



## Michael S. Arlein

Partner

[msarlein@pbwt.com](mailto:msarlein@pbwt.com)

212.336.2588

Michael Arlein is Chair of the firm's Trusts and Estates group and the firm's practice group devoted to Founders & Entrepreneurs and has been with the firm since 2000. Mr. Arlein focuses his practice on estate and tax planning for high net worth individuals and families, including founders and entrepreneurs, Wall Street professionals, principals at venture capital and private equity firms and hedge funds, real estate developers, corporate executives, professional athletes, entertainers and artists. A former investment banker, Mr. Arlein brings to his clients insight and business sense that distinguishes him among lawyers. He works closely with clients and their other trusted advisors to identify their objectives and provide creative and practical solutions designed to meet their specific goals. Collaborating with lawyers from the firm's other practice areas, Mr. Arlein often serves as "general counsel" for his clients, coordinating all of their personal legal needs.

Mr. Arlein's practice extends to all aspects of sophisticated planning, wealth preservation and philanthropy. He has extensive experience preparing wills and trusts and implementing complex strategies involving grantor-retained annuity trusts (GRATs), family partnerships and limited liability companies, life insurance, Delaware trusts, and other wealth transfer techniques. Mr. Arlein frequently represents clients in administering large estates and trusts and in resolving complex estate and gift tax audits. He also has considerable experience negotiating and preparing prenuptial agreements, designing estate plans for international clients, and counseling clients on estate planning opportunities that arise in connection with the sale of privately held businesses and digital assets.

In recent years, Mr. Arlein has worked with the founders of numerous venture-backed companies in connection with their estate and tax planning. Among others, he has worked with some of the founders of the following companies (who have given permission to be included on this list): 305 Fitness, AirPay, Allevant Medical, Alma, Anchor, Angle Health, Anvyl, AppNexus, Arch, Aterian, Attentive, Audigent, Bay Dynamics, Bedrock Ocean Exploration, Beeswax, Bounce, Care/of, Carpe, Casper, Chicory, Codeacademy, Cometeer, Coursedog, Dia & Co., Daily Harvest, Dash, Digital Ocean, Drink LMNT, Duolingo, EdSights, Fair Harbor, Feel Good Foods, Finny AI, Firstleaf, Fishbowl, Fishwife, Flatiron Health, Frame.io, Frida Baby, Formsort, fuboTV, Gimlet, Gorgias, Graphite, Greater Industries, H1, Harry's, Healthie, Henry AI, Highland Fleets, Hubble Contacts, Imperfect Foods, Impiricus, Influenster, Kalshi, Kard, Keynes Digital, Khaite, Kingdom Supercultures, Koneksa Health, Koyfin, LawnStarter, Localize, Loom, Maestro, Magic Spoon, Maiden Century, Maven Clinic, Memfault, MikMak, mParticle, MoneyLion, Namecheap, Nominal, NotaryLive, NS1, Pearl Health, Parallel Learning, Proper Cloth, Quartzzy, Ramp, Rhone Apparel, ROKO Labs, Roman Health, Roofr, Runway, Sage, Saturn, Savvy Wealth, Scoop Technologies, Sequen, Shade, ShopKeep, Slack, Slice, SmartMedia Technologies, Sollis Health, Standard Bots, StellaService, Tesorio, Transfix, Triple Whale, Trunk Tools, Underdog, Vesta, Vestwell, Virtru, Voray, Voyager Technologies, Xtreme Solutions, and Xwing. In that context, Mr. Arlein has developed deep experience implementing planning strategies for Qualified Small Business Stock. Please visit the Founder Focus Resource Center where you will find unique content on topics of interest to founders and entrepreneurs and their professional advisors.

Mr. Arlein is recognized in *Chambers High Net Worth* as a top-tier practitioner in its Private Wealth Law guide for New York. Market sources quoted in the publication note:

- *"Michael is the complete package: a strong practitioner, a client service person, a relationship builder, and really great to work with."*
- *"Michael takes a genuine interest in the client and provides in-depth counsel and advice that is both practical and sophisticated."*
- *"His level of sophistication and responsiveness is unparalleled in the industry."*
- *"Michael is highly technical in tax law and very good at explaining things at a client's level so they can understand it. He is also very fast and reliable."*
- *"Michael is great with clients, friendly, and a strong communicator. He handles extremely complex clients in a sophisticated yet digestible manner."*
- *"Michael is excellent in all regards. He is extremely knowledgeable, attentive, and diligent."*

Mr. Arlein has received Martindale-Hubbell's highest rating of "AV Preeminent" based on both peer reviews and numerous client reviews. Mr. Arlein frequently publishes articles and lectures on various estate planning topics. He served on the Board of Directors of the Estate Planning Council of New York City and is a member of the Society of Trust and Estate Practitioners (STEP). He is a Guest Lecturer on the Practice of Wealth Management for High Net Worth Clients at Columbia Business School. Mr. Arlein also serves on the Association of the Bar of the City of New York's Trusts, Estates & Surrogate's Courts Committee, as well as the New York-Presbyterian Planned Giving Advisory Council.

In 2018, Mr. Arlein received the Jeremy G. Epstein Award for Outstanding Pro Bono Service for his work with clients of the Planning and Estates Law Project (PELP). PELP offers free legal assistance with end-of-life planning, probate, and estate matters to low-income individuals in New York City.

