



Michael C. McBratnie

Partner

mmcbratnie@foxrothschild.com



Exton, PA

Tel: 610.458.4946

Fax: 610.458.7337

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 a former Chair of the firm's Taxation & Wealth Planning Department.

Family Business and Succession Planning

Michael provides legal advice to 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 advisers 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 decedents' 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.

Services

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

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.

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

Honors & Awards

- **Selected to the "Super Lawyers" list for Estate Planning & Probate in Pennsylvania (2004-2008)**
This award is conferred by Thomson Reuters. A description of the selection methodology is [available here](#). No aspect of this advertisement has been approved by the New Jersey Supreme Court.
- **Selected to the "AV Preeminent" list of rated lawyers**
This award is conferred by Martindale-Hubbell. A description of the selection methodology is [available here](#). No aspect of this advertisement has been approved by the New Jersey Supreme Court.

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

November 21, 2016

After 110 Years, Family Sells West Chester Fan-Maker to Private-Equity Firms