MASLONLLP



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 one 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 2018-2026 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 and the University of Minnesota Law School in Minneapolis. Michael serves as the chair of Maslon's Estate Planning Group and is also very active in the Minnesota State Bar Association, recently serving as chair of the Probate and Trust Law Section Council and previously as chair of the Section's Legislation Committee.

Michael previously served as chairman of the board of directors of Guild Incorporated, a St. Paul-based nonprofit that works with individuals with severe mental illness. Before joining the board of Guild Incorporated, Michael was a founding member and past chair

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

Arizona

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

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

LEADERSHIP & COMMUNITY

- American College of Trust and Estate Counsel: Minnesota State Chair 2026; State Chair Elect 2025; Fellow 2017-Present
- Minnesota State Bar Association: 2022 Chair, Probate and Trust Law Section Council, Former Secretary and Treasurer; Legislation Committee, Past Chair
- University of Minnesota Law School: Adjunct Professor
- Mitchell Hamline School of Law: Former Adjunct Professor
- Hennepin County Bar Association
- 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

- **Notable Practitioner in Minnesota for Private Wealth Law**, *Chambers High Net Worth (HNW)*, 2018-2026
- **Honored with the Gene Daly Award**, Minnesota State Bar Association, 2024
- **Legal 250**, Family Law & Estate Attorneys, *Minnesota Lawyer*, 2026
- **Recognized on Minnesota Super Lawyers® list**, 2020-2026 (*Minnesota Super Lawyers® is a designation given to only 5% of Minnesota attorneys each year, based on a selection process that includes the recommendation of peers in the legal profession.*)
- **Top 100 Minnesota Super Lawyers® list**, 2025-2026
- **Selected for inclusion in *The Best Lawyers in America*®**, 2021-2027
- **Recognized as a Top Lawyer**, *Minnesota Monthly*, 2023-2026 (The research for the Top Lawyers list, created by Professional Research Services, is based on an online peer-review survey sent to all attorneys in Minnesota.)

SELECTED PRESENTATIONS

- “Know Your Ropes, Adjust Your Sails: Preventing Conflict Through Careful Planning,” panelist, Third Annual Forum on Wealth Management and Litigation, Maslon LLP, 2026
- "Keep It in the Family: Tax Considerations in Family Business Succession Planning," Smart Tax Planning for Closely Held Businesses, Minnesota CLE, 2026
- "Shielding Clients' Legacies: Dynasty Trusts and Fighting Against Financial Elder Abuse," co-presenter, Maslon LLP, 2026
- "Key Points to Consider About Estate Planning," panelist, U.S. Bank, 2026
- "Probate A-Z: How to Handle Tax Issues in Estate Administration," Minnesota CLE, 2025
- "Estate Tax State of the Union," Business Valuation Conference, MNCPA, 2025
- Location, Location, Location: Strategies for Administering and Litigating Trusts Across State Lines
- Maslon's Inaugural Forum on Wealth Management and Litigation
- "2024 Large Estates Panel: Planning in Uncertain Economic Times," moderator, 2024 Probate and Trust Law Section Conference, Minnesota CLE, 2024
- "Planning the Exit: Succession in the Family-Held Business," 2024 Business Law Institute, Minnesota CLE, 2024
- "Navigating the Tax Maze with *Drafting Wills and Trust Agreements Deskbook* Forms," Minnesota CLE, 2024
- "Post-Mortem Planning," Hot Topics in Advanced Estate Administration, Minnesota CLE, 2023

- "Estate and Income Tax Issues," Hot Topics in Advanced Estate Administration, Minnesota CLE, 2023
- "What You Need to Know about Federal and Minnesota Estate Taxation," co-presenter, Understanding Estate and Gift Taxation seminar, Minnesota CLE, 2023
- "Not Just the Basics – An Introduction to Trusts with a Look at State Specific Matters," Understanding Trusts, Minnesota CLE, 2022
- "Post-Mortem Estate Planning Techniques," Probate & Trust Law Section Conference, Minnesota CLE, 2022
- "2022 Large Estates Panel," moderator, Probate & Trust Law Section Conference, Minnesota CLE, 2022
- Michael Sampson and Susan Link to Present at the 2022 Probate & Trust Law Section Conference for Minnesota CLE
- "Taxation Issues," co-presenter, Estate Administration in Minnesota Seminar, Minnesota CLE, 2022
- Maslon Estate Planning Attorneys to Present at the 2022 Estate Administration in Minnesota Seminar for Minnesota CLE
- "Drafting and Administering Charitable Trusts and Other Charitable Giving Vehicles," Charitable Giving and Trusts seminar, Minnesota CLE, 2021
- "How to Calculate the Elective Share in the Augmented Estate," Probate & Trust Law Section Virtual Conference, Minnesota CLE, 2021
- "2021 Large Estates Panel," moderator, Probate & Trust Law Section Virtual Conference, Minnesota CLE, 2021
- Drafting Wills and Trust Agreements, Presentation, Hennepin County Bar Association
- Michael Sampson and Cindy Costello to Present for Minnesota CLE's Drafting Wills & Trust Agreements Forms Series
- "The Minnesota Taxable Estate: The End is Just the Beginning: Administering the Plan," panel member, Drafting Wills & Trust Agreements Forms Series, Minnesota CLE, 2020
- "Let's Dissect a Buy-Sell Agreement," panel member, Exit Planning Institute, 2020
- "Serving Estate Planning Clients in the Midst of COVID-19," webcast, Minnesota State Bar Association, 2020
- "Drafting for Married Couples with Older Children," Drafting Wills & Trust Agreements Forms Series, Minnesota CLE, 2019
- "How to Handle Tax Issues in Estate Administration," Probate A to Z Webcast Series, Minnesota CLE, 2019
- "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
- "Business Succession Planning Issues Panel," panel member, Estate Planning for Business Owners, Minnesota CLE, 2018
- Estate Planning for Business Owners, Program Chair, 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
- "Introduction to Trusts: The Basics," Understanding Trusts, Minnesota CLE, 2016
- "New Tools in Minnesota's New Uniform Trust Code: Directed Trusts, Silent Trusts, Decanting," 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
- 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
- "Legislative Update," 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

- "Directed Trusts," co-author, *Minnesota Trust Administration Deskbook with eFormbook, 5th Edition*, Minnesota CLE, 2025
- Quoted in "Adulting means paperwork: What to keep and what to shred," *Star Tribune*, 2024
- Featured in "Breaking the Ice: Estate practice scratches teaching 'itch' for Maslon's Sampson," *Minnesota Lawyer*, 2024
- *Minnesota Estate Administration Deskbook with eFormbook*, 6th Edition, 2024 Update, co-editor, Minnesota CLE, 2024
- "Taxation Issues," *Minnesota Estate Administration Deskbook with eFormbook*, 6th Edition, 2024 Update, Minnesota CLE, 2024
- *Drafting Wills and Trust Agreements with eFormbook,* 9th Edition, co-author, Minnesota CLE, 2024
- *Minnesota Estate Administration Deskbook, 6th Edition*, co-editor, Minnesota CLE, 2023
- "Taxation Issues," co-author, *Minnesota Estate Administration Deskbook, 6th Edition*, 2023
- *Drafting Wills and Trust Agreements with eFormbook,* 9th Edition, co-author, Minnesota CLE, 2023
- "Minnesota's new Trust Code: Bringing Minnesota trust law into the 21st century," *Footnote*, June/July 2015