

Jill L. Miller

Jill L. Miller, the principal of Jill Miller & Associates, P.C., focuses on formulating sophisticated and highly personalized estate plans for individuals and families with the objectives of minimizing estate taxes and family discord. She also has a particular expertise in estate matters affecting non-US citizens and non-traditional families. Jill takes a detailed and practical approach to the administration of estates. Complicated probate issues are addressed and resolved. Estate tax returns are prepared to minimize the risk of audit.

Jill founded the firm in January of 2004, after working for over a decade in trusts and estates law.



Jill is a fellow of the American College of Trust and Estate Counsel and is a frequent lecturer on estate planning at both private and public symposia. She has presented or spoken at programs sponsored by the American Bar Association (Division of Taxation), the New York State Bar Association, Advanced Planning Educational Group (APEG), the Financial Planning Association of New York, The American Heart Association Conference on Estate Planning and Administration, Fordham Law School, Philanthropic Planning Group of Greater New York, Lawline, and New York State Society of CPAs. Jill is currently the Director of the Estate Planning Practicum and adjunct professor of Law at Cornell Law School and was an Adjunct Professor at Fordham Law School, teaching “Trusts and Estates” from 2005 to 2014. Jill is “AV Preeminent” Peer Review rated by Martindale-Hubbell and is named as a Super Lawyer.

Contact:

Jill Miller & Associates, P.C.
233 Broadway, Suite 801
New York, New York 10279

Telephone: 212-601-2425
Fax: 212-809-3660
Email: jmiller@mtrustlaw.com

Education:

Cornell University, 1988, Bachelor of Science with a concentration in accounting and finance;
Cornell Law School, 1991, JD, cum laude;
New York University School of Law, 1996, LLM in taxation.

Admitted:

1992, New York, Massachusetts
2022, New Jersey

Member:

Fellow of the American College of Trusts and Estates Counsel;
American Bar Association (Chair, Tax Practice Management Committee of ABA Tax Section, Member July 2010 – Present);

New York State Bar Association (Chair, Subcommittee of Women in the Profession for the Committee on Women in the Law, 1994-1997; Member, Trusts and Estates Law Section);
Weill Cornell Medical College, Professional Advisory Council, September 2010 – Present.
American Heart Association, NYC Heart Advisory Council

Adjunct Professor:

Director of the Estate Planning Practicum and Adjunct Professor of Law, Cornell Law School, 2016-Present
“Trusts and Estates,” Fordham University Law School, 2005-2014.

Speaker:

