



**Michelle C. Glasser**

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Michelle Glasser focuses her practice on estate planning, trust and probate administration, transfer tax (estate, gift and generation-skipping) planning and business planning.

Michelle advises clients on their basic estate plans, such as declarations of trust, wills, advance healthcare directives and durable powers of attorney. For high-net-worth clients, she helps implement advanced estate plans, which include qualified personal residence trusts, grantor retained annuity trusts, qualified domestic trusts, irrevocable life insurance trusts, charitable lead trusts, charitable remainder trusts, purchase and sale agreements, co-tenancy agreements and split-dollar insurance conversions.

She assists with the formation of private foundations and family-owned businesses. Her work in this area encompasses general partnerships, limited partnerships, limited liability companies, corporations and the conversion, dissolution and revivor of entities.

Michelle also prepares federal estate and gift tax returns.

- Tax
- Trusts and Estates

Spanish

**LANGUAGES SPOKEN**

- Spanish

**Admissions**

- California

**Recognitions**

The State Bar of California Board of Legal Specialization has designated Michelle as a Certified Specialist in Estate Planning, Trust and Probate Law.

## Education

- LL.M., Taxation, University of San Diego School of Law 1999
- J.D., University of Arizona College of Law 1998
- B.A., Communications, University of Arizona 1994

## Memberships

- American Bar Association - Real Property, Probate and Trust Section and Tax Section
- State Bar of California - Trusts and Estates Section and Tax Section
- San Diego County Bar Association - Trusts and Estates Section and Tax Section
- North County Bar Association

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## Publications

- "The Accidental Foreign Trust," *Tax Management Estates, Gifts and Trusts Journal*, Vol. 36 (Co-Author with S. Andrew Pharies)
- "Chapter 9, Seeking or Opposing an Account," *California Trust Litigation Matthew Bender Practice Guide*, 2011 (Co-Author with S. Andrew Pharies and Dawn Hall Cauthen)
- "The Accidental Foreign Trust," *California Trusts and Estates Quarterly*, Fall 2010 (Co-Author with S. Andrew Pharies)

## Events

- Speaker, "Legislative Update Relating to Trusts and Estates," La Jolla Probate Section, 2009
- Speaker, "Legislative Update Relating to Trusts and Estates," Bar Association of North San Diego County Probate Section, 2008 and 2009
- Speaker, "Legislative Update Relating to Trusts and Estates," San Diego County Bar Probate Section, 2008