BROWN & STREZA
ATTORNEYS AT LAW

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Matt Brown

PARTNER

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RELATED PRACTICES

Ultra-High-Net-Worth Planning
Philanthropist Representation
Nonprofit Organizations

BIO

Matt Brown is a partner with the Orange County, California law firm of Brown & Streza LLP. Matt heads the firm's Tax, Trusts, & Estates Group and its Ultra-High-Net-Worth subgroup. He represents business owners and philanthropists in personal planning, business succession planning, and charitable planning. Matt is a Fellow of the American College of Trust and Estate Counsel (ACTEC) and a former adjunct professor of law at University of California, Irvine School of Law.

Matt is a Certified Specialist in Estate Planning, Trust & Probate Law by the California State Bar Board of Legal Specialization and has been included in the Top 50: Orange County Super Lawyers list every year since 2016.

Matt has been quoted twice in the *Wall Street Journal*, twice in the *Orange County Register,* and in various other publications. Matt is also a frequent speaker and a published author on advanced estate planning, business succession, tax and philanthropy topics.

Matt earned his undergraduate degree in Agricultural and Managerial Economics from the University of California at Davis and his Juris Doctor degree, cum laude, from Southern Methodist University Dedman School of Law, where he was a member of the Southern Methodist University Law Review.

Matt lives in Ladera Ranch, California with his wife, Julie, and their four children: Michael, Ryan, Kevin, and Cassidy. The entire family attends Crossline Community Church in Laguna Hills, California.

PROFESSIONAL BACKGROUND

Brown & Streza LLP, Irvine, California
Partner, 2008-Present
Attorney, 2002-2008

University of California, Irvine School of Law: Adjunct Professor, 2014-2015

Thompson & Knight LLP, Dallas, Texas (merged with Holland & Knight in 2021)
Associate Attorney, 2000-2002

Winstead, Dallas, Texas: Associate Attorney, 1999-2000

Juris Doctor, *cum laude*, Southern Methodist University School of Law, 1999
Southern Methodist University Law Review: Member
Phi Delta Phi Legal Honor Society: Member

Bachelor of Science, Agricultural and Managerial Economics, University of California Davis, 1996

Licensed to practice law in both Texas (Inactive) and California

PROFESSIONAL RECOGNITION

American College of Trust and Estate Counsel (ACTEC): Fellow (Member), October 2014
Elected to membership by demonstrating the highest level of integrity, commitment to the profession, competence and experience as trust and estate counselors

Certified Specialist
Certified Specialist in Estate Planning, Trust & Probate Law by the California State Bar Board of Legal Specialization

AV® Preeminent™ Rating, Martindale-Hubbell
Martindale-Hubbell Peer Review Ratings are established by lawyers and judges who have personal knowledge of an individual attorney's work and ethical standards.
An AV® certification mark is a significant rating accomplishment - a testament to the fact that a lawyer's peers rank him or her at the highest level of professional excellence.

2016 - 2023 "Top 50 Orange County 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*.

2015 - 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.

2011 "40 Under 40" as published in OC Register Metro, May 2011
Honors top young professionals in Orange County based upon individual accomplishments, current projects and standing in the community, among other factors

2011 - 2014 "OC Top Attorney" (Estate Planning) as published in *OC Register Metro*, August 2011, August 2012, August 2013, and August 2014

2008 - 2014 "Southern California Super Lawyers-Rising Star"
Published by *Los Angeles* magazine and *The Journal for Law & Politics.*

COMMUNITY INVOLVEMENT

American College of Trust and Estate Counsel (ACTEC) – Fellow (Member)
Orange County Estate Planning Council – Member; former Board Member
University of California, Irvine - Center for Investment and Wealth Management – Charter Member
Kingdom Advisors – Charter Member
Crossline Community Church – Member
Society of Trust and Estate Practitioners of Orange County (STEP-OC) – Founding Board Member; Member
Planned Giving Round Table of Orange County – Past President
American Bar Association – Member
California Bar Association – Member
Texas Bar Association – Member (Inactive)
College of the State Bar of Texas – Member
Phi Delta Phi Legal Honor Society – Member

