



## Michael T. Clear

**PARTNER**

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Michael is the Chair of our Private Client Services Department where he leads our group of over 30 lawyers and allied professionals. As a Partner in the firm's Private Client Services Department, Michael regularly counsels clients on the far-reaching financial implications of estate planning, estate and trust administration, probate litigation, and business succession planning. Yet he is also a trained counselor with insight into the family dynamics these matters can effect. Known for his empathy and good humor, he helps clients take prudent action in the face of indecision, hopefully resolving contested issues before litigation. He is also a member of wiggin(x).

Michael's estate planning practice includes assisting individuals and families in tax-efficient and practical estate and gift planning, including the preparation of wills, revocable living trusts, insurance trusts, and entities to own special family assets such as vacation homes and collections.

He guides fiduciaries and beneficiaries through estate settlement and trust administration matters. His estate and trust administration practice often dovetails with his probate litigation experience, where he advises clients in will and trust construction cases, contested accountings, fiduciary removal proceedings, payment of unpaid claims, and conservatorship and guardianship matters.

Michael also assists business owners with succession planning, by presenting to family groups on business/estate planning matters and by preparing business entities, shareholders' agreements, buy-sell agreements, and grantor-retained annuity trusts. He often facilitates the sale or purchase of business assets.

Michael has recently:

- Helped improve the trustee/beneficiary relationship for a \$60 million family trust, increasing distribution frequency and securing a large distribution for beneficiaries.
- Facilitated the smooth transition of trustees for another trust, and secured court approval of a new distribution plan.
- Presented on family governance and buy-sell agreements to a multi-generation-owned family business.

- Counseled numerous clients about the implications of new tax reform legislation.

Michael is a fellow of the American College of Trust and Estate Counsel and is a frequent speaker on trust and estate strategies at bar association and continuing education events. He is a member of the Probate and Estates Committee of the Connecticut Bar Association and a former Co-chair of the Probate and Estates Section of the Fairfield County Bar Association and the President of the Fairfield Chapter of the Exit Planning Exchange (CT XPX).

Michael received his J.D. *magna cum laude* from the Quinnipiac University School of Law, where he served as Executive Managing Editor of the *Quinnipiac Probate Law Journal*. At graduation, he was the recipient of the Academic Excellence Award, Superior Classroom Performance Award, and CATIC Foundation Award. He received numerous academic excellence awards during law school.

Michael received his B.A. in political science from the University of Richmond. He holds a M.Ed. focusing on college student personnel from the University of Maryland. A former Division I college baseball player, Michael coaches in the Fairfield American Little League and continues to play baseball and golf when possible. Michael lives in Fairfield, Connecticut with his wife Melissa and three children.

## Education

- Quinnipiac University School of Law (J.D., 2005)
  - magna cum laude
- University of Maryland (M. Ed., 2000)
- University of Richmond (B.A., 1998)
  - Political Science

## Bar Admissions

- Connecticut

## Memberships and Affiliations

- Connecticut Bar Association
- Connecticut Chapter of the Exit Planning Exchange (CT XPX)
  - Board of Directors
- Fairfield County Bar Association
  - Co-Chair, Probate and Estates Section

