BROWN | STREZA

MICHAEL P. VARELA, J.D., LL.M.

PARTNER

Michael.Varela@brownandstreza.com

PRACTICE AREAS

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

ABOUT

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 2023-2024, 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

Masters of Law (LL.M.) in 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

2023-2024 **"Southern California Super Lawyer"**

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 – Former 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