Michael H. Barker

Partner | Richmond

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Michael serves as co-leader of McGuireWoods private wealth services practice group, devoting much of his time to representing high-net-worth individuals and families with respect to complex tax, estate planning and trust and estate administration matters. Michael also regularly represents fiduciaries and beneficiaries involved in trust or estate litigation and other disputes.

Michael advises individual clients, families, and closely-held businesses on various complex matters involving estate, gift, income, and generation-skipping transfer taxes and also routinely advises family businesses in intricate business succession and planning matters.

As a member of McGuireWoods' fiduciary advisory services practice group, Michael also frequently advises corporate and individual fiduciaries regarding tax and administration matters related to the fiduciary's diverse duties and broad-ranging discretionary decisions.

Michael also regularly represents public charities, private foundations, and charitable trusts in obtaining tax exemption and advises exempt organizations in various governance, tax, and compliance matters. His work also includes charitable gift planning, including through the use of charitable trusts and other instruments.

While earning his law degree at the Georgetown University Law Center, Michael also earned a master's degree in Public Policy from the Georgetown Public Policy Institute and served as a Senior Editor of the Georgetown Public Policy Review.

EXPERIENCE

- Provided comprehensive estate, trust, tax and closely-held business planning advice to high-net-worth individuals and families.
- Advised clients on international estate planning matters, including the operation of various estate and gift tax treaties.
- Advised executors and trustees of substantial estates and trusts regarding matters of administration and fiduciary responsibilities.

EDUCATION

- Georgetown Public Policy Institute, MPP, 2008

- Georgetown University Law Center, JD, cum laude, 2008
- California Lutheran University, BA, summa cum laude, 2003

ADMISSIONS

- North Carolina
- Virginia

HONORS

- *The rules of professional conduct in some jurisdictions require disclosure of selection methodology for certain public accolades and recognitions. Click here to view available selection methodologies.*
- Selected for inclusion in *The Best Lawyers in America*, Trusts and Estates, 2022-2026
- Named “Lawyer of the Year,” Richmond, Trusts and Estates, *Best Lawyers*, 2024
- Selected for inclusion, Private Wealth Law, “Up and Coming,” Virginia, 2020; Band 3, Virginia 2021, 2022, 2023, *Chambers HNW Guide*
- Selected for Inclusion in “Virginia’s Legal Elite,” Taxes/Estates/Trusts/Elder Law, *Virginia Business*, 2017, 2018, 2020
- Named to “Virginia Rising Stars,” Estate Planning and Probate, Super Lawyers, Thomson Reuters, 2015-2018

PUBLICATIONS

- Co-author, "Virginia Supreme Court: Arbitration Clauses in Trusts Are Not Enforceable Against Beneficiaries", *Trusts and Estates Section Newsletter, Virginia State Bar*, August 23, 2022
- Author, "Virginia Supreme Court: Arbitration Clauses in Trusts Are Not Enforceable Against Beneficiaries", May 12, 2022
- Quoted, "‘Kaestner’ Ruling May Have Only Narrow Impact on Estate Planning", *Bloomberg Tax*, June 24, 2019
- Author, "The Simplicity Trap: Estate Tax Return Filing Requirements in the Context of Portability", *Trusts and Estates Section Newsletter, Virginia State Bar*, June 1, 2019
- Quoted, "Ask the HR agony aunt... Redundancies and personal situations", *Bloomberg Law*, April 16, 2019
- Author, "Chapter 6: Tax Planning", *Estate Planning in Virginia*, January 24, 2019
- Co-author, "Home Repair: A Handy Lawyer’s Guide to Fixing a Damaged QPRT", *Probate & Property*, January 8, 2019
- Author, "Recent Cases of Interest to Fiduciaries: January 2019", January 7, 2019
- Author, "Maryland Enacts New Statute of Limitations for Breach-of-Trust Actions", October 15, 2018

- Author, "Recent Cases of Interest to Fiduciaries: July 2018", July 24, 2018
- Author, "Georgia Governor Vetoes Domestic Asset Protection Trust Legislation", May 18, 2018
- Author, "Recent Cases of Interest to Fiduciaries: January 2018", January 2, 2018
- Author, "What the New Tax Law Means for Individuals and Closely Held Business Owners", December 20, 2017
- Author, "Asset Protection: Domestic and International Law and Tactics", *Thomson Reuters*, December 1, 2017
- Author, "Recent Cases of Interest to Fiduciaries: November 2017", November 27, 2017
- Author, "Recent Cases of Interest to Fiduciaries: May 2017", May 8, 2017
- Author, "Maryland Allows Use of Nonjudicial Settlement Agreements in Trust Administration", March 24, 2017
- Co-author, "Estate Planning in Virginia", *Virginia Lawyers Practice Deskbook*, August 16, 2016
- Author, "Recent Cases of Interest to Fiduciaries: July 2016", July 22, 2016
- Co-author, "My Spouse Died and All I Got Was ... Challenges in Determining and Asserting the Rights of Surviving Spouses", *Estate Planning & Fiduciary Law Newsletter*, July 20, 2016
- Author, "Recent Cases of Interest to Fiduciaries: February 2016", February 18, 2016

