

Michael A. Breslow

Partner

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PRACTICE AREAS

- Estate and Tax Planning
- Estate and Trust Administration

EDUCATION

New York University School of Law,
LL.M. in Taxation (2014)

Temple University Beasley School of
Law, J.D., magna cum laude (2011)

University of Maryland, B.A., Phi Beta
Kappa (2007)

ADMISSIONS

Pennsylvania (2011)

New Jersey (2011)

BIOGRAPHY

Michael Breslow focuses his practice on estate planning, trust and estate administration, and estate and gift taxation.

Michael was named a Rising Star Super Lawyer by Thomson Reuters in trust and estate law 2019 – 2021. He was also named a Best Lawyer in Trusts and Estates in 2022.

Prior to joining Heckscher, Teillon, Terrill & Sager, Michael was an associate in a small business, tax and estate planning firm. He also clerked for the Honorable Mala Sundar, J.T.C., in the Tax Court of New Jersey, in Newark, New Jersey.

MEMBERSHIPS

- Pennsylvania Bar Association
 - Real Property, Probate and Trust Law Section
- New Jersey Bar Association
- Philadelphia Bar Association
 - Probate and Trust Law Section
- Philadelphia Estate Planning Council
- Montgomery Bar Association

HONORS/AWARDS

- Pennsylvania Super Lawyer Rising Star (2019, 2020, 2021)
- Best Lawyer (2022)
- Fellow, American College of Trust and Estate Counsel, Elected 2004
- Pennsylvania Super Lawyer, Super Lawyer (2010 – present)
- Best Lawyers in America
- Who's Who in American Law
- Martindale-Hubbell, AV Rating

A description of the selection methodology for the above awards can be found [here](#). No aspect of this advertisement has been approved by the Supreme Court of New Jersey.

SPEAKING ENGAGEMENTS

- **2021** MCPEC Meeting, Speaker, "The 2021 Tax Proposals: A roundtable discussion of what to know and what to do before 12/31/21," November 17, 2021.
- **2019** Michael A. Breslow and Patrick A. Russo, Co-Authors, "The New §199A Deduction for Qualified Business Income and its Application to Trusts and Estates," PBA Real Property, Probate and Trust Law Section Newsletter, Winter/Spring 2019, Pennsylvania Bar Association, Issue No. 84.

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- **2018** Michael A. Breslow, Co-Author, and Bradley D. Terebelo, Co-Speaker, "Powers of Appointment: A Useful Estate Planning Tool," with Robert M. Maxwell, Glenmede Trust Company, N.A., and Lisa A. Shearman, Semanoff, Ormsby, Greenberg & Torchia, LLC, Pennsylvania Bar Institute, Philadelphia, Pennsylvania.
- **2018** Michael A. Breslow, Speaker, "The Delaware Tax Trap," Philadelphia Bar Probate Section Tax Committee, September 25, 2018, Philadelphia, Pennsylvania. Podcast available at [Here](#)
- **2017** Michael A. Breslow, Author, "FATF United States Mutual Evaluation Report December 2016," The International Academy of Estate and Trust Law, May 2017.
- **2017** Michael A. Breslow, Co-Speaker, "Irrevocable Trusts: Drafting with the Right Ingredients," Pennsylvania Bar Institute, with David Brown, Esquire, Duane Morris LLP, and Edward L. Perkins, Esquire, Gibson & Perkins, P.C., Philadelphia, Pennsylvania.
- **2017** Michael A. Breslow, Co-Speaker, "Irrevocable Trusts: Drafting with the Right Ingredients," Pennsylvania Bar Institute, with Julieanne Steinbacher, Esquire, Steinbacher, Goodall & Yurchak, and Andy Sykes, Esquire, Sykes Elder Law, Mechanicsburg, Pennsylvania.
- **2016** Michael A. Breslow, Author, "Deliberately Violating the Delaware Tax Trap to Achieve a Step-Up in Income Tax Basis," Pennsylvania Bar Association, Summer/Fall 2016 Real Property, Trust and Probate Section Newsletter, Issue 79.
- **2016** Michael A. Breslow, Author, "Deliberately Violating the Delaware Tax Trap to Achieve a Step-Up in Income Tax Basis," Philadelphia Estate Planning Council Newsletter, Vol. XXV, No. 3 (Spring 2016).