Board, *B.Y.U. Law Review*, 1994-1996
- Extern, Honorable J. Kenneth Mangum, Superior Court of Arizona, 1994
- Distinction, top business school graduate in the entrepreneurship area of emphasis
- AV® Preeminent ™ Peer Review Rated (the highest rating available), by Martindale-Hubbell
- *Arizona's Finest Lawyers*, Regular Member, admitted as of 2011
- *Best Lawyers in America®*, Tax Law and Trusts & Estates, 2010-2015
- *Southwest Super Lawyers®*, Estate Planning & Probate, 2008, 2010-2015
- Strathmore's Who's Who

Articles and Presentations

- *Sophisticated Estate Planning: GRATs, Sales to Grantor Trusts, CRTs, CLTs, Asset Allocations, Fiscal Year Planning, and DNI*, Valley Estate Planners, 2015
- *Estate Planning for the Novice*, KJZZ/K-BACH Radio, 2014
- *Effect of U.S. v. Windsor on DOMA in Estate Planning, Update on T&E Litigation and Legislation (Federal and Arizona)*, Resolving Probate and Trust Disputes Without Protracted Litigation, and the Continuing Evolution of the Arizona Probate Rules and Procedures, Seminar Chair and Moderator, sponsored by the State Bar of Arizona, 2014
- *Advanced Estate Planning and Trust/Probate Administration*, Presenter and Seminar Chair, CLE by the Sea, Coronado, California, sponsored by the State Bar of Arizona, 2014
- *Arizona Estate Planning: Income, Estate, Gift, and GST Taxation* (Co-Author), DT Publishing Company, Vol. 1 (2014 Supplement)
- *Unraveling Estate Planning Issues after Windsor (DOMA) and Other Advanced Planning Topics*, Seminar Co-Chair and Moderator, sponsored by the State Bar of Arizona, Probate & Trust Law Section, 2013

- *Understanding Consequences of Transfers of Title in Unfamiliar Jurisdictions*, Western Region Meeting, ACTEC, Half Moon Bay (San Francisco), California, 2013
- *Wealth Transfer Tax Legislation, Estate Planning Techniques, and Current Developments*, CLE by the Sea, Coronado, California, sponsored by the State Bar of Arizona, 2013
- *Arizona Estate Planning: Income, Estate, Gift, and GST Taxation* (Co-Author), DT Publishing Company, Vol. 1 (2012)
- *Arizona Probate Practice in 2012* - *¡Cuidado!*, Seminar Co-Chair, Probate & Trust Law Section, 2012 State Bar Convention, Arizona
- *The Good, Bad and the Ugly in Decanting in Arizona*, Arizona Community Foundation, Professional Advisory Board, 2012
- *Unexpected Complexity of Marital Deductions*, National Teleconference, Lorman Education Services, 2012
- *Decanting (What now, pourover "trusts"?)*, sponsored by East Valley Estate Planning Council, 2012
- Advanced Probate and Trust, Seminar Chair and Moderator, sponsored by the State Bar of Arizona, Probate and Trust Law Section, 2011
- *Decant or Not Decant (in Arizona)?*, Probate and Trust Law Newsletter, State Bar of Arizona, 2011
- *Marital Deduction Formula and GST Tax Severance Planning* -- *Income Tax Consequences*, Estate Planning, Warren, Gorham & Lamont, Thomson Reuters, New York (Nov. 2010)
- *Recent Developments and Hot Topics: Apportionment of Estate Taxes and Administrative Expenses*, sponsored by the Jewish Community Foundation of Southern Arizona, 2010
- *Decant or Not Decant? That Is the Question*, 2010 State Bar Convention, Arizona
- *Important and Hot Estate Planning and Related Tax Planning Topics*, sponsored by the State Bar of Arizona, Probate and Trust Law Section, 2009
- *Steeping Marital Deduction Bliss in Your GS Tea (Advanced Formula Planning)*, sponsored by the Tucson Tax Study Group, 2009
- *Advanced Generation-Skipping Transfer Tax and Marital Deduction Planning*, National Teleconference, NBI, 2009
- *Drafting for the Arizona Trust Code*, sponsored by Maricopa County Bar Association, 2009
- *GSTT and Marital Deduction Formula Planning*, sponsored by VEP, 2009
- *New Trust Code and Probate Rules Take Effect: Are you Ready?*, sponsored by the State Bar of Arizona, Elder Law and Mental Health Section, 2009
- *Arizona Trust Code*, with Jonathan Blattmacher, Esq. on advanced estate planning, sponsored by Maricopa County Bar Association, 2008

- *Trust and Estate Distributions: Income Tax Implications and Planning Alternatives*, sponsored by State Bar of Arizona, Taxation Section, 2008
- *Trust and Estate Income Taxation*, sponsored by the Tucson Tax Study Group, 2007
- *Income Taxation in Estate Planning*, sponsored by Valley Estate Planners, 2007
- *Estate Planning and Subchapter J Issues*, sponsored by East Valley Estate Planning Council, 2006
- and various commercially sponsored lectures

Professional and Community Activities

- Fellow, The American College of Trust and Estate Counsel (ACTEC)
- Member, Fiduciary Income Tax Committee, ACTEC
- Member and Past Chair, Estate and Trust Advisory Commission, State Bar of Arizona
- Member, Committee on Estate and Gift Taxes, Taxation Section, American Bar Association
- Member, Planned Giving Advisory Council, TGen
- Chair, Professional Education Series Planning Committee, Arizona Community Foundation
- Vice Chair, Board of Directors, Ballet Arizona
- Past Chair, Executive Council, Probate and Trust Law Section, State Bar of Arizona
- Past Chair of the Planned Giving Committee, Past Board Member, and Past Executive Committee Member, Arthritis Foundation, Greater Southwest Chapter
- Past Council Officer and Past Executive Board Member, Boy Scouts of America, Grand Canyon Council
- Past Member, Professional Advisory Committee, Jewish Community Foundation
- Past President and Past Board Member, Valley Estate Planners
- Past President and Past Board Member, East Valley Estate Planning Council
- Member, American Bar Association
- Member, State Bar of Arizona
- Member, Utah State Bar
- Volunteer, in affiliation with local chapters of House of Refuge and Habitat for Humanity
- Trustee, Phoenix Boys Choir