Michael J Stegman

Partner

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Practice Areas

Wealth Planning & Family Office

Tax

Bar Memberships

Ohio

Kentucky

Michael J. Stegman is a trusted advisor to high-net-worth individuals, multigenerational families, business owners, executives, and fiduciaries on sophisticated estate planning, wealth preservation, business succession, and trust and estate administration matters. With more than 40 years of experience, Michael helps clients navigate complex legal, tax, and family considerations to preserve wealth, protect assets, and achieve their long-term legacy objectives. "I give clients the peace of mind of knowing that their legacy is secure," Michael says.

Widely recognized as one of Ohio's leading private wealth attorneys, Michael advises clients on highly sophisticated domestic and international estate planning matters. His practice encompasses advanced estate planning, asset protection, wealth transfer strategies, business succession planning, charitable planning, and the administration of significant family wealth.

Michael is particularly known for his work in asset protection and trust planning. He was a co-author of the Ohio Legacy Trust Act and other trust and asset protection reforms enacted in Ohio in 2013, giving him unique insight into the design and implementation of legitimate wealth preservation strategies. His involvement in shaping Ohio law helps him to better structure and implement complex trust structures and asset protection planning.

A substantial portion of Michael's practice focuses on international estate and tax planning. He regularly represents German, Canadian, Austrian, Swiss and other international clients who reside in the United States or maintain investments and business interests here. He also advises US citizens who reside in foreign countries and who present unique planning and compliance challenges. Working closely with legal and tax advisors in foreign jurisdictions, he develops coordinated planning strategies that respect and integrate the laws of multiple countries. He is well versed in the international estate, inheritance and gift treaties that frequently affect cross-border planning and administration matters and is an author of a forthcoming Bloomberg BNA portfolio on the subject (Portfolio 851-3rd).

Michael's international experience includes advising clients on the complexities arising from foreign assets, international beneficiaries, multi-jurisdictional taxation, and global mobility. He also has extensive knowledge of matrimonial property systems in the United States and abroad, including separate property, community property, and hybrid regimes. This understanding enables him to develop estate plans that account for the property rights and inheritance consequences unique to international families. His working knowledge of the German language and the German tax and legal system, and his ability to collaborate closely with German professionals, makes him uniquely suitable for US-German cross-border matters.

In addition, Michael advises U.S. citizens and lawful permanent residents who intend to relocate permanently outside the United States. He assists clients with pre-expatriation planning strategies designed to address and, where appropriate, legitimately minimize exposure to U.S. expatriation tax rules while coordinating broader wealth preservation and succession objectives.

Michael also counsels fiduciaries, trustees, and family members in complex trust and estate administration matters, including estates involving international assets, foreign legal systems, and treaty considerations. Clients value his ability to combine technical sophistication with practical judgment, providing clear guidance on some of the most important personal, family, and financial decisions they will ever make.

Whether structuring a multigenerational wealth transfer plan, protecting family assets, coordinating international wealth arrangements, planning for business succession, or guiding fiduciaries through complex administrations, Michael delivers thoughtful, tailored solutions designed to preserve wealth and support lasting family legacies.

Areas of Focus

- High-net-worth and high-net-worth estate planning
- International estate and tax planning
- Cross-border trust and wealth structures
- Ohio Legacy Trust and asset protection planning
- Business succession planning
- International family and matrimonial property planning
- Wealth transfer strategies
- Trust and estate administration
- Charitable and philanthropic planning
- Expatriation planning

In addition to advising clients, Michael is a co-author of the Ohio Legacy Trust Act and related trust and asset protection reforms enacted in Ohio in 2013. He is also a frequent speaker on estate planning, wealth transfer, international estate planning, trust administration, asset protection, and private wealth topics.

Other Info About Michael

Education

New York University School of Law, J.D., 1983

University of Notre Dame, B.A., 1980, *magna cum laude*

Recognition

Chambers USA, High Net Worth, Private Wealth Law (Ohio), 2026

- Recognized for sophisticated domestic and international estate planning matters.

