



Beth B. Miller

Partner

bbmiller@foxrothschild.com



Wilmington, DE

Tel: 302.622.4219

Fax: 302.656.8920

Beth has practiced for more than 20 years in the areas of federal, state and local taxation, estate planning and administration.

She assists clients in developing customized estate plans, including as appropriate, trusts, limited liability companies and life insurance planning. Her experience includes trust decanting, trust merging and tax-favored strategies such as Grantor Retained Annuity Trusts (GRATs), Qualified Personal Residence Trusts (QPRTs), charitable trusts and donor-advised funds.

Beth also handles administration of estates – from complex, multijurisdictional estates and illiquid estates to simple estates and trust administration. She has represented clients in Court of Chancery litigation in contested will cases, contested trust cases, elective share proceeding and other estate and property disputes.

She also assists clients in entity formation, reorganization and dissolution matters as well as advises real property investors and developers on like-kind exchanges, tax-efficient ownership structures and tax planning for property development and disposition.

Services

- Taxation & Wealth Planning
- Trust & Estate Law & Administration
- Aviation
- Real Estate
- Property Tax
- Automotive

Representative Matters

- Counseling high-net-worth clients and developing wealth transfer strategies to take advantage of increases in the gift and estate tax exclusions.
- Counseling financial institutions and other clients in connection with modification of existing trusts, decanting and changes of trust *situs*.
- Counseling clients on the use of Delaware trusts as part of multigenerational wealth transfer planning and asset protection strategies.
- Advising heirs and developing family settlement plans for equitable distribution of fractional interests in real property and other illiquid assets.
- Successfully defending estate tax and gift tax return examinations.

Before Fox Rothschild

Prior to joining Fox, Beth was an attorney at a Delaware-based law firm.

Beyond Fox Rothschild

Beth frequently presents to professional groups on estate planning, probate and trusts in Delaware and also writes a monthly column for the Modern Maturity Center Bulletin.

Beth is a panel member of the Fee Dispute Committee (FDC), which is a Standing Committee of the Delaware State Bar Association. The FDC provides a confidential arbitration process to resolve fee disputes between two law firms or between a (current or former) client and a law firm.

Bar Admissions

- Delaware
- Maryland
- Pennsylvania

Education

- Georgetown University Law Center (LL.M. in Taxation, *with distinction*, 1995)
- California Western School of Law (J.D., *cum laude*, 1993)
- University of New Hampshire (B.S., 1990)

Memberships

- Delaware State Bar Association
 - Estates and Trusts Section
 - Taxation Section
- American Bar Association
 - Real Property, Trust and Estate Law Section
- The Modern Maturity Center, Inc.
 - Financial Affairs Committee, Member
 - Program & Special Events Committee, Member
 - Legislative Committee, Member
- Greater Dover Committee
- Delaware Community Foundation
- Kent County Planned Giving Committee
- Grant Committee for the Fund for Women (2016-2017)
- Honorary Commander at the Dover Air Force Base (2014-2015)

Honors & Awards

- Delaware Volunteer Legal Services Pro Bono Honor Roll (2009)

Publications

February 27, 2026

Court Decision Shows Importance of Following Change of Beneficiary Procedures

January 5, 2026

Premature Distributions Can Make Fiduciaries Personally Liable

December 11, 2025

Judge Chooses Stability Over Sentiment in Heated Guardianship Fight

November 21, 2025

Delaware Court of Chancery Underscores Limits on Trust Decanting

August 25, 2023

Do I Need to Have a Guardianship?

August 15, 2023

Do I Need to Have a Power of Attorney?

April 10, 2020

Trusts and Estates Litigation in the COVID-19 Era – Balancing Public Health and Litigants' Rights

April 9, 2020

Delaware Supreme Court Relaxes Notarization Requirements

October 25, 2018

October Is Estate Planning Awareness Month in Delaware

Wealth Planning Alert

June 16, 2017

You Need an Exit Plan, Since No One Owns a Business Forever

Delaware Business Times

News

September 9, 2025

Inheriting a House With a Reverse Mortgage: How to Handle it Step-by-Step

June 5, 2023

On the Move

May 11, 2023

Fox Rothschild Announces Annual Partner and Counsel Promotions Nationwide

February 6, 2017

Fox Rothschild Adds Counsel and Associate

December 29, 2016

Lateral Moves

Events

March 28, 2017

Are You Due for a Financial or Estate Review?

Wild Quail Golf & Country Club

March 22, 2017

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Wild Quail Golf & Country Club

Estate Plan Essentials

It's important to think forward to anticipate problems that may arise throughout the estate planning process so that you can plan accordingly. In this video series, Beth Miller and [Denise Nordheimer](#) draw on their experience to discuss what can go wrong so you can make informed decisions about how to handle your affairs.

Episode 1: I Want to Add My Child to the Deed to My House

Episode 2: My Spouse Died Without a Will

Episode 3: I Named All of My Children as Executors

Episode 4: I Don't Have a Power of Attorney

Episode 5: My Child Has a Bad Spouse

Episode 6: My Beneficiary Forms are Incomplete or Outdated

Episode 7: My Beneficiaries are Disabled

Episode 8: My Will Is So Secure No One Can Find It