

# J. LEE BROWN

TRUST & ESTATE PLANNING

PARTNER

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## — BIOGRAPHY

**J. Lee Brown** is the head of the firm's Trust and Estate Planning Practice Group, serves on the Management Committee, and is a Fellow and former Arkansas State Chair of the American College of Trust and Estate Counsel. Lee concentrates his practice on estate planning, tax, corporate, and nonprofit matters. He serves private clients in the areas of estate planning, wills and trusts (including multi-generational trusts), probate, small business planning, life insurance planning, asset protection, administration of trusts and estates, charitable giving, and the formation of tax-exempt organizations. He counsels corporate and business clients regarding tax planning, corporate and entity formation, and related matters.

## — EDUCATION

- New York University School of Law, LL.M. in Taxation, 1986
- University of Arkansas School of Law, J.D., with honors, 1985
  - *Arkansas Law Review*
- Tulane University, B.S., *magna cum laude*, 1982

## — NOTEWORTHY

- Adjunct Faculty, Estate Planning, University of Arkansas at Little Rock Bowen School of Law, 1996-2018
- American College of Trust and Estate Counsel, Fellow, since 2003, and Arkansas State Chair, from 2021 – 2026
- Rated AV Preeminent by Martindale-Hubbell
- Listed in *The Best Lawyers in America*
  - Trusts and Estates, since 2006
  - Tax Law, since 2006
  - Named "Lawyer of the Year," Trust and Estates, Little Rock, 2019, 2024 and 2026
  - Named "Lawyer of the Year," Tax Law, Little Rock, 2021 and 2024
- Ranked in *Chambers High Net Worth*, Private Wealth Law, Arkansas, since 2017

## — KEY MATTERS

### Practice Areas

- [Trust & Estate Planning](#)
- [Charitable Organizations & Giving](#)
- [Business, Corporate & Commercial](#)
- [Corporate Tax](#)
- [Family Business Planning](#)
- [Probate & Trust Administration](#)
- [Tax Controversies](#)

### Industries

- [Agriculture & Agribusiness](#)
- [Banking & Finance](#)
- [Construction & Real Estate](#)
- [Energy, Natural Resources & Utilities](#)
- [Gaming & Horse Racing](#)
- [Healthcare, Medical & Pharmaceutical](#)
- [Insurance](#)
- [Manufacturing & Industrial](#)
- [Nonprofit & Tax-Exempt Organizations](#)
- [Transportation & Logistics](#)
- [Technology, Media & Telecommunications \(TMT\)](#)

- Drafting wills, revocable trusts, education trusts, irrevocable life insurance trusts, generation-skipping trusts and charitable trusts.
- Implementation of gift, estate, and generation-skipping transfer tax planning techniques to promote multi-generational wealth transfer with minimal tax consequences.
- Coordinating the transfer of closely-held interests.
- Administration of trusts and estates.
- Preparation of estate and gift tax returns.

## — ASSOCIATIONS AND MEMBERSHIPS

- American College of Trust and Estate Counsel (ACTEC), former Arkansas State Chair
- Arkansas Bar Association, Probate and Trust Section
- Arkansas Bar Association, Taxation Section
- Pulaski County Bar Association
- Arkansas Bar Foundation

## — ADMISSIONS

- Arkansas, 1985

## — RECOGNITION



## — REPRESENTATIVE CLIENTS