

Michael A. Breslow

Partner

P: 610-940-4185

E: mbreslow@htts.com

Assistant: Tabatha Napoleoni

P: 610-940-4161

E: tnapoleoni@htts.com

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 and 2023.

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

- Fellow, American College of Trust and Estate Counsel, Elected 2024
- Pennsylvania Super Lawyer Rising Star (2019, 2020, 2021)
- Best Lawyer (2022, 2023)

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

- **2024** Author/Speaker, "Corporate Transparency Act," Pennsylvania Bar Institute, 31st Annual Estate Law Institute, Philadelphia, Pennsylvania.
- **2024** Co-Author, "International Perspectives on AML regulatory environment in trusts and estates legal practices – a new era in the United States, " with John A. Terrill, II, Dr. Christian von Oertzen, John Riches, Eleanor Riches-Lenaghan and Lyat Eyal, [International Family Offices Journal – Sept 2024 Issue – Int'l Perspectives on AML Article](#).
- **2024** Speaker, "Corporate Transparency Act," ACTEC Heart of America Fellows Institute, St. Louis, Missouri.
- **2023** Author/Speaker, "Corporate Transparency Act and New York LLC Transparency Act," Federal Tax Institute of New England, Portland, Connecticut.



HECKSCHER TEILLON
TERRILL & SAGER, PC
PERSONAL, TRUST AND ESTATE LAW

Michael A. Breslow

Partner

- **2023** Author/Speaker, "The Corporate Transparency Act," Pennsylvania Bar Institute, 30th Annual Estate Law Institute, Philadelphia, Pennsylvania.
- **2023** Author/Speaker, "Corporate Transparency Act, Probate Section Tax Committee, Philadelphia Bar Association, Philadelphia, Pennsylvania.
- **2023** Author, "*An Introduction to the Corporate Transparency Act and Final Disclosure Regulations*," Philadelphia Bar Association, Probate Section Newsletter (March 2023).
- **2022** Fox, Glenn G., Malviya, Raj A., Breslow, Michael A. and Shepherd, Kevin L. *Joining the Global Community in the Fight Against Financial Secrecy: Congress Enacts the Corporate Transparency Act to Mandate Beneficial Ownership Reporting in the United States*. 48 ACTEC L. J. 49 (Fall 2022).
- **2022** Speaker, "Hide and Seek with the Corporate Transparency Act – What Could Possibly Go Wrong?" ABA Real Property, Trust and Estate Law, Webinar (with Glenn Fox, Kevin Shepherd and Raj Malviya).
- **2021** Breslow, Michael A. *Congress Passes Corporate Transparency Act to Combat the Abuse of Anonymous Shell Companies*. Philadelphia Bar Association, Probate Section Newsletter (August 2021).
- **2021** John A. Terrill, II and Michael A. Breslow, Co-Authors, "Congress Passes Corporate Transparency Act to Require Disclosure of Beneficial Owners of Entities and the Creation of a National Registry of Entities," Steve Leimberg's Business Entities Newsletter – Archive Message #218, January 21, 2021
- **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.
- **2020** John A. Terrill, II and Michael A. Breslow, Co-Authors, "ABA Standing Committee on Ethics and Professional Responsibility Issues Formal Opinion 491 – Obligations Under Rule 1.2(d) to Avoid Counseling or Assisting in a Crime or Fraud in Non-Litigation Settings." Steve Leimberg's Asset Protection Planning Newsletter – Archive Message #406, June 3, 2020.
- **2020** John A. Terrill, II, John Riches, and Michael A. Breslow, Co-Authors, Chapter 14: The War on Money Laundering: Making Lawyers and Accountants Part of Law Enforcement, 53 U. Miami Law Center on Est. Planning 1401 (2019).
- **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.
- **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.



Michael A. Breslow

Partner

- **2018** Michael A. Breslow, Speaker, "The Delaware Tax Trap," Philadelphia Bar Probate Section Tax Committee, September 25, 2018, Philadelphia, Pennsylvania. Podcast available at [Here](#)
- **2018** John A. Terrill, II and Michael A. Breslow, Co-Authors, "FinCEN Issues Frequently Asked Question Guidance on Final Customer Due Diligence Regulations Requiring Financial Institutions to Gather Beneficial Ownership Information on Entity Bank Accounts," Steve Leimberg's Estate Planning Email Newsletter – Archive Message #2667, September 25, 2018.
- **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).