PUBLICATIONS

Leimberg Information Services, Inc., May 2020

> Co-author, Executing Estate Planning Documents During the Pandemic and the Slow Return to the "New Normal"
> Signing During Coronavirus - California

New York University 73rd Institute on Federal Taxation, Chapter 16

> Co-author, Converting Ordinary Income into Capital Gains Using the Early Termination of Private Trusts and Charitable Remainder Trusts

California Trusts & Estates Quarterly, Fall 2014

> Co-author, California Income Tax Issues for Non-California Trusts - Part II

California Trusts & Estates Quarterly, Spring 2014

> Co-author, California Income Tax Issues for Non-California Trusts - Part I

Leimberg Information Services, Inc., March 2014

> Co-author, California ING Trusts: A Cautionary Tale of Your Future State Laws?

CEB Business Succession Planning: Strategies for California Estate Planners and Business Attorneys, June 2014

> Author of topic in Insurance Planning Chapter titled Use of Life Insurance in Estate Planning

Wealth Management Frontier Journal, December 2013, UCI - The Paul Merage School of Business, Center for Investment and Wealth Management

> Estate Tax Planning During Economic Uncertainty

CEB Business Succession Planning: Strategies for California Estate Planners and Business Attorneys, June 2012

> Author of topics in Insurance Planning Chapter titled: Split Dollar Agreements - update
> Nonqualified Deferred Compensation Plans, Employee Stock Ownership Plans, and Stock Options - update
> Captive Insurance Companies - update

CEB Business Succession Planning: Strategies for California Estate Planners and Business Attorneys, June 2010

> Author of topics in Insurance Planning Chapter titled:
> Split Dollar Agreements
> Captive Insurance Companies
> Nonqualified Deferred Compensation, Captive Insurance Companies, and Split Dollar Life Insurance Planning

The WealthCounsel Quarterly, January 2009
Fat-Free Fat: Nontax Considerations for Discussing Philanthropy with Your Clients

WealthCounsel Estate Planning Strategies: Collective Wisdom, Proven Techniques, December 2008
Author of chapter, Conservation Easements – How to Give Your Land Away but Still Use It

Orange County Business Journal Keys to Wealth Management Supplement, June 30, 2008
The Life Cycle of the Entrepreneurial Business: Wonder, Blunder, Thunder, Plunder

MEDIA MENTIONS

Advancing Philanthropy Magazine, December 2007
Life Settlements: Giving While Living

World Vision - The Advisor, November 2007
Helping Clients See the "Big Picture"

Wall Street Journal, March 21, 2007
Deconstructing a New Capital-Gains Strategy: 'Structured Sales' Aim to Ease Tax Bit, but Returns Are Slim And Benefits Aren't Ensured

Orange County Register, December 29, 2006
Samueli Disputes $2.9 Million IRS Bill

Orange County Register, December 3, 2006
IRS Yet to Rule on Product

Research Magazine, January 2004
Optimizing Charitable Giving

Wall Street Journal, December 8, 2003
Pritzkers Made a 'Tax-Driven' Deal

SPEAKING ENGAGEMENTS

NATIONAL AUDIENCE

National Association of Estate Planners & Councils - The Robert G. Alexander Webinar Series, September 14, 2022, National Videoconference
Spousal Trusts: Opportunties and Pitfalls

56th Annual Heckerling Institute on Estate Planning – University of Miami School of Law, March 28-April 1, 2022, National Videoconference
Co-Presenter, State Income Taxation of Trusts: Even Florida Practitioners Should Know This Stuff!

