

# BROWN & STREZA

## ATTORNEYS AT LAW

BROWN & STREZA, LLP | 40 PACIFICA, 15TH FLOOR | IRVINE, CALIFORNIA 92618  
T. 949.453.2900 | F. 949.453.2916 | INQUIRIES@BROWNDANDSTREZA.COM



### Michael P. Varela, J.D., LL.M.

PARTNER

Michael.Varela@brownandstreza.com

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#### RELATED PRACTICES

Foundational Estate Planning  
Ultra-High-Net-Worth Planning  
Estate Administration

#### BIO

Michael P. Varela is a partner with the Orange County, California law firm of Brown & Streza, where his practice focuses on estate planning, trust and estate administration, charitable giving, and other tax matters. He works closely with families and individuals assisting with trust formation, charitable planning, life insurance planning, intra-family transactions and post-mortem trust and probate administration, as well as estate, gift, and generation-skipping transfer tax.

Michael received his Bachelor of Arts from the University of Southern California in 2001, his Juris Doctor from Santa Clara University School of Law in 2004, and his Master of Laws in Taxation (LL.M.), summa cum laude, in 2008 from the University of San Diego School of Law.

Gaining recognition as a speaker, Michael has presented at several California Tax Bar & California Tax Policy Conferences, the California Lawyers Association Young Tax Lawyers Conference, and the Silicon Valley Capital Club. Michael also served on the Executive Committee of the Taxation Section of the California Lawyers Association. He is a member of the Taxation Section and the Trusts and Estates Section of the California Lawyers Association.

In 2023, Michael was selected for inclusion in the Southern California Super Lawyers list by the publishers of *Los Angeles* magazine and *The Journal for Law & Politics* magazine – a distinction recognizing only 5% of the attorneys in Southern California (excluding San Diego).

In his free time, Michael enjoys spending time with his family, going to the beach, and playing golf.

## PROFESSIONAL BACKGROUND

Brown & Streza LLP, Irvine, California  
Partner: 2021-Present  
Attorney: 2017-2021

Hopkins & Carley, ALC, Palo Alto, California: Attorney, 2009-2017

Richard Carpenter, Tax Attorney, San Diego, California: Attorney, 2008-2009

LL.M., Taxation, *summa cum laude*, University of San Diego School of Law, 2008

Juris Doctor, Santa Clara University School of Law, 2004

Bachelor of Arts, International Relations, University of Southern California, 2001

## PROFESSIONAL RECOGNITION

### 2023 "Southern California Super Lawyer"

Published by Southern California Super Lawyers magazine, The New York Times (Los Angeles and Orange County distribution), *Los Angeles* magazine and *The Journal for Law & Politics*. Only 5% of the attorneys in Southern California (excluding San Diego) receive this prestigious honor.

## PUBLICATIONS

**California Trusts and Estates Quarterly, Volume 22, Issue 4, 2016**

"Tips of the Trade: Transferring Public Stock to a Private Foundation"

## SPEAKING ENGAGEMENTS

**California Lawyers Association Third Annual Young Tax Lawyers Conference, 2016**

"Wealth Transfer Planning for Entrepreneurs"

**Annual Meeting of the California Tax Bar & California Tax Policy Conference, 2015**

"Tips and Techniques for Managing a Law Practice with Ethical Considerations"

**Silicon Valley Capital Club, 2014**

"Estate Planning 101: What Individuals, Couples, and Families Should Know"

**Annual Meeting of the California Tax Bar & California Tax Policy Conference, 2012**

"Retirement Plans, IRA Distributions, Rollovers and Roths"

## COMMUNITY INVOLVEMENT

**California Lawyers Association, Taxation Section: Past Executive Committee Member**

**California Lawyers Association, Taxation Section and Trusts and Estates Section: Member**

**Orange County Bar Association, Tax Law Section and Trusts and Estates Section: Member**

**Orange County Estate Planning Council: Member**