GUNSTER
FLORIDA'S LAW FIRM FOR BUSINESS

Michael D. Miller

Shareholder

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Practice & Industry Areas

- Private Wealth Services
- Tax Law

Education

- University of Florida, Levin College of Law, L.L.M. in Taxation, 1984
- University of Florida, Levin College of Law, J.D., with honors, 1983
- University of Florida, B.S., with high honors, 1980

Bar & Court Admissions

- Florida, 1984
- U.S. Tax Court, 1985
- U.S. District Court, Middle District of Florida, 1986

Overview

Mike Miller has extensive experience in the areas of estate planning, probate of taxable and non-taxable estates, entity and business planning and asset protection planning. Actions in these areas range from the essential to the sophisticated and include preparing wills, revocable and irrevocable trusts, advance medical directives, powers of attorney and grantor-retained annuity trusts (GRATs).

Mike focuses on learning and developing his client's often specific desires and objectives and preparing a plan to achieve those ends. Such planning also includes estate and generation-skipping transfer tax planning and transferring wealth to lower generations in a protected manner on a valuation leveraged basis, which include gifts and sales of property to intentionally defective grantor trusts and spousal lifetime access trusts.

Mike's entity and business planning experience includes:

- Selecting the best form of entity to own property or operate a business

- Preparing the necessary documents to form and operate the entity (for example leases, employment agreements and buy-sell agreements)
- Considering the management and control of the entity
- Analyzing and implementing the eventual transfer of entity ownership to successors

Mike is married and has two sons.

Honors

- AV-rated as independently determined by Martindale-Hubbell

Publications & Presentations

- The Florida Bar Continuing Legal Education Course Materials, 1986
- “Tax Confiscation of IRA Benefits,” The Florida Bar Journal, Co-Author, April 1997
- “The Qualified Domestic Trust Regulations,” The Florida Bar Journal, July 1996
- “Below-Market Interest Loans to Employees, Shareholders, and Independent Contractors,” The Florida Bar Journal, June 1985
- “The Tax Reform Act of 1986 Individual Retirement Arrangements (IRA’s)”
- The Florida Bar Tax Section, Publicity Committee, Past Chairman
- Tax Section Bulletin, Past Editor and Co-Editor
- Tax Law Notes, The Florida Bar Journal, Editor and Co-Editor, 1991-2018

Professional Associations & Memberships

- Hillsborough County Bar Association
- The Florida Bar, Member, Tax Section
- Tampa Bay Estate Planning Council