- Clients describe Michael as “very knowledgeable” and praise his exceptional understanding of complex estate settlements, international treaty matters, and Ohio legacy trust planning.

AV Preeminent® Peer Review Rated, Martindale-Hubbell®

The Best Lawyers in America®: Trusts and Estates Law, 2014-2027

Phi Beta Kappa (Epsilon of Indiana at the University of Notre Dame)

Selected to Ohio Super Lawyers, 2008-2026

Professional Affiliations

Global Chair, Private Client Group, Multilaw International, 2026

American College of Trust and Estate Counsel (ACTEC), International Estate Planning Committee and Asset Protection Committee

The International Academy of Estate and Trust Law

Society of Trust and Estate Practitioners (STEP)

Ohio State Bar Association

- Council of the Estate Planning, Trust and Probate Law Section
    - Asset Protection and Legacy Trust Committee (Co-Chair)
    - Directed Trust Committee (Co-Chair)
    - Trust Decanting Committee
    - Community Property Law Committee (Co-Chair)
- Steering Committee for annual Great Lakes Asset Protection Institute (Chair, 2015, 2020, 2023)

Cincinnati Estate Planning Council

Kentucky Bar Association

Presentations

Presenter, “Making Use of US Estate & Gift Tax Treaties in Your Practice,” Ohio Chapter of the American College of Trust and Estate Counsel, April 2026

Presenter, “Ohio Legacy Trusts,” Cincinnati Estate Planning Council, September 2025

Presenter, “The U.S. Exit Tax” as part of “Inbound Planning,” ALI-CLE International Trust and Tax Planning Institute, December 2020

Presenter, U.S. – Germany Estate, Gift and Inheritance Tax Treaty, International Estate Planning Committee of ACTEC, Philadelphia, Pennsylvania, October 2019

Presenter, The Private International Law Concerning the Applicability of Matrimonial Property Regimes, STEP Germany Conference, Frankfurt, Germany, February 2019

Presenter, Matrimonial Property in the American States: Choice-of-Law and Conflict-of-Laws Issues, The International Academy of Estate and Trust Law, Lisbon, Portugal, May 2018

Presenter, “Corrigan and T. Ryan Legg Irrevocable Trust: The Ohio Supreme Court and the Taxation of Gain on the Sale of Equity Interest Held by a Non-Ohio Resident in a Company that Does Business in Ohio,” Ohio ACTEC Conference, Cincinnati, Ohio, April 2018

Presenter, Trust Assets In Divorce Actions: How to Protect Against a Beneficiary’s Prospective Ex, The Ohio State Bar Association Family Law Institute, March 2018

Tax Planning Issues for U.S. Expatriation, Strafford Publications webinar, June 2017

Presenter, Trust Assets In Divorce Actions: How to Protect Against a Beneficiary’s Prospective Ex, ACTEC Annual Meeting, Scottsdale, Arizona, March 2017

Presenter, Trust Assets In Divorce Actions: How to Protect Against a Beneficiary’s Prospective Ex, The Cincinnati Bar Association Advanced Estate Planning Institute, Cincinnati, Ohio, March 2017

Presenter, Trust Assets In Divorce Actions: How to Protect Against a Beneficiary’s Prospective Ex, Presentation to the Marvin R. Plisken Advanced Estate Planning Institute, Columbus, Ohio September 2016

Presenter, Representing the Foreign National in Estate Planning, Ohio ACTEC Conference, Columbus, Ohio, April 2016

Presenter, Integrating Asset Protection into your Estate Planning Institute, Notre Dame Tax and Estate Planning Institute, South Bend, Indiana, September, 2015

Presenter, The European Union Succession Regulation: a U.S. Perspective, STEP Germany Conference, Stuttgart, February 2015

Presenter, The Ohio Legacy Trust Act, ABA Section of Real Property, Trust & Estate Law, Domestic Asset Protection Trust Planning: Jurisdiction Selection Series, October 2014