ACTEC Annual Meeting, Fiduciary Income Tax Committee, March 9-14, 2022, San Diego, California
Co-Presenter, California Income Taxation of Trusts

Society of Trust and Estate Practitioners USA: 9th Annual Institute on Tax, Estate Planning and the Economy, February 3-4, 2020, Newport Beach, California
Co-presenter, What's in it For Me? Income Tax Planning with Irrevocable Trusts

The 39th Annual Tax & Estate Planning Forum, October 10, 2019, San Diego, California
Beyond Estate Taxes: Trusts Are for Income Taxes, Too

CalCPA 2018 Estate & Trust Planning Conference, Golden Gate University, July 17, 2018, San Francisco, California
Beyond the ING: California Income Tax Planning with Traditional Irrevocable Trusts

Society of Trust and Estate Practitioners USA: 7th Annual Institute on Tax, Estate Planning and the Economy, February 15-16, 2018, Newport Beach, California

Co-presenter, Different Approaches to Sophisticated Tax Strategies

Society of Trust and Estate Practitioners USA: 6th Annual Institute on Tax, Estate Planning and the Economy, January 23-26, 2017, Newport Beach, California

Micro-Captives For Closely Held Businesses: Is This the End or Just the Beginning?

Society of Trust and Estate Practitioners USA: 5th Annual Institute on Tax, Estate Planning and the Economy, January 26-28, 2016, Irvine, California

Intellectual Property Assets: Income Tax, Estate Tax and Philanthropic Considerations

The American College of Trust and Estate Counsel (ACTEC): 2015 Summer Meeting, Quebec City, Canada, June 18, 2015

Co-presenter, Leaving on a Jet Plane? Tax and Tax-Related Considerations for Individuals Moving Between States

Society of Trust and Estate Practitioners USA: 4th Annual Institute on Tax, Estate Planning and the Economy, January 22-24, 2015, Irvine, California

Incomplete Gift Nongrantor Trusts: State and Federal Income Tax Considerations

34th Annual Southern California Tax & Estate Planning Forum, October 16-18, 2014, San Diego, California

Incomplete Gift Nongrantor Trusts: State and Federal Income Tax Considerations

Asian Agents Conference III, San Diego, California, March 12-14, 2014

Estate Planning Risk Barometer: Does Your Client's Estate Plan Truly Protect the Family?

Society of Trust and Estate Practitioners USA: 3rd Annual Institute on Tax, Estate Planning and the Economy, January 30-February 1, 2014, Irvine, California

Building Flexibility into Charitable Remainder Trusts: Income Deferral, Accelerated Gifting, and Early Termination

37th Annual Notre Dame Tax & Estate Planning Institute, September 15-16, 2011, South Bend, Indiana

Early Termination of Private Trusts and Charitable Trusts: Valuation of the Interests and the Allocation of Income Tax Basis

WealthCounsel, March 1-2, 2010, Dallas, Texas

Planning in a Low Interest Rate Environment

WealthCounsel – The Advisors Forum, February 17, 2010

Understanding (and Explaining) Interest-Rate-Sensitive Strategies

15th Annual Adventist Attorney's Association Conference, November 12, 2009, Phoenix, Arizona

Estate Planning: Key Considerations in Today's Economy

Hawaii Tax Institute, October 21, 2009, Honolulu, Hawaii

Special Insurance Planning Session: Washington Update and Trends on Tax Issues Involving Life Insurance and What Trustees Should Look For In Insurance Providers and Carriers

Hawaii Tax Institute, October 22, 2009, Honolulu, Hawaii

Special Insurance Planning Session: A Wealth Transfer Advisor's Guide to Understanding Life Insurance in a Trust

Hawaii Tax Institute, October 22, 2009, Honolulu, Hawaii

Special Insurance Planning Session: Creating Liquidity and Sophisticated Uses of Life Insurance in Business Planning Transfers

Christian Legal Society: Gift Planning Conference, October 15, 2009

Estate Freezes: The Basics and the Math

WealthCounsel – The Advisors Forum, October 15, 2009
Estate Tax, Income Tax, and Life Insurance Planning with Charitable Lead Trusts

American Bar Association: Section of Real Property, Trust and Estate Law, September 1, 2009
"Captive" Insurance Companies and Closely Held Enterprises: Income Tax and Transfer Tax Opportunities and Implications

WealthCounsel, March 1-2, 2009, San Diego, California
Planning in a Low Interest Rate Environment

Hawaii Tax Institute, October 21, 2008, Honolulu, Hawaii
The Use of Captive Insurance by Closely Held Enterprises – Income Tax and Transfer Tax Implications and Opportunities