"Plan with Purpose: Your Estate Plan After a Parkinson's Diagnosis", Michael J. Fox Foundation Webinar, August 6, 2025
"Dealing with Difficult Beneficiaries", MyCLE Law Webinar, June 26, 2025
“Staff Development & Retention in a Small Trusts & Estates Firm”, ACTEC Annual Spring Meeting, March 2025
“How to Choose a Fiduciary and Letters of Wishes”, Dime Bank Presentation, December 2024
“Estate Administration Bootcamp: Probate of Estates and the Estate & Gift Tax System”, MyLawCLE webinar, December 2024
“An Attorney’s Perspective: The Good, The Bad & The Ugly of Working with Financial Professionals,” APEG Webinar, May 2024;
“Choosing the Right Fiduciary”, Charles Schwab presentation, November 2023
“Plan Well, Live Well Webinar: How to Choose the Right Fiduciaries for Your Estate Plan”, Weill Cornell, November 2023
“Four Estate Planning Mistakes to Avoid”, Weill Cornell Webinar, September 2023
“Choosing the Right Fiduciary,” Neuberger Berman Program, December 2022;
“Letter of Wishes Webinar,” APEG Conference, May 2022;
“Clever & Creative Solutions to Your Estate Administration Challenges”, Planned Giving Day - Philanthropic Planning Group of Greater New York, March 2022;
“Tax Update Seminar”, Ocean Prime, Charles Schwab, October 2021;
“Choosing the Right Fiduciary,” Advanced Planning Educational Group, Inc., May 2019;
“Marital Deduction Planning,” Florida Fellows Institute of the American College of Trust and Estate Counsel, October 2018;
“Lawline CLE Presentation: An Associate’s Guide to Estate Planning,” June 2018;
“Lawline CLE Presentation: An Associate’s Guide to Estate Administration,” June 2018;
“Estate Administration Issues Affecting Real Estate,” World Wide Land Transfer CLE Course, February 2018;
“Everything a CPA Should Know About Estate Administration,” LIU Post School of Professional Accountancy Tax & Accounting Institute CLE Course, November 2017;
“A Primer on the New York Probate Process & Estate Administration,” Signature Bank CLE Course, September 2017;
“Estate Administration Issues Affecting Real Estate,” World Wide Land Transfer CLE Course, May 2017;
“Lawline CLE Presentation: An Associate’s Guide (Part 4): Reducing Your Risk of an Estate Tax Audit,” November 2015;
“Common Estate Tax Audit Triggers and How to Avoid Them,” American Heart Association, 15th Annual Invitational Conference on Estate Planning & Administration, April 2015;
“Expenses and Claims that are Deductible on an Estate Tax Return & Reducing Your Risk of an Estate Tax Audit,” The Foundation for Accounting Education Estate and Trust Administration Conference, December 2014;
“Irrevocable Life Insurance Trust Strategies Post-ATRA: Maximizing Tax and Non-Tax Benefits”, Strafford Publications, Inc. CLE Course, February 2014;
“Lawline CLE Presentation: An Associate’s Guide (Part 3): To Best Fiduciary Practices,” November 2013;
“Lawline Course Development: An Associate’s Guide to Estate Administration,” December 2012;
“How to read a Will,” The Foundation for Accounting Education Trusts & Estates Conference, December 2012;
“The Basics of Estate and Gift Taxation,” Hudson Valley Bank and Pace Law School, December 2012;
“The Basics of Estate Planning,” Hudson Valley Bank and Pace Law School, October 2012;
“The Basics of Estate Administration,” Hudson Valley Bank and Pace Law School, October 2012;
“An Associate’s Guide to Estate Planning,” Lawline Course Development, October 2012;
“Bequest Administration – Answers to Your Long Unasked Questions,” Philanthropic Planning Group of Greater New York, April 2012;
“Estate Administration: A-Z,” Hudson Valley Bank and Pace Law School, November 2010;
“With an Estate Tax in Flux, What is a New York Estate Planner to Do?,” Financial Planning Association of New York, February 2010;
“The 6 Greatest Estate Planning Techniques in New York,” Speaker & Program Moderator, Lorman Education Services, February 2007;
“Common Estate Tax Audit Triggers & How to Avoid Them,” Presenter, American Bar Association, Section of Taxation, Estate and Gift Taxes Committee, Ft. Lauderdale, Florida 2007;
“Same Sex Couples and Their Families,” Panelist, Financial Planning Association of New York, 2005;
“Titling of Assets and Wills vs. Revocable Trusts,” Financial Planning Association of New York, October 2005;
“706 Workshop: Preparation of the Federal Estate Tax Return” and “Estate Planning Update,” New York State Society of CPAs, Westchester Chapter, October 2001 and October 2002.

Guest Lecturer and Speaker:

“The Basics of the Federal Estate Tax and Gift Tax”. Cornell Law School, November 2024, November 2023, October 2022, November 2019

“Will Substitutes,” Cornell Law School, January 2009, and October 2005.

Author:

“Common Estate Tax Audit Triggers and How to Avoid Them,” Thomson Reuters’ Estate Planning Magazine, August 2007;

“A Practice Guide to the Post Mortem Qualified Domestic Trust,” Warren’s Heaton Legislative and Case Digest, Vol. 5. No. 2, April 2001.

Co-Author:

“Warren’s Heaton on Surrogate’s Court Practice,” Volume 10 New York and Federal Estate Taxes (Annual Updates);

“Effectively Marketing the Small Practice,” New York Law Journal, April 5, 2010;

“New Jersey Inheritance and Tax Update,” New Jersey Lawyers Magazine, No. 176, April/May 1996.