MASLON

MICHAEL P. SAMPSON

Partner
Chair of Estate Planning Group

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OVERVIEW

Michael's legal practice focuses on high-end estate and tax planning, estate and trust administration, charitable planning, and business succession planning. Michael helps his clients focus on what it is they really want to accomplish with their wealth. After assisting his clients in identifying their specific wealth planning goals, Michael works with them and their other professional advisors to develop and implement wealth transfer strategies that are consistent not only with their goals, but also with their cash flow needs and tolerance for risk.

It is this practical focus on the real-life impact of wealth transfer planning that distinguishes Michael's approach from that of the typical estate planning attorney. Beyond preparing legal documents, he also serves as his clients' wealth coach, personal CFO, professional pest, and skeptic-for-hire. Michael also provides his clients with access to his deep network of contacts, which often leads to solutions for many of life's little problems, even if they're completely unrelated to what you would normally think of as "estate planning."

Michael is a Fellow of The American College of Trust and Estate Counsel and has also been recognized as a Notable Practitioner in Minnesota for Private Wealth Law in the 2018-2019 editions of the *Chambers High Net Worth (HNW)* guide. He is a frequent speaker at continuing legal education seminars and has served as an adjunct professor at Mitchell Hamline School of Law in St. Paul. Michael serves as the chair of Maslon's Estate Planning Group and is also very active in the Minnesota State Bar Association, currently serving as Treasurer of the Probate and Trust Law Section Council and as a past chair of the Section's Legislation Committee.

Michael currently serves as chairman of the Board of Directors of Guild Incorporated, a St. Paul-based non-profit that works with individuals with severe mental illness. Before joining the board of Guild Incorporated, Michael was a founding member and past chair of the Board of Directors of the Twin Cities German Immersion School (TCGIS).

Michael's hobbies include playing acoustic guitar, reading, photography, and listening to music. He attended Carleton College,

AREAS OF PRACTICE

Estate Planning
- Business Succession Planning
- Charitable Giving & Foundations
- Estate & Gift Tax Controversies
- Estate Planning, Wills & Trusts
- Prenuptial & Postnuptial Agreements
- Probate & Trust Administration
- Retirement Benefit Planning
- Tax Saving Strategies
- Trust & Estate Litigation

Corporate & Securities
- Closely Held Businesses
- Nonprofit

BAR ADMISSIONS

Minnesota, 1998

EDUCATION

University of Iowa College of Law
J.D., *magna cum laude*, 1998

Carleton College
B.A., *magna cum laude*, 1994
German, with distinction
Honors: Phi Beta Kappa, Dean's List

Ludwig-Maximilians-Universitat, Munich, Germany
Junior Year

where he majored in German. He attended law school at the University of Iowa. He is married and has two daughters.

LEADERSHIP & COMMUNITY

- Minnesota State Bar Association: Secretary, Probate and Trust Law Section Council, former Treasurer; Legislation Committee, past Chair
- Hennepin County Bar Association
- Mitchell Hamline School of Law: Adjunct Professor
- Guild Incorporated: member of Board of Directors 2008-2019; Vice Chair 2012-2014; Chair 2014-2019
- Twin Cities German Immersion School (TCGIS): Board of Directors 2006-2008; Founding Member 2006; Past Chair 2007

SELECTED HONORS

- **Fellow**, The American College of Trust and Estate Counsel (ACTEC), 2017 (*ACTEC Fellows have more than ten years in practice and are elected by their peers based on outstanding reputation, exceptional skill, and substantial contributions to the field by lecturing, writing, teaching, and participating in bar activities.*)
- **Notable Practitioner in Minnesota for Private Wealth Law**, *Chambers High Net Worth (HNW)*, 2018-2019

SELECTED PRESENTATIONS

- "Open Forum on Estate Planning – From Wills, Trusts, and Estates to MA and Beyond," panel member, 2019 Strategic Solutions for Solo and Small Firms Conference, Minnesota CLE
- "The New Will Drafting Document Assembly System and How it Saves You Time and Work," 2019 Strategic Solutions for Solo and Small Firms Conference, Minnesota CLE
- "Planning Strategies Under the 2017 Tax Act: What to Do With All That Exemption," moderator, 2019 Probate & Trust Law Section Conference, Minnesota CLE, 2019
- "2019 Probate Panel," panel member, 2019 Probate & Trust Law Section Conference, Minnesota CLE, 2019
- "Demonstration of Minnesota CLE's New Automating Drafting Wills Platform," 2019 Probate & Trust Law Section Conference, Minnesota CLE, 2019
- Susan Link, Michael Sampson, and Cindy Costello to Present at Minnesota CLE's The ABCs of Probate Practice in Minnesota Seminar
- What Business Owners Need to Know about the Minnesota Trust Code, Exit Planning Institute, 2019
- Options for Modifying and Terminating Trusts – Does Irrevocable Really Mean Irrevocable? Minnesota CLE, 2018
- "Probate Panel," panel member, The 44th Annual Probate & Trust Law Section Conference, Minnesota CLE, 2018
- "Large Estates Panel: Flaunting Flexibility – Keeping Your Options Open In a Temporary World," moderator, The 44th Annual Probate & Trust Law Section Conference, Minnesota CLE, 2018
- Maslon Estate Planning Professionals to Present at the 2018 Probate & Trust Law Section Conference for Minnesota CLE
- "The Charitable Choice: How to Decide Between a Private Foundation and a Donor Advised Fund," The Saint Paul & Minnesota Community Foundations, 2018
- "Fiduciary Income Tax Issues in Estate Administration," webcast, Minnesota CLE, 2018
- "How to Effectively Handle Tax Issues in Estate Administration," Probate A to Z Webcast Series, Minnesota CLE, 2018
- Estate Planning for Business Owners, Program Chair, Minnesota CLE, 2018
- "Business Succession Planning Issues Panel," panel member, Estate Planning for Business Owners, Minnesota CLE, 2018
- "Current Estate and Gift Tax Landscape," Minnesota Society of CPAs, 2017
- "Probate Panel – Have You Ever Encountered This?" panel member, The 43rd Annual Probate & Trust Law Section Conference, Minnesota CLE, 2017
- "Charitable Giving in Uncertain Times," Minnesota Planned Giving Council, 2017
- "Long-Term Care, Trusts, and Estate Planning – Expert Panel," panel member, Guild Incorporated, 2017