Utah Captive Association Annual Conference, September 19, 2008
The Use of Captive Insurance Companies in Estate Planning

Business Enterprise Institute, Inc., August 15, 2008
Exit Planning and Charity

WealthCounsel – The Advisors Forum, August 13, 2008
The Use of Captive Insurance in Estate and Business Planning

WealthCounsel – The Advisors Forum, May 14, 2008
Income Tax Rules Every Wealth Planner Should Know

Institute for Christian Gift Planning Counsel, Orange County, California, April 27, 2006
The Tax Economics of Noncharitable Tax Deferral Techniques: Serious Competition for the CRT or Marketing Fluff?

Institute for Christian Gift Planning Counsel, Orange County, California, April 27, 2006
Funding CRTs with Debt-Encumbered Assets: Hazards and Heroics

LOCAL AUDIENCE

Society of Trust and Estate Practitioners Orange County, Newport Beach, California, June 14, 2023
What every advisor should know but probably doesn't about Pre-Sale Planning

Gursey Schneider LLP, Live Interactive Webinar, January 25, 2023
Basic Estate Planning for Forensic Accountants

OCBA Trusts & Estates, Elder Law, & Conservatorship Section Annual Seminar, Costa Mesa, California, October 26, 2022
Trust Protectors: Planning, Adminstration, and Litigation Considerations

Cutler Investment Group, Newport Beach, California, February 28, 2022
Estate Planning Update

Merrill Lynch Office, Newport Beach, California, December 19, 2018
Co-presenter, Unified Approach to Business and Personal Planning

Executive Next Practices Forum, Irvine, California, August 9, 2018
Panelist, New Approaches to Strategic Transactions for 2018 and Beyond

Pacific Advisors Group, Newport Beach, California, May 24, 2018
Beyond the NING: California Income Tax Planning with Traditional Irrevocable Trusts

North San Diego County Estate Planning Council, San Diego, California, May 1, 2018
Beyond the NING: California Income Tax Planning with Traditional Irrevocable Trusts

Estate & Trust Planning Council of Long Beach, California, April 5, 2018
California Income Tax Planning with Irrevocable Trusts

Make A Wish Estate Planning Luncheon, Irvine, California, November 17, 2016
Charitable Estate Planning

First American Study Group Luncheon, Santa Ana, California, November 2, 2016
Estate Planning Techniques for Intellectual Property Assets

CPA Study Group Breakfast, Costa Mesa, California, October 25, 26 and 27, 2016
Income Tax Planning Considerations on the Sale of a Business

Hart King Office, Santa Ana, California, September 20, 2016
Co-presenter, Realizing Wealth Through Effective Estate & Succession Planning

First American Study Group Luncheon, Santa Ana, California, August 15 and 22, 2016
Estate Planning Techniques for Intellectual Property Assets

USC Family Business Program Meeting: Realizing Wealth and Estate Planning, Newport Beach, California, May 18, 2016
Preserving Wealth Through Effective Estate Planning

First American Study Group Luncheon, Santa Ana, California, May 3, 4 and 17, 2016
Estate Planning Techniques for Intellectual Property Assets

Continuing Education of the Bar (CEB)/UCLA 38th Annual Estate Planning Institute, Manhattan Beach, California, April 30, 2016
Leaving on a Jet Plane? Tax and Tax-Related Considerations for Individuals Moving Into or Out of California

The Community Foundation - The Philanthropic Summit, Rancho Las Palmas, California, October 6, 2015
The Fruit or the Tree? Planned Giving for Intellectual Property Assets

The State Bar of California - Trusts and Estates Section Webinar, California, July 22, 2015
NINGs, DINGs, and Dingalings: State Income Tax Planning with Nongrantor Trusts

Partnership for Philanthropic Planning of Greater Los Angeles - 2015 Western Regional Planned Giving Conference, Costa Mesa, California, May 28, 2015
The Fruit or the Tree? Planned Giving for Intellectual Property Assets

Continuing Education of the Bar (CEB) - California, Webcast, May 13, 2015
Co-presenter, My Nephew Started a Dot Com and Asked for Money, Now What?

