Michael D. Carrico

Retired Partner

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Mike advised clients throughout the west on estate planning, business planning and related tax planning.

His tax planning practice covered estate and gift tax and generation-skipping transfer tax, charitable planned giving and charitable foundation planning, and business and personal income tax planning, with a particular emphasis on estate and income tax issues relating to clients moving into and out of Washington.

Mike worked with owners of closely held businesses and served as outside counsel for private companies. He advised regional and national financial institutions regarding fiduciary administration, merger and litigation issues. He also advised business owners on general business planning and family wealth succession strategies, including buy-sell agreements, family limited partnerships and limited liability companies and subchapter S corporation planning. Additionally, he advised executors of probate estates and trustees of revocable living trusts and irrevocable trusts.

Services

- Taxation & Wealth Planning
- Trust & Estate Law & Administration

Before Fox Rothschild

Prior to joining Fox Rothschild, Mike was a principal at Riddell Williams. He previously served an Assistant Professor of Law at the Indiana University School of Law in Bloomington, Indiana, where he taught tax, estate planning and related courses. Mike began his legal career as an associate in the San Francisco office of a national law firm.

Beyond Fox Rothschild

Mike drafted and commented on legislation and regulations relating to Washington’s probate, trust and estate tax laws. He led the drafting committee for Washington's version of The Uniform Trust Decanting Act. Mike is also active in the charitable planned giving community.

Bar Admissions

- Washington
- California

Education

- Yale Law School (J.D., 1976)
- Tulane University (B.A., *summa cum laude*, 1973)

Memberships

- American College of Trust and Estate Counsel (Fellow)
- American Bar Association
- State Bar of California
- Washington State Bar Association (Real Property, Probate and Trust Section - Past Chair and Current Member of Legislative Committee; Tax Section - Member of Estate and Gift Tax Committee)
- King County Bar Association
- Estate Planning Council of Seattle (Past President)

Board of Directors

- The Seattle Foundation, Professional Advisors Committee
- Seattle Humane Society, Blue Ribbon Planned Giving Council

Honors & Awards

- Recognized by *Chambers High Net Worth* (HNW) for Private Wealth Law in Washington (2019-2025)
- Selected to the "Best Lawyers in America" list for Trusts and Estates in Seattle, WA by *Best Lawyers* (2007-2026)
- Named to the "Lawyers of the Year" list for Trusts and Estates in Washington by *Best Lawyers* (2019)
- Named a leading individual in Private Wealth Law by *Chambers USA* (2016-2017)
- Named Seattle Trusts and Estates "Lawyer of the Year" by Best Lawyers in America (2017)
- Named a "Washington Super Lawyer" by Thomson Reuters (2003-2020)
- Selected to the list of "Super Lawyers" for Estate & Probate in Washington (2002-2024)
- Named among the "Top 100 Washington Super Lawyers" (2013)
- Rated AV Preeminent® by Martindale-Hubbell®

Publications

May 7, 2025
Washington State to Raise Capital Gains, Estate Tax Rates

March 28, 2023
Washington Supreme Court Upholds New Capital Gains Tax

October 2, 2017
Tax Changes on the Horizon: What To Expect in Federal Estate, Gift and Generation-Skipping Transfer Taxes