Presenter, Domestic Asset Protection Trusts: Who's on First? And How You Know When You're Even in the Ball Park, University of Kentucky College of Law 41st Annual Midwest/Midsouth Estate Planning Institute, Lexington, Kentucky, July 2014

Presenter, Ohio's Revised Dynasty Trust Statute: Closing (and Springing) the Delaware Tax Trap and The Legacy Trust as a Vehicle for Advanced Estate Planning, First Annual Asset Protection & Legacy Trust Institute, April, 2013

Presenter, Money Laundering and the Unsuspecting Professional: Wising Up to the FATF, International Estate Planning Institute, New York State Bar Association and the Society of Trust and Estate Practitioners, New York, March, 2013

Presenter, "Matrimonial Property Regimes in a Cross-Border Context: Who Owns What (and When)," New York State Bar Association International Section Conference, Lisbon, Portugal, October 2012

Presenter, "What Clients Want: Asset Protection for Themselves and their Heirs; Advising on Asset Protection Trusts," Notre Dame Tax and Estate Planning Institute in South Bend, Indiana, September of 2012

Presenter, "Community Property for Separate Property Lawyers," Estate Planning Conference on Wealth Transfer, Columbus, Ohio, June 2012

Presenter, “ Matrimonial Property Regimes & Cross-Border Recognition,” International Estate Planning Committee of the American College of Trust and Estate Counsel (ACTEC), Coronado, California, October 2011

Presenter, Marital Property Regimes and Conflict-of-Laws, Ohio fellows of the American College of Trust and Estate Counsel (ACTEC), Cincinnati, Ohio, April 2011

Presenter, The Expatriation Trust, Delaware Trust Conference, Wilmington, Delaware, December 2010

Major Publications

Author, “The United State Exit Tax,” The Practical Tax Lawyer – ALI CLE, March 2021

Author, “Besteuerung unentgeltlicher Übertragungen in den USA (Wealth Transfer Taxation in the USA),” in von Oertzen & Loose, Erbschaftssteur- und Schenkungssteuergesetz: Kommentar, Köln: Verlag Dr. Otto Schmidt KG, 2017

Co-Author, “Trust Assets in Divorce: How to Best Protect Against a Beneficiary’s Prospective Ex,” Probate Law Journal of Ohio, Vol. 27, No. 5, May/June 2017

Author, “Advising the Expatriating American: Beware the Exit Tax,” Trust and Trustees, 2015 21 (8):862-867,doi:10.1093/tantt/ttv090

Co-Author, “Creating an Ohio Legacy Trust,” Steve Leimberg’s Asset Protection Planning Newsletter, November 2014

Co-Author, “Elective Community Property in Ohio: Has its Time Come,” Probate Law Journal of Ohio of Ohio Vol. 24, No. 6, July/August 2014

Co-Author, “Ohio Leaps Forward: The Ohio Legacy Trust Act and Other Reforms,” CCH Financial and Estate Planning, CCH 12-2013, Vol. 3, Report No. 308 at 33,811

Co-Author, “The Legacy Trust as a Vehicle for Advanced Estate Planning,” Probate Law Journal of Ohio, Vol. 23, No. 6, July/August 2013

Author, “Welcome to Ohio: a Premier Trust Jurisdiction,” Journal of the Society of Trust & Estate Practitioners, June 2013

Author, “Should I Stay or Should I Go: Tax and Immigration Considerations for U.S. Permanent Residents and Citizens,” Bloomberg Law Reports – Immigration, Vol. 4, No. 11, February 2011

Author, “Breaking Up is Harder to Do: the New Alternative Tax Regime on U.S. Expatriates,” Probate Law Journal of Ohio, Sep./Oct. 2009

Author, “The Noncitizen Spouse: Implications for Estate Planning and Administration,” Probate Law Journal of Ohio, Jan./Feb. 2009

Featured Articles

OBBBA Delivers Significant Benefits to High-Net-Worth Individuals

One Big Beautiful Bill Act Enacts a Permanent Increase in the Estate and Gift Tax Lifetime Exclusion Amount for 2025 and Later Years