



Michael D. Mulligan

Member

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Michael Mulligan is a nationally recognized estate planning attorney whose contributions to the field have shaped widely adopted strategies and earned him longstanding professional distinction.

Mike is a Co-Chair emeritus of the Firm's Estate Planning Department. He is a principal originator of the estate planning strategy involving the sale to a defective trust for an installment note, a technique now widely used by estate planners across the country. Mike has been elected to the Estate Planning Hall of Fame® and has received the Accredited Estate Planner® (Distinguished) designation from the National Association of Estate Planners & Councils.

Before joining Lewis Rice, Mike served as a law clerk to the Hon. William H. Webster, then U.S. District Judge for the Eastern District of Missouri, who later served as Director of both the Federal Bureau of Investigation and the Central Intelligence Agency.

Mike is currently a member of the Editorial Board of *The Journal of Taxation* and has previously served on the Editorial Boards of *Estate Planning* magazine and the *Estates, Gifts & Trusts Journal*. He has authored numerous articles for these and other tax and legal publications and is a frequent lecturer on tax and estate planning topics, speaking at institutes and seminars nationwide.

He is a fellow of the American College of Trust and Estate Counsel and a member of the Estate Planning Council of St. Louis, the St. Louis Metropolitan Bar Association, the Missouri Bar, and the American Bar Association. His professional affiliations include the Taxation and Real Property, Probate, and Trust Sections of the ABA, as well as the Taxation and Probate and Trust Sections of the Missouri Bar, where he previously served as Chair of the latter.

Mike is AV® Preeminent™ Peer Review Rated by Martindale-Hubbell and has been selected by his peers for inclusion in *Best Lawyers*® from 1987 to 2026 and in *Missouri & Kansas Super Lawyers*® in 2005 and from 2007 to 2020.

Education

- Columbia University School of Law (J.D., 1971)

Services

- Trust & Estates
- Taxation
- Tax-Exempt Organizations

- Harlan Fiske Stone Scholar, 1969-1970 and 1970-1971
- Amherst College (B.A., *cum laude*, 1968)
 - Biology
 - The Society of the Sigma Xi, associate member

Legal Background

- Law clerk, Hon. William H. Webster, U.S. District Judge, Eastern District of Missouri (1971-1972)

Professional Affiliations

- American Bar Association, Taxation Section, Real Property, Probate, and Trust Section
- Bar Association of Metropolitan St. Louis
- Fellow, American College of Trust and Estate Counsel
- Member and former Board member, Estate Planning Council of St. Louis
- Member, Editorial Board, *Estate Planning Magazine*
- Former member, Editorial Board, *The Journal of Taxation*, and the *Estates, Gifts & Trusts Journal*

Admissions

- Eighth Circuit, U.S. Court of Appeals
- Eastern District of Missouri, U.S. District Court
- U.S. Tax Court
- Missouri Bar

Charitable & Civic Involvement

- Former member, Executive Committee, Society of the Alumni of Amherst College
- Former President, Amherst Association of St. Louis
- Former President, St. Louis Priory Alumni Association
- Former member, Board of Trustees, John Burroughs School