Patterson Belknap

Michael S. Arlein

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Michael Arlein is Chair of the Firm's Trusts and Estates group and has been with the Firm since 2000. Mr. Arlein focuses his practice on estate and tax planning for high net worth individuals and families, including Wall Street professionals, entrepreneurs, principals at private equity firms and hedge funds, real estate developers, professional athletes, entertainers, artists and corporate executives. A former investment banker, Mr. Arlein brings to his clients insight and business sense that distinguishes him among lawyers. He works closely with clients and their other trusted advisors to identify their objectives and provide creative and practical solutions designed to meet their specific goals. Collaborating with lawyers from the Firm's other practice areas, Mr. Arlein often serves as "general counsel" for his clients, coordinating all of their personal legal needs.

Mr. Arlein's practice extends to all aspects of sophisticated planning, wealth preservation and philanthropy. He has extensive experience preparing wills and trusts and implementing complex strategies involving grantor-retained annuity trusts (GRATs), family partnerships and limited liability companies, life insurance, Delaware trusts, and other wealth transfer techniques. Mr. Arlein frequently represents clients in administering large estates and trusts and in resolving complex estate and gift tax audits. He also has considerable experience negotiating and preparing prenuptial agreements, designing estate plans for international clients, and counseling clients on estate planning opportunities that arise in connection with the sale of privately held businesses.

In recent years, Mr. Arlein has worked with the founders of numerous venture-backed companies in connection with their estate and tax planning. Among others, he has worked with some of the founders of the following companies (who have given permission to be included on this list): 305 Fitness, Anchor, AppNexus, Bay Dynamics, Casper, Dia & Co., Daily Harvest, Dash, Digital Ocean,Flatiron Health, Gimlet, Harry’s, Hubble Contacts, Influenster, mParticle, Mohawk Group,Rhone Apparel, Roman Health, ShopKeep, Slack, Standard Bots, StellaService, Voray. In that context, Mr. Arlein has developed deep experience implementing planning strategies for Qualified Small Business Stock.

Mr. Arlein has received Martindale-Hubbell’s highest rating of "AV Preeminent" based on both peer reviews and numerous client reviews. Mr. Arlein was recognized as a Rising Star in the area of Estate Planning and Probate in the 2013 New York-Metro edition of *Super Lawyers*. Mr. Arlein frequently publishes articles and lectures on various estate planning topics. He served on the Board of Directors of the Estate Planning Council of New York City and is a member of the Society of Trust and Estate Practitioners (STEP). He is a Guest Lecturer on the Practice of Wealth Management for High Net Worth Clients at Columbia Business School. Mr. Arlein also serves on the Association of the Bar of the City of New York’s Trusts, Estates & Surrogate's Courts Committee, as well as the New York-Presbyterian Planned Giving Advisory Council.

In 2018 Mr. Arlein received the Jeremy G. Epstein Award for Outstanding Pro Bono Service for his work with clients of the Planning and Estates Law Project (PELP). PELP offers free legal assistance with end-of-life planning, probate, and estate matters to low-income individuals in New York City.

Education

- Harvard Law School (J.D., *magna cum laude*, 2000)
- Duke University (B.A., *summa cum laude*, 1995)

Admissions

- New York
- Connecticut
- New Jersey

Professional Activities

MEMBERSHIPS: Chair, Summit Hometown Heroes Banner Committee; New York-Presbyterian Planned Giving Advisory Council; New York State Bar Association (Trusts & Estates Law Section, Committee on International Estate Planning); Association of the Bar of the City of New York (Trusts, Estates & Surrogate's Courts Committee); Estate Planning Council of New York City (Board of Directors); Society of Trust and Estate Practitioners (STEP); Instructor, "Art as a Family Asset: Value, Gifts and Transactions," Sept 21, 2011, Artelligence Conference (New York, NY); "Divorce and Trusts: How to Effectively Represent Your Client," October 13, 2012, ABA Section of Family Law Fall Conference (Philadelphia, PA)

In the Media

- *The Washington Post,* "You've won the Mega Millions jackpot! Time to hide" (October 23, 2018)
- *Town & Country Magazine,* "Executor's Song: The Tricky Business of Choosing Someone to Oversee Your Estate When You're Gone" (October 18, 2017)
- *NPR,* "Learning the Importance of Estate Planning the Hard Way" (June 2, 2017)

Publications

- Co-Author, "Cybercrime: Rethinking Estate Planning and Asset Protection for Family Offices, High Net Worth Families and Executives," *Family Office Exchange* (November 2016)
- Co-Author, "Asset Protection Wake Up Call: Data Security Top Concern for High Net Worth Investors," *Data Security Law Blog* (September 2016)
- Co-Author, "The Net, Net Gift: A Technique for Reducing Gift Tax on Lifetime Transfers," *Trusts & Estates Journal* (August 2008)
- Author, "Will State Farm Be There? Often Overlooked Property and Casualty Insurance Aspects of Common Estate Planning Transactions," *The Practical Tax Lawyer* (Summer 2007)