Annual Advanced Planning Forum for the National Association of Insurance and Financial Advisors (NAIFA) - Los Angeles and San Fernando Valley Chapters, Sherman Oaks, California, April 23, 2015
Co-presenter, Co-creating the Future: Corporate Financial Efficiencies to Amplify Personal Net Wealth

Financial Planning Association Orange County Chapter, Irvine, California, February 18, 2015
Spotting Philanthropic Planning Opportunities: A Checklist Approach

North San Diego County Estate Planning Council, San Diego, California, July 1, 2014
Incomplete Gift Nongrantor Trusts: State and Federal Income Tax Considerations

Saddleback Memorial Foundation Estate Planning Workshop, June 11, 2014
Spotting Philanthropic Planning Opportunities: A Checklist Approach

Boys Scouts of America, March 5, 2014
Spotting Philanthropic Planning Opportunities: A Checklist Approach

Financial Planning Association Orange County Chapter, Irvine, California, February 19, 2014
Team Approach Barometer: Are You Really a Team Player?

BGA Study Group, Corona del Mar, California, February 13, 2014
Beneficiary Defective Inheritor's Trust

Allied Professional Summit 2013, Newport Beach, California, October 23, 2013
Anatomy of a Trust: Key Considerations in Preparing and Identifying Quality Trust Documents

Planned Giving Round Table - Inland Empire, Redlands, California, September 19, 2013
Using Charitable Concepts in Business Exit Planning

California Society of CPAs Estate Planning Interest Group, Newport Beach, California, August 28, 2013
Estate Planning for Moderate and Large Estates

Olive Crest Panel Presentation, Costa Mesa, California, May 21, 2013
Families That Give Together 'Live Forever'

Lincoln Financial, Irvine, California, May 20, 2013
Integrated Estate and Business Planning in Today's Economy

Financial Planning Association Orange County Chapter, Irvine, California, May 15, 2013
Estate Planning Risk Barometer: Does Your Client's Estate Plan Truly Protect the Family?

Boy Scouts of America, March 20, 2013
Charitable Planning is More ATRActive Than Ever - Ethical & Tax Considerations in Planned Giving

Orange County Advisors in Philanthropy, October 31, 2012
$5M Tax-Free Gifts? Going, Going, Gone

Allied Professionals Summit 2012, October 10, 2012
Case study discussion panelist, Ways to Effectively Collaborate with Other Professionals from Finance Related Industries

Olive Crest Planned Giving Advisor Forum, September 19, 2012
$5M Tax-Free Gifts? Going, Going, Gone

Financial Planning Association Orange County Chapter, Irvine, California, August 29, 2012
Deposing the Benevolent Dictator: Transitioning Ownership and Control of the Family Business

California Society of CPAs Financial Planning Interest Group, September 22, 2011
Roth IRA Conversions and IRA Trusts

Orange County Bar Association Trusts & Estates Section, July 13, 2011
Estate Planning Opportunities for 2011 and 2012

Northwestern Mutual Financial Network "Estate Planning Day" Regional Meeting, June 9, 2011
Estate Planning Opportunities for 2011 and 2012

UCI Paul Merage School of Business Private Wealth Management Course, May 10, 2011
Advanced Estate Planning
MBA course at UCI

"It's Your Estate," Newport Beach, California, May 9, 2011
IRA; 401k; 403b and 457 Plans Distributions

Financial Planning Association Orange County Chapter, Irvine, California, February 16, 2011
The 2011 Tax Update - How It Affects Your Clients and Your Practice

Bob Larsen KCAA Radio, January 17, 2011
Building Wealth...and Keeping It

Financial Planning Association Orange County Chapter, Irvine, California, November 17, 2010
Estate Freezes: The Basics and the Math

"It's Your Estate," Orange, California, October 27, 2010
Maximizing the Tax Benefits of Your IRA Assets

Bank of the West Wealth Management Group, Newport Beach, California, August 5, 2010
Estate Freezes: The Basics and the Math

