MATT BROWN

PARTNER

Matt.Brown@brownandstreza.com

PRACTICE AREAS

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

ABOUT

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, 1/28/2011

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 - 2024 **"Top 50 Orange County Super Lawyer"**

2015 - 2024 **"Southern California Super Lawyer"**

2011 **"40 Under 40"** as published in **OC Register Metro**, May 2011

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"**

COMMUNITY INVOLVEMENT

American College of Trust and Estate Counsel (ACTEC) – Fellow (Member)

Orange County Estate Planning Council – Member; Former Board Member

USC Gould School of Law Trust and Estate Conference Planning Committee – 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 – Former 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

Family Enterprise USA The Voice of Family Business on Capitol Hill Podcast, June 2024
- Planning Now for the Expiration of the Tax Cut and Jobs Act

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, National Videoconference, September 14, 2022
- Spousal Trusts: Opportunties and Pitfalls

56th Annual Heckerling Institute on Estate Planning – University of Miami School of Law, National

Videoconference, March 28-April 1, 2022

- Co-Presenter, State Income Taxation of Trusts: Even Florida Practitioners Should Know This Stuff!

ACTEC Annual Meeting, Fiduciary Income Tax Committee, San Diego, California, March 9-14, 2022

- Co-Presenter, California Income Taxation of Trusts

Society of Trust and Estate Practitioners USA: 9th Annual Institute on Tax, Estate Planning and the Economy, Newport Beach, California, February 3-4, 2020

- Co-presenter, What's in it For Me? Income Tax Planning with Irrevocable Trusts

The 39th Annual Tax & Estate Planning Forum, San Diego, California, October 10, 2019

- Beyond Estate Taxes: Trusts Are for Income Taxes, Too

CalCPA 2018 Estate & Trust Planning Conference, Golden Gate University, San Francisco, California, July 17, 2018

- 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, Newport Beach, California, February 15-16, 2018

- 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, Newport Beach, California, January 23-26, 2017

- 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, Irvine, California, January 26-28, 2016

- 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, Irvine, California, January 22-24, 2015

- Incomplete Gift Nongrantor Trusts: State and Federal Income Tax Considerations

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

- 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, Irvine, California, January 30-February 1, 2014

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

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

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

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

- 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, Phoenix, Arizona, November 12, 2009

- Estate Planning: Key Considerations in Today's Economy

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

- 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, Honolulu, Hawaii, October 22, 2009

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

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

- 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, San Diego, California, March 1-2, 2009

- Planning in a Low Interest Rate Environment

Hawaii Tax Institute, Honolulu, Hawaii, October 21, 2008

- 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 26, 2024

- The Corporate Transparency Act is Just the Beginning: CTA Compliance and Regulatory Ruminations for Trust & Estate Practitioners

OCBA Trusts & Estates Section, Live Interactive Webinar, May 8, 2024

- The Corporate Transparency Act is Just the Beginning: CTA Compliance and Regulatory Ruminations for Trust & Estate Practitioners

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