Paul S. Lee, J.D., LL.M.

Paul S. Lee is the Chief Tax Strategist of The Northern Trust Company, within the Global Family & Private Investment Offices Group and Wealth Management division of Northern Trust. He is also a Senior Vice President and Managing Director of the company. Prior to joining Northern Trust, he was at Bernstein Global Wealth Management as National Managing Director, and a partner in the Atlanta-based law firm of Smith, Gambrell & Russell, LLP.

Paul is a Fellow of the American College of Trusts and Estate Counsel, has been inducted into the NAEPC Estate Planning Hall of Fame®, and designated an Accredited Estate Planner® (Distinguished). He was the American Bar Association Advisor to the Uniform Law Commission Uniform Fiduciary Income and Principal Act. Paul is a member of the American Bar Association, Florida Bar, and State Bar of Georgia.

Paul received a B.A., cum laude, in English and a B.A. in chemistry from Cornell University, and a J.D., with honors, from Emory University School of Law, where he was notes and comments editor of the *Emory Law Journal*; he also received an LL.M. in taxation from Emory University. Paul was the recipient of the Georgia Federal Tax Conference Award for Outstanding Tax Student and the Ernst & Young Award for Tax and Accounting.

A frequent lecturer and panelist on investment planning, tax and estate planning, Paul has spoken at the Heckerling Institute on Estate Planning, ACTEC National Meeting, Southern Federal Tax Institute, USC Institute on Federal Taxation, Southern California Tax & Estate Planning Forum, Notre Dame Tax and Estate Planning Institute, AICPA National Tax Conference, and the AICPA Advanced Estate Planning Conference. His articles have been published by *The ACTEC Law Journal*, *Tax Notes Federal*, *Tax Notes International*, *BNA Tax Management Estates, Gifts & Trusts Journal*, *BNA Tax Management Memorandum, Estate Planning Journal, Trusts & Estates, Estate Planning & Community Property Law Journal*, *The Practical Tax Lawyer*, *Major Tax Planning*, and the *Emory Law Journal*. Paul co-authored the law review article, "*Retaining, Sustaining and Obtaining Basis*," which was awarded Outstanding Law Review Article in 2016 by the Texas Bar Foundation.

He is a member of the Advisory Committee of the Heckerling Institute on Estate Planning, Bloomberg BNA Estates, Gifts and Trusts Advisory Board, and the University of Florida Tax Institute Advisory Board. He proudly serves as an Admiral in the Great Navy of the State of Nebraska.