## Publications

December 16, 2025

### Private Client Services 2025 Year-End Advisory

November 20, 2025

### Trust Assets Deemed “Marital Property” in Divorce Judgment: Connecticut Superior Court Issues Troubling Ruling

November 13, 2025

### Connecticut Superior Court Entertains Claim that a Trustee’s Resignation Constitutes a Fraudulent

## **Conveyance**

November 7, 2025

**Probate Litigation Alert – Detrimental Impact of Delayed Action in a Connecticut Will Contest**

September 11, 2025

**Importance of Recordkeeping for Agents under a Power of Attorney**

April 24, 2025

**What Happens When an Executor Dies? Ensuring Smooth Estate Administration in Connecticut**

April 22, 2025

**Partners Michael Clear and Erin Nicholls Author Article for Reuters on Estate Planning for Founders**

January 16, 2025

**Form 706 vs. Form 1041: What is Deductible?**

December 12, 2024

**Private Client Services 2024 Year-End Advisory**

October 17, 2024

**Estate Planning Considerations for Non-U.S. Citizen Spouses**

September 26, 2024

**Family Office Basics: Structure, Benefits and Valuable Takeaways**

September 5, 2024

**A Guide to Estate Planning for Tangible Assets**

August 22, 2024

**Estate Planning and Divorce: Lessons from In re E. Earl Lyden Trust**

August 15, 2024

**Preserving Your Legacy: Estate Tax Deferral for Closely Held Businesses**

2024

**Estate Planning for College-Aged Children**

July 11, 2024

**U.S. Income Taxation of Foreign Trusts – Beware!**

2024

**LGBTQ+ Family Estate Planning**

June 24, 2024

**Connecticut's New Trust Decanting Statute**

June 2024

**Connelly v. United States (No. 23-146)**

June 7, 2024

**Navigating Trust Taxation: State Income Tax**

May 16, 2024

**Common Income Tax Compliance for Estates**

April 18, 2024

**Directed Trusts in Connecticut**

April 2024

**SLATS — Spousal Lifetime Access Trusts**

March 27, 2024

**Nonjudicial Settlement Agreements in Connecticut**

February 29, 2024

**10 Reasons to Update Your Estate Plan**

February 23, 2024

**2024 Non-Citizen U.S. Transfer Tax Overview**

Updated March 2025

**Domicile and Residence: Key Factors to Consider for Estate Planning**

January 2024

**Client Alert: 2024 Estate, Gift and GST Exemptions**

January 2024

**Checklist for Changing Domicile**

December 14, 2023

**Private Client Services 2023 Year-End Advisory**

December 2023

**The Gift of Medical Care – the “Med” of the “Med-Ed Exclusion”**

December 5, 2023

**Client Alert: Increased Federal Estate, Gift, and Generation-Skipping Transfer Tax Exemptions in 2024**

November 30, 2023

**Probate Litigation Alert: Connecticut Supreme Court Affirms Validity of No Contest Clauses**

October 11, 2023

**Modern Love, Timeless Legacy: Estate Planning For All Couples**

September 21, 2023

**Strategies for Owning Property in Multiple States**

September 14, 2023

**Qualified Personal Residence Trusts**

August 17, 2023

**The Ultimate Guide to Planning for a Family Vacation Property**

August 7, 2023

**Loaning Money to Family: A Guide to Intrafamily Loans**

July 27, 2023

**3 Key Strategies for Funding Educational Expenses**

July 19, 2023

**Modification and Termination of Irrevocable Trusts**

July 13, 2023

**5 Key Annual Requirements for Private Foundations**

July 5, 2023

**Maximizing Estate Planning Strategies in Various Interest Rate Environments**

June 29, 2023

**Understanding Digital Assets in the Context of Estate Planning Part II**

Summer 2023

**Key Considerations in Estate Planning for LGBTQ+ Individuals and Couples**

April 28, 2023

**Understanding Digital Assets in the Context of Estate Planning**

April 3, 2023

**How Do I Have A “Foreign Trust” If I Don’t Live Overseas?**

March 29, 2023

**529 Plans and Divorce**

2023

**Enforcement of a No-Contest Clause**

February 15, 2023

**Fiduciary Duties in Estate Administration**

February 1, 2023

**Five Reasons Why You Should Do Your Estate Plan**

December 21, 2022

