ArentFox Schiff LLP
Attorneys

Michael K. Moyers

PARTNER

Mike advises on all aspects of estate planning, using sophisticated tax, trust, and charitable planning techniques to implement the most significant tax, business, and personal objectives of his clients.

Industries

Family Office
Private Companies

Practices

Private Clients, Trusts & Estates
— Estate Planning
— Trust & Estate Disputes

Education

Stanford Law School, JD, with distinction; Order of the Coif; Stanford Law Review, Associate Editor, 1991

Stanford University, BA, with distinction and departmental honors, 1988

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Chicago

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He frequently represents fiduciaries and beneficiaries in litigation relating to trusts and estates, often involving issues relating to interests in a family or other closely held business.

In addition to his legal practice, Mike organized and managed the start-up of a nationally chartered trust company and served as chief operating officer of the trust company for two years.

Client Work

- Employed call options and other leveraging strategies to permit a U.S.-based member of one of Europe's wealthiest families to engage in tax planning with respect to non-transferable equity interests in offshore businesses.
- Assisted successful entrepreneurs in transferring their equity in start-up businesses to trusts designed to protect that equity from creditors and estate taxes, while also allowing the entrepreneurs to continue to control the businesses and to enjoy the economic benefits of their start-ups' growth.
- Negotiated the settlement of litigation between beneficiaries of a trust that owned the stock of a multigenerational family business so that the interests of beneficiaries who wished to exit the business and diversify their holdings could be separated from the interests of beneficiaries who desired to continue in the business.
- Restructured the holdings of a wealthy family to separate its operating businesses from its investment activities while maintaining a unitary governance structure and succession plan for the overall family holdings.
- Represented a major U.S. bank and trust company in litigation relating to ambiguities in a trust for the benefit of disabled persons that threatened loss of the beneficiaries' government assistance and procuring a favorable judgment that preserved the beneficiaries' qualification for benefits.
- Decanted stock in a family S corporation held by outdated irrevocable trusts into modernized trusts with improved management provisions and tax characteristics and secured court approval of the decanting.

Boards, Memberships & Certifications

- Chicago Estate Planning Council, Member
- The Federalist Society for Law and Public Policy Studies, Lawyers Chapter, Member
- Stanford Club of Chicago

Professional Activities

- Cincinnati Bar Association, “2006 Estate Planning and Drafting Series,” Instructor (Led 18-week intensive CLE program for specialization credits in estate planning, probate, and trust law)

Publications, Presentations & Recognitions

Publications

- “Administrative Nightmares,” *Trusts and Estates Magazine* (April 2012)
- “Charitable Remainder Trusts Offer Noncharitable Benefits,” 58 *Taxation for Accountants* 285 (1997)
- “Survey of Illinois Law – Trusts and Estates,” 20 *Southern Illinois Law Review* 959 (1996)

Presentations

- “Administrative Nightmares – Application of the Private Foundation Rules,” The Northern Trust Bank, Chicago, Ill. (Aug. 2011)
- “Preparing for the Family Business Sale,” J.P. Morgan Chase, Chicago, Ill. (Nov. 2009)

Recognitions

- The Best Lawyers in America, *Best Lawyers* (2005-2027)
- Illinois Leading Lawyer, Law Bulletin’s *Illinois Leading Lawyers Network* (2010-2017, 2019-2021)

Bar Admissions

Illinois