Fox Rothschild LLP
ATTORNEYS AT LAW

Michael C. McBratnie

Partner

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Michael's practice involves a broad range of taxation and wealth planning matters including family business and succession planning, federal estate and gift tax planning, trust and estate law and administration and probate litigation.

Michael is former chair of the firm's Taxation & Wealth Planning Department.

Family Business and Succession Planning
Michael advises owners of family and privately held businesses on sophisticated matters and transactions including succession, business planning and asset protection. He helps identify and resolve sensitive intergenerational issues and conflicts that many closely held businesses confront. Michael advises clients on how to form a comprehensive tax and estate planning strategy that focuses on providing for continuity for a multigenerational family business while reducing the income, federal and state tax costs associated with making donative or other transfers during life or death.

Wealth Preservation Planning
Michael works closely with his clients and their advisors to help them re-evaluate their estate plans with an emphasis on wealth preservation. Michael provides a full spectrum of services in this area including:

- Individualized and sophisticated planning techniques for estates, taking into account all applicable federal, state and international death tax exemptions
- Tax-reduction techniques to minimize taxes and protect beneficiaries
- Tax savings through advise on income, gift, generation-skipping and death taxes
- Sophisticated trusts, including Grantor Retained Annuity Trusts (GRATs), Qualified Personal Residence Trusts (QPRTs), perpetuity and family dynasty trusts
- Planning for children and adults with special needs, including the creation and administration of Statutory Special Needs Trusts and Third-Party Supplemental Needs Trusts.
- Long-term gift plans and strategies to protect lifetime financial security and minimize the tax impact upon the next generation
- Charitable gifting techniques to reduce tax liabilities

Trust and Estate Law & Administration
Michael prepares estate planning documents such as wills, trusts (including special and supplemental needs trusts), powers of attorney and medical directives and helps clients develop estate plans designed to preserve assets and

minimize transfer taxes associated with the transfer of wealth to subsequent generations, including generation- skipping transfer (GST) tax planning and the use of exemptions. Michael also handles the administration of decendents' estates and trusts.

Probate and Trust Law Litigation
Michael represents beneficiaries and fiduciaries in complex controversies related to the management and distribution of estates, trusts and guardianships.

Before Fox Rothschild

Michael was a Tax Supervisor at PricewaterhouseCoopers, LLP, in Philadelphia.

Beyond Fox Rothschild

Michael is a certified mediator for the American Arbitration Association Dispute Resolution Services Worldwide. He speaks frequently to professional, civic, and community groups on topics in estate planning, business succession planning and wealth preservation. Michael previously served as secretary on the Board of Directors of Brandywine Health Foundation, which has made over $8.3 million in grants, contributions and scholarships designed to strengthen the safety net of healthcare providers serving those with little or no health insurance.

Honors & Awards

- Selected to the "Top Lawyers" list for Tax Law and Trusts, Wills and Estates by *Main Line Today* (2007, 2011, 2013, 2017)*
- Selected to the "Super Lawyers" list for Estate Planning & Probate in Pennsylvania (2004-2008)*
- Martindale-Hubbell® "Distinguished" rated*

*Awards Methodology

Practice Areas

- Taxation & Wealth Planning
- Federal Estate & Gift Tax Planning
- Trust & Estate Law & Administration
- Fiduciary Litigation
- Business Succession Planning

Bar Admissions

- Pennsylvania
- New Jersey

Court Admissions

- U.S. Supreme Court
- U.S. Tax Court

Education

- Temple University School of Law (LL.M., 1988)

- in Taxation
- Quinnipiac University School of Law (J.D., 1984)
- Villanova University (B.A., 1981)
  - in Economics

Memberships

- Pennsylvania Bar Association, Tax Section
- Villanova Alumni Association: President's Club and Bridge Society

News

November 29, 2016
Fox Rothschild Represents Family-Owned Manufacturer in Sale to Investor Group

November 28, 2016
Lasko Sold to Investment Firms, Family CEO To Retire
Daily Local News

November 21, 2016
After 110 Years, Family Sells West Chester Fan-Maker to Private-Equity Firms
Philly.com

October 8, 2015
Fox Rothschild's Chester County Office Holds Annual Book Drive for Local Children's Library

April 1, 2010
Fox Rothschild Names New Office Managing Partners and Department Chairs in Pennsylvania, Florida and Delaware

April 4, 2007
Fox Rothschild Attorneys Named as "Top Lawyers"