**The Estate Planning Family Meeting: 5 Steps to a Successful Meeting**

December 12, 2022

**Private Client Services 2022 Year-End Advisory**

December 2, 2022

**GRATs — Grantor Retained Annuity Trusts**

2022

**New Guidance on No Contest Clauses in Connecticut**

2022

**Prenuptial Agreements**

July 26, 2022

**The Anti-Clawback Regulation and its Limitations**

2022

**Community Property**

2022

**Private Client Services: Service Highlights**

May 31, 2022

**With Sophisticated Planning, Don't Underestimate the Need for a Proper Valuation**

May 23, 2022

**Update on the Biden Administration's Proposed Tax Changes**

December 8, 2021

**Private Client Services 2021 Year-End Advisory**

September 17, 2021

**Estate Tax Watch 2021: House Ways and Means Committee Proposal Lowers Estate Tax Exemption**

August 26, 2021

**Wealth Planning in 2021: Preparing For a Changing Tax Landscape**

August 25, 2021

**Dynasty Trusts**

August 25, 2021

**Gift Assets Now**

August 25, 2021

**Substitute Assets in Existing Grantor Trusts**

October 6, 2020

**SLATs—Spousal Lifetime Access Trusts**

October 6, 2020

**Dynasty Trusts**

October 6, 2020

**Estate Planning and the 2020 Election**

August 17, 2020

**Intrafamily Loans**

June 11, 2020

**The Private Client Services Department's First Episode of "Insights on Estate Planning" is Published in The National Law Review**

*The National Law Review*

May 27, 2020

**Non-Residents Owning Real Estate in Connecticut – Possible Strategy for Minimizing Tax**

May 19, 2020

**Grantor Retained Annuity Trusts (GRATS)**

January 6, 2020

**PCS Client Alert: The SECURE Act**

December 20, 2019

**Private Client Services 2019 Year-End Advisory**

July 15, 2019

**Estate Planning Alert: Connecticut Legislature Passes Overhaul of Connecticut Trust Law**

March 26, 2019

**Estate Planning Alert: Connecticut to Match Federal Gift and Estate Tax Exemptions by 2023**

March 26, 2019

**Estate Planning Strategies in Various Interest Rate Environments**

December 18, 2018

**Private Client Services 2018 Year-End Advisory**

November 13, 2018

**Legal Issues for High-Growth Technology Companies**

*The National Law Review*

October 23, 2018

**Estate Planning for Founders**

*The National Law Review*

September 27, 2018

**Non-Tax Reasons for Estate Planning**

December 22, 2017

**President Trump Signs Tax Reform Legislation**

December 12, 2017

**Private Client Services 2017 Year-End Advisory**

November 9, 2017

**Strategies For Owning Property In Multiple States**

November 1, 2017

**Connecticut Estate Tax Exemption Increased**

August 9, 2017

**Trusts in Divorce: The Connecticut Supreme Court Speaks in Ferri**

February 6, 2017

**A 2017 Repeal of the "Death Tax?"**

December 15, 2016

**Private Client Services 2016 Year-End Advisory**

August 17, 2016

**New Proposed Regulations Concerning Valuation Discounts**

July 27, 2016

**Portability: A Useful Estate Planning Tool**

December 22, 2015

**2015 Year-End Estate Planning Advisory**

July 15, 2015

**Connecticut Budget Set to Impact the State's Highest Earners**

February 26, 2015

**Obama Administration's 2016 Budget Proposal**

December 22, 2014

**2014 Year-End Estate Planning Advisory**

June 2, 2014

**Significant Changes to New York Estate and Income Tax Law Effective April 1, 2014**

February 3, 2014

**Estate Planning For Your Digital Assets**

December 6, 2013

**2013 Year-End Estate Planning Advisory**

April 30, 2013

**Income Tax Provisions of the American Taxpayer Relief Act of 2012 and Other Recent Legislation**

January 14, 2013

**Estate Planning Ramifications of the American Taxpayer Relief Act of 2012**

December 30, 2009

**Beneficiary Designations: A Supreme Decision**

Connecticut Bar Association Estates and Probate Newsletter

August 24, 2006

**Estate Tax Deferral if Estate Assets Consist Largely of Closely Held Business Interests: Internal Revenue Code §6166**

Tax Newsletter of the Connecticut Bar Association, August 2, 2006