

# Thomas C. Lee

## Shareholder

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## Practice & Industry Areas

- Private Wealth Services

## Education

- Georgetown University, J.D., 1985
  - *The Tax Lawyer*, editor-in-chief, 1984-85
- Tulane University, B.A., with honors, 1982

## Bar & Court Admissions

- Florida, 1998
- Connecticut, 1985

## Overview

Tom Lee practices exclusively in the area of wills and trusts planning and administration. He works with his clients and their advisors in helping to create estate plans that carry out his client's wishes for their families and favored charities, while minimizing taxes and administrative complexity. Issues that Tom deals with on a regular basis include preparing for future physical and mental limitations, promoting peace of mind for the surviving spouse, providing appropriately for descendants of different circumstances, minimizing family disharmony/litigation, educating individuals about their legal obligations as trustees and personal representatives, and preparing complex estate and gift tax returns.

Tom is a graduate of Georgetown University Law School, where he was student editor-in-chief of the American Bar Association's *Tax Lawyer* journal, is a co-author of the Florida Bar "Treatise on Estate Planning," and is a former chair of the Florida Bar's Charitable Organizations and Philanthropic Planning Committee.

Tom has lived in Vero Beach full time with his family since 1999. He is the secretary of the VNA & Hospice Foundation and serves as its Planned Giving Committee chair. Tom is also a

former director of the Riverside Theatre.

## **Publications & Presentations**

- “Will Drafting,” Connecticut Bar Association/University of Connecticut Law School
- “Estate Planning: Drafting Beyond the Basics (Tax Clauses),” Connecticut Bar Association
- “CRTs and GRITs,” The Nutmeg Group (CT CPAs)
- “Generation Skipping: Allocation of Exemption on 709s & Dividing Trusts,” Hartford Estate and Business Planning Council
- “GRATs & GRUTs,” Hartford Probate Forum
- Planned Giving, Connecticut Society of Certified Public Accountants
- “The Whys & Wherefores of a Planned Giving Committee,” Planned Giving Council of Indian River County
- “Creative Gifting Inside and Outside Your Will,” Visiting Nurse Association & Hospice Foundation
- “Don’t Get Stuffed by a Gift: Drafting, Enforcing and Challenging Charitable Pledges,” Florida Bar Trust and Estate Symposium, 2009
- “Marital Transfers,” *Basic Estate Planning in Florida*, a Florida Bar Publication, 2000, 2003, 2005, 2008 and 2012 updates
- “Funding GRATs with Publicly Traded Securities,” *Connecticut Lawyer*, March 1999
- “Offshore Trusts for Creditor Protection,” *Connecticut Lawyer*, March 1998
- Contributor, *Connecticut Jury Instructions (Civil)*, 4th edition, Douglas B. Wright & William L. Ankerman, 1992
- “Undermining the Foundation of the ITC Building Exclusion,” 37 *Tax Lawyer* 649-76, 1984, reprinted in *Monthly Digest of Tax Articles*, March 1985

## **Professional Associations & Memberships**

- Florida Bar, Charitable Organizations and Philanthropic Planning Committee, past chairman
- Visiting Nurse Association (VNA) and Hospice Foundation
  - Assistant Secretary
  - Planned Giving Committee Chair
- Riverside Theater, former Director
- Connecticut Institute for the Blind/Oak Hill School, past Chairman