**Jeffrey N. Pennell**

Jeffrey N. Pennell is the Richard H. Clark Professor of Law at Emory University School of Law in Atlanta. He teaches income tax, wealth transfer tax, trusts and estates, estate planning, and legal ethics. He practiced for several years in Chicago before beginning his teaching career at the University of Oklahoma in 1978. Professor Pennell has taught as a visiting professor at the law schools of Southern Methodist University and the Universities of Miami, North Carolina, and Texas.

A specialist in estate planning, trusts and estates, and wealth transfer taxation, he has published classroom texts on the Income Taxation of Trusts, Estates, Grantors, and Beneficiaries, a second on Federal Wealth Transfer Taxation, a third on Estate Planning and Drafting, and another on Trusts and Estates. He authored the Bureau of National Affairs Tax Management portfolios on the Estate Tax Marital Deduction, on the Elective Share of a Surviving Spouse, and on Estate Tax Payment and Apportionment. He also authored texts on Trust and Estate Planning and on Wealth Transfer Taxation, published by the American Bar Association. He is the successor author of the leading treatise on estate planning, originally written by the late Harvard professor A. James Casner. He also has published selected chapters in various editions of the New York University Tax Institute, the University of Southern California Tax Institute, and the University of Miami Estate Planning Institute, along with an extensive array of articles on estate planning. He was an adviser to both of the American Law Institute Restatement (Third) of Property (Wills and Other Donative Transfers) and Restatement (Third) of Trusts.

Professor Pennell lectures widely on estate planning, he chairs several annual programs for ALI-CLE (a national continuing legal education provider), serves on the faculty and the advisory board of two national institutes on estate planning, teachers seminars for practitioners, and is a visiting adjunct professor in the University of Miami LLM in Estate Planning degree program. He earned his Bachelor of Science and his JD from Northwestern University.