## **Admissions**

- New York
- Connecticut
- New Jersey

## **Professional Activities**

MEMBERSHIPS: Don't Hide It, Flaunt It (Board of Directors); Chair, Summit Hometown Heroes Banner Committee; Rutgers Master Gardener; New York-Presbyterian Planned Giving Advisory Council; New York State Bar Association (Trusts & Estates Law Section, Committee on International Estate Planning); Association of the Bar of the City of New York (Trusts, Estates & Surrogate's Courts Committee); Estate Planning Council of New York City (Board of Directors); Society of Trust and Estate Practitioners (STEP); Instructor, "Art as a Family Asset: Value, Gifts and Transactions," Sept 21, 2011, Artelligence Conference (New York, NY); "Divorce and Trusts: How to Effectively Represent Your Client," October 13, 2012, ABA Section of Family Law Fall Conference (Philadelphia, PA)

## **In the Media**

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*Barron's*, "[Why Some States Are Pushing Back on Small Business Tax Break](#)," (May 13, 2026)

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*Bloomberg*, "[New York Tax Push on Startup Investments Draws Tech Sector's Ire](#)," (March 25, 2026)

- *The Wall Street Journal*, "[New York Tech Founders and Investors Mobilize to Fight Proposed Capital-Gains Tax Hike](#)," (March 24, 2026)

- *Wealth, Actually Podcast*, "[QSBS For Founders](#)" (February 3, 2026)

- *QSBSrollover.com*, "[Friends of Founders: Trust/Estate Planning and Founder Focus, with Michael Arlein](#)" (December 10, 2025)

- *Databird Business Journal*, "[Digital Asset Estate Planning, Tax Strategies, and Trust Structures: Navigating Crypto Wealth Management](#)" (September 1, 2025)

- *Serious Coin Podcast*, "[Don't Wait Until It's Too Late: Estate Essentials for Wealthy Individuals](#)" (March 12, 2025)

- *VetVet*, "[Expert View: Trusts & Estates](#)" (December 4, 2024)

- *The Wall Street Journal*, "[The Family Rift Driving Rupert Murdoch to Redo His 'Irrevocable' Trust](#)" (September 11, 2024)

- *The Washington Post*, "[You've won the Mega Millions jackpot! Time to hide](#)" (October 23, 2018)

- *Town & Country Magazine*, "[Executor's Song: The Tricky Business of Choosing Someone to Oversee Your Estate When You're Gone](#)" (October 18, 2017)

- *NPR*, "[Learning the Importance of Estate Planning the Hard Way](#)" (June 2, 2017)

## **Publications**

- Co-Author, "[Bridging Section409A and Gift Tax Valuations](#)," *Wealth Management* (January 26, 2026)

- Co-Author, "[Playbook for Advising Young High-Net-Worth Entrepreneurs](#)," *Wealth Management's Trusts & Estates Magazine* (May 2024)

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Co-Author, "Estate Planning for Founders and Investors in Venture-backed Companies: Transfers of Qualified Small Business Stock by Gift," *Tax Stringer* (May 2020)

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Co-Author, "Cybercrime: Rethinking Estate Planning and Asset Protection for Family Offices, High Net Worth Families and Executives," *Family Office Exchange* (November 2016)

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Co-Author, "The Net, Net Gift: A Technique for Reducing Gift Tax on Lifetime Transfers," *Trusts & Estates Journal* (August 2008)

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Author, "Will State Farm Be There? Often Overlooked Property and Casualty Insurance Aspects of Common Estate Planning Transactions," *The Practical Tax Lawyer* (Summer 2007)

## Speaking Engagements

- Panelist, "Gifting Qualified Small Business Stock to Trusts: Navigating Income, Gift, and Estate Tax Issues," *Barbri Webinar* (January 6, 2026)
- Panelist, "Beyond the Sale: Strategic Planning for Business Owners," Glenmede (October 28, 2025)
- Panelist, Wealth, Tax, and Estate Planning Panel, BNY Mellon Founder Forum (October 16, 2025)
- Co-Speaker, "Digital Asset Estate Planning and Tax Strategies: Advanced Structures for Crypto Wealth Management," Crypto Law Summit (October 16, 2025)
- Co-Speaker, "Founder-Focused Trust, Estate, and QSBS Planning," QSBS, solved (June 24, 2025)
- Panelist, "Generational Wealth Family Office Panel," Bridge 2 Technologies' Global Intellect Summit (June 25, 2024)
- Panelist, "State Residency & Domicile Planning and Pitfalls and Other State Issues Impacting Family Offices," New York Society of CPAs (February 24, 2021)
- Panelist, "Understanding and Planning with Qualified Small Business Stock," New York Estate Planning Council (February 3, 2021)
- Co-Speaker, "Trusts and Real Estate," 2020 Wealth Preservation Symposium (October 1, 2020)
- Co-Speaker, "Estate and Tax Planning for Founders of Venture-Backed Companies," Trust and Estate Taxation Conference of the Foundation for Accounting Education (December 4, 2019)

## Education

- Harvard Law School (J.D., *magna cum laude*, 2000)
- Duke University (B.A., *summa cum laude*, 1995)