- "The Business Lawyer's Guide to Estate Planning for Owners of Closely Held Businesses," Business Law *Boost*! Series, Minnesota CLE, 2016
- "Legislative Update," 2016 Probate & Trust Law Section Conference, Minnesota CLE, 2016
- "Drafting and Administration Under the Minnesota Trust Code: Now the Real Fun Begins," 2016 Probate & Trust Law Section Conference, Minnesota CLE, 2016
- "The Elephant (or the Donkey) in the Room – The Probate Panel," panel member, 2016 Probate & Trust Law Section Conference, Minnesota CLE, 2016
- "Court Case Attorney Panel," panel member, 2016 Business Valuation Conference, Minnesota Association of Business Valuation Professionals, 2016
- "Charitable Trusts and the UTC," 2016 Nonprofit Law Conference, Minnesota CLE, 2016
- "New Tools in Minnesota's New Uniform Trust Code: Directed Trusts, Silent Trusts, Decanting," Understanding Trusts, Minnesota CLE, 2016
- "Introduction to Trusts: The Basics," Understanding Trusts, Minnesota CLE, 2016
- "Real Estate Series: Real Estate and Estate Planning," webcast, Minnesota CLE, 2016
- "New Opportunities for Planning and Administration under the Minnesota Uniform Trust Code," Minnesota State Bar Association Probate & Trust Law Section, 2016
- "Minnesota's New Trust Code and Directed Trusts," Estates Series, Minnesota CLE, 2015
- "An Overview of the New Minnesota Trust Code," Twin Cities Estate Planning Council, 2015
- "Directed Trusts – A Practical Guide," Minnesota's New Uniform Trust Code, Minnesota CLE, 2015
- "Real Estate Transfers in Estate Administration," The ABC's of Probate Practice in Minnesota ,Minnesota CLE, 2015
- "An Overview of the New Minnesota Trust Code – What you Need to Know," webcast, Minnesota CLE, 2015
- "Legislative Update," 2015 Probate & Trust Law Section Conference, Minnesota CLE, 2015
- Susan Link, Michael Sampson, and Cindy Costello to Present at the 2015 Probate & Trust Law Conference for Minnesota CLE
- "Gray Areas in Probate Proceedings," 2015 Probate & Trust Law Section Conference, Minnesota CLE, 2015
- "Directed Trusts – A Practical Guide," 2015 Probate & Trust Law Section Conference, Minnesota CLE, 2015
- "Drafting in 2015: A Discussion of the Major Revisions to the 7th Edition of the Drafting Wills and Trust Agreements Deskbook," 2015 Probate & Trust Law Section Conference, Minnesota CLE, 2015
- "Minnesota Income Taxation of Partial Year Residents," Minnesota State Bar Association Probate and Trust Law Section, 2015
- "The Times They May be a-Changin': Minnesota's Proposed Uniform Trust Code," Corporate Fiduciaries of Minnesota, Oct 2014; Trust Point, Nov 2014; Securian Trust Company and U.S. Bank, N.A., Dec 2014; Wells Fargo/Abbott Downing, Feb 2015
- Susan Link, Michael Sampson, and Cindy Costello to Present at Fundamentals of Probate Practice in Minnesota Seminar for Minnesota CLE
- "Real Estate Transfers in Estate Administration," Fundamentals of Probate Practice in Minnesota, Minnesota CLE, 2014
- "I Am Not My Illness: Dealing with Mental Illness," 2014 Elder Law Institute, Minnesota CLE, 2014
- Susan Link, Michael Sampson, and Cindy Costello to Present at Minnesota CLE's 40th Annual Probate & Trust Law Section Conference
- "Impact of Minnesota's Same Sex Marriage Act on Estate Planning and Administration," 40th Annual Probate & Trust Law Section Conference, Minnesota CLE, 2014
- "Impact of Same Sex Marriage Act on Estate Planning and Administration," Minnesota's New Gift Tax and Related Developments, Minnesota CLE, 2013
- "Introduction to Trusts: The Basics," co-chair, Understanding Trusts, Minnesota CLE, 2013
- "Revocable Trusts: Practical and Technical Considerations," co-chair, Understanding Trusts, Minnesota CLE, 2013

SELECTED PUBLICATIONS

- "Minnesota's new Trust Code: Bringing Minnesota trust law into the 21st century," *Footnote*, June/July 2015