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## Michael J. Stegman

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Michael J. Stegman, a partner in the firm, has over twenty-five years experience in the areas of estate planning and trust administration. He focuses on the preservation and transfer of wealth and the legal reduction of transfer taxes. He represents individual private clients and corporate and individual fiduciaries. In particular, he concentrates in:

- Family legacy planning over multiple generations, with an emphasis on flexible trust arrangements, asset protection, charitable giving, and the use of private family foundations.
- The international aspects of planning for U.S. expatriates and for U.S. citizens with foreign property holdings.
- Cross-border property and inheritance/gift tax issues affecting foreign nationals holding U.S. assets or living in the U.S., either as a permanent resident (Green Card holder) or temporarily.
- The legitimate avoidance or reduction of the U.S. Expatriation Tax (Exit Tax) affecting long-term Green Card holders and U.S. nationals who renounce citizenship.
- The establishment of private charitable foundations for both domestic and foreign grantmaking.

Mr. Stegman is a fellow of the American College of Trust and Estate Counsel (ACTEC) and is a member of the international Society of Trust and Estate Practitioners (STEP). He is also a Certified Specialist in Estate Planning, Trust and Probate Law, as certified by the Ohio State Bar Association. In 2008, Mr. Stegman was appointed to the Governing Council of the Estate Planning, Trust and Probate Law Section of the Ohio State Bar Association. The Council is charged with monitoring trust and estate law and drafting new legislation for consideration by the Ohio General Assembly.

### Professional Publications:

- "Confronting the New Expatriation Tax: Advice for the U.S. Green Card Holder," Journal of the American College of Trust & Estate Counsel, Vol. 35, No. 3, Winter 2009 (co-authored with John L. Campbell) [download now](#)
- "Breaking Up is Harder to Do: The New Alternative Tax Regime on U.S. Expatriates," Probate Law Journal of Ohio, Sep./Oct. 2009. [download now](#)
- "The Noncitizen Spouse: Implications for Estate Planning and Administration", Probate Law Journal of Ohio, Jan./Feb. 2009. [download now](#)
- "Should I Stay or Should I Go: Tax and Immigration Considerations for U.S. Permanent Residents and Citizens", Bloomberg Law Reports - Immigration, Vol. 4, No. 11, February 2011, co-authored with Douglas J. Halpert. [download now](#)
- "Legacy Trusts: Will Ohio Move Forward?", Ohio Lawyer, Vol. 25, No. 2, March/April 2011, co-authored with John E. Sullivan, III and D. Bowen Loeffler.

### Practice Areas

- [Real Estate](#)
- [Business Law and Transactions](#)
- [Estate Planning and Administration](#)

### Professional Presentations:

- "Matrimonial Property Regimes and Cross-Border Recognition," International Estate Planning Committee of the American College of Trust and Estate Counsel (ACTEC), Coronado, California, October 2011. [download now](#)
- "Marital Property Regimes and Conflict of Laws" to Ohio fellows of the American College of Trust and Estate Counsel (ACTEC), Cincinnati, Ohio, April 2010.
- "The Expatriation Trust," Delaware Trust Conference, Wilmington, Delaware, December 2010.
- "The New Alternative Tax Regime on U.S. Expatriates," Estate Planning Conference on Wealth Transfer, Columbus, Ohio, June 2009.
- "Ohio Legacy Trusts", Estate Planning and Probate Law Section of the Cincinnati Bar Association, August 2010.
- "The Decanting - Friendly Trust : A Second Look after the Second Death", to the Cincinnati Estate Planning Council, Cincinnati, Ohio, May 2010
- "The International Executive As A Client", to the National Association of Personal Financial Advisors, Chicago, Illinois, May 2010
- "Taking Full Advantage of Ohio Marital Deductions", at Advanced Estate Planning Institute of the Cincinnati Bar Association, Feb. 2006. [download now](#)

### Education:

J.D., New York University School of Law (1983)

B.A., University of Notre Dame (1980), *magna cum laude*, member *Phi Beta Kappa*

\_\_\_Foreign Study : University of Innsbruck, Austria (1977-78)

### Awards and Honors:

Martindale-Hubbell AV Rated

Recognized as an Ohio Super Lawyer by *Law and Politics* in conjunction with *Cincinnati Magazine*

Who's Who in American Law

### Professional Associations:

American College of Trust & Estate Counsel (ACTEC)

International Estate Planning Committee

Asset Protection Committee

Society of Trust and Estate Practitioners (STEP)

Governing Council of the Estate Planning, Trust and Probate Law Section, Ohio State Bar Assoc.

- Trust Decanting Committee
- Ohio Legacy Trusts (Domestic Asset Protection Trusts) Committee
- Community Property Law Committee (Chair)
- Dynasty Trust Committee

Cincinnati Bar Association

Estate Planning & Probate Law Section, (Vice-Chair, 2011-2012)

Planning Committee for Advanced Estate Planning Institute, (Chair, 2010)

Ohio State Bar Association

Cincinnati Estate Planning Council

Kentucky Bar Association

### Certifications:

Certified Specialist in Estate Planning, Trust & Probate Law, as certified by the Ohio State Bar Assoc.

### Admitted to Practice:

State of Ohio (1983)

Commonwealth of Kentucky (1984)

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