New York Life Covina Valley General Office, Pomona, California, May 21, 2010
Estate Freezes: The Basics and the Math

"It's Your Estate," Newport Beach, California, May 10, 2010
Maximizing the Tax Benefits of Your IRA Assets

Community Foundation Riverside, Riverside, California, May 5, 2010
Business Sale Options in Today's Marketplace

Estate Planning and Trust Council of Long Beach, California, March 9, 2010
The Roth Conversion Opportunity

North San Diego Estate Planning Council, San Diego, California, December 1, 2009
Estate Freezes: The Basics and the Math

Estate Planning and Trust Council of Long Beach, California, November 17, 2009
Estate Freezes: The Basics and the Math

"It's Your Estate" 2009, October 28, 2009
Distribution Planning for Retirement Plans

Partnership for Philanthropic Planning of Orange County: 2009 Charitable Professionals Series Primer, September 9, 2009
Tax Smart Giving – Case Study Presentation

Bank of the West Wealth Management Group, Sacramento, California, July 21, 2009
Exiting Your Business Without Taxing Yourself
Client-centered presentation on income tax planning for business owners

Trinity Financial Partners, Ontario, California, June 30, 2009
Charitable Planning Update

Bank of the West Wealth Management Group, Newport Beach, California, May 16, 2009
Taming the Tax Tiger: Wealth Retention and Tax Strategies for Today's Economy
Client-centered presentation delivered to CPAs and their clients
Co-Presented with Jerry Hesch, graduate tax law professor at University of Miami Heckerling School of Law

FMC Financial Group, Newport Beach, California, May 11, 2009
Advanced Planning Workshop

Bank of the West Wealth Management Group, Newport Beach, California, April 30, 2009
Taming the Tax Tiger: Wealth Retention and Tax Strategies for Today's Economy

Planned Giving Round Table of Los Angeles, April 23, 2009
The Advisor's Role in Philanthropy

Planned Giving Round Table of Los Angeles, April 23, 2009
Estate Freezes: The Basics and the Math

Financial Planning Association of Orange County, February 18, 2009
Beyond the Stretch IRA Trust: Advanced IRA Distribution Planning

Orange County Bar Association Trusts & Estates Section, February 11, 2009
Estate Freezes: The Basics and the Math

Estate Planning and Trust Council of Long Beach, November 20, 2008
The Advisor's Role in Philanthropy

California Society of CPAs, Orange County/Long Beach Chapter Financial Planning Interest Group, October 16, 2008
Advanced Income Deferral

Association of Fundraising Professionals, Orange County Chapter, January 23, 2007
Donor Outlook for 2007: Accountability; Your Donors are Watching You – Will They Like What They See?

Planned Giving Round Table of Orange County, Irvine, California, October 5, 2006
Funding CRTs with Debt-Encumbered Assets: Hazards and Heroics

Inland Empire Planned Giving Round Table, Redlands, California, July 21, 2005
Funding Split-Interest Trusts with Difficult Assets

The Financial Planning Association Orange County Chapter, Irvine, California, May 18, 2005
Estate Planner's Toolbox

Planned Giving Round Table of Orange County, Irvine, California, May 5, 2005
Debunking the Myths of the Private Annuity Trust: How Not to Sell Appreciated Assets

Estate Planning Council of South Orange County, Mission Viejo, California, April 5, 2005
Debunking the Myths of the Private Annuity Trust: How Not to Sell Appreciated Assets

Planned Giving Round Table of Southern California, Glendale, California, April 22, 2004
Taking Zero-Tax-Planning to the Next Level

Estate Planning Council of South Orange County, Mission Viejo, California, April 6, 2004
Creative Uses of Preferred Partnerships and LLCs

Planned Giving Round Table of Orange County, Irvine, California, March 4, 2004
Taking Zero-Tax-Planning to the Next Level

Foundation for Christian Stewardship, Irvine, California, December 5, 2003
Advanced Planning Tools Seminar

Public Charities in Texas, Dallas, Texas, September 21, 2001
Charitable Trust Reformation
Frequent seminars presented to attorneys, CPA, and financial planners on income tax planning, estate planning, and charitable planning