EVENTS

- Speaker, "Navigating Estate and Gift Planning in the Wake of the New Federal Tax Legislation," Annual Tax and Wealth Planning Update for Fiduciaries and Advisers, October 22, 2025
- Speaker, "No Loonies, Mo’ Problems: Gift Planning with Non-Cash Assets," The American College of Trust and Estate Counsel (ACTEC) 2025 Summer Meeting, Montreal, Canada, June 18, 2025
- Speaker, Modern Charitable Planning, Richmond, VA, March 26, 2025
- Speaker, "Planned Gifts of Complex or Difficult Assets," 21st Annual Nonprofit Seminar, October 8, 2024
- Speaker, "Modern Estate Administration: A Deeper Dive," 58th Annual Heckerling Institute on Estate Planning, Orlando, FL, January 10, 2024
- Speaker, Private Wealth Services Virtual Seminar Series, October 12, 2023

- Speaker, "So You Want a New Trustee? (Best Practices and Considerations for Removal and Replacement of Fiduciaries)," 57th Annual Heckerling Institute on Estate Planning, Orlando, FL, January 11, 2023
- Speaker, "An IRS Scouting Report: Areas of Audit Focus in the Estate Planning Arena," University of Texas Estate Planning Workshop, Austin, TX, December 2, 2022
- Speaker, "Fiduciary Litigation Update," Wealth Planning Scouting Report, November 1, 2022
- Speaker, "The Year in Review: An Estate Planner's Perspective of Recent Tax Developments," 41st Annual Trusts and Estates Seminar, Virginia CLE, Williamsburg, VA, October 27, 2022
- Speaker, "Advising the Personal Representative in the Administration of the Estate," The American College of Trust and Estate Counsel (ACTEC) 2022 Summer Meeting, Banff, AB, Canada, June 22, 2022
- Speaker, Perennial Problems Facing Corporate Fiduciaries, May 24, 2022
- Speaker, "A Scouting Report: Recent Developments in Federal Wealth Transfer Tax," Baker Tilly Annual Meeting, May 17, 2022
- Speaker, "Areas of IRS Audit Focus," Delaware Estate Planning Council, Wilmington, DE, February 2, 2022
- Speaker, "Paying for College: A Tax Planning Primer," American College of Trust and Estate Counsel (ACTEC) Family Estate Planning Guide, January 19, 2022
- Speaker, Estate Planning Strategies with Special Considerations, Richmond, VA, October 14, 2021
- Speaker, Estate Planning Strategies, Richmond, VA, February 11, 2021
- Speaker, "Adequate Disclosure: Strategies and Best Practices for Reporting Gifts," Virginia ACTEC Fellows Meeting, January 29, 2021
- Speaker, "IRS Scouting Report: Tax Proposals and Hot Topics," Virginia Peninsula Estate Planning Council, December 1, 2020
- Speaker, "State Income Taxation of Trusts," 79th Annual NYU Institute on Federal Taxation, November 20, 2020
- Speaker, Private Wealth Services Virtual Seminar Series, September 30, 2020
- Speaker, Business Planning Strategies, Richmond, VA, July 15, 2020
- Speaker, "What's Going to Happen to the Estate Tax and What Can We Do about it Now?," Richmond, VA, June 25, 2020
- Speaker, "A Scouting Report: Recent Developments in Federal Wealth Transfer Tax," Baker Tilly Annual Meeting, June 1, 2020

- Speaker, "Back to the Future – Or Looking Forward to the Past? Estate Planning in an Age of Ever-Changing Tax Law," Central Florida Estate Planning Council, Orlando, FL, January 16, 2020
- Speaker, "Estate Planning Fundamentals," NewMarket Corporation, Richmond, VA, October 8, 2019
- Speaker, "Dealing with Business Interests in Trusts," 14th Annual Fiduciary Advisory Services Seminar, October 2, 2019
- Speaker, "Litigation Lessons to Lessen Lamenting," NCBA 2019 Estate Planning and Probate Law Survey Course, NCBA Bar Center, Cary NC, September 27, 2019
- Speaker, "A Vacation Home Is All I Ever Wanted – Until I Didn't: Advising Clients Through the Thrills and Agonies of Legacy Property Ownership," The Conner-Zaritsky 40th Annual Advanced Estate Planning and Administration Seminar, Williamsburg, Virginia, May 4, 2019
- Speaker, Recent Federal Tax Developments: An IRS Scouting Report, New York, NY, May 1, 2019
- Speaker, "Fiduciary Case Law Update: What Planners (and Clients) Need to Know," 37th Annual Trusts and Estates Seminar, October 31, 2018
- Speaker, "Recent Developments in Estate Planning," Baker Tilly Estate and Trust Conference, May 31, 2018
- Speaker, "Cabins and Compounds – Boats and Biplanes: Planning for Vacation and Recreation Assets," 30th Annual RPTE Spring Symposia, ABA Section of Real Property, Trust & Estate Law, May 11, 2018
- Speaker, How to Advise Your Clients: Impact of the 2017 Tax Act on Estate, Income Tax, and Business Planning, January 16, 2018
- Speaker, "Succession Planning Environment: Issues and Opportunities for Closely-Held Family Businesses," Wells Fargo Thought Forum, November 15, 2017
- Speaker, "Don't Discount Discounts: Valuation of Closely Held Businesses in a Changing Regulatory Environment," 63rd Annual William and Mary Law School – 2017 Tax Conference, Tax Planning in an Era of Uncertainty, November 9, 2017
- Speaker, "Portability: 7 Years Later," 36th Annual Trusts and Estates Seminar, October 31, 2017
- Speaker, "Estate and Trust Update: Planning in an Era of Change," Richmond Private Business Study Group, October 17, 2017
- Speaker, "Asset Protection Devices in a World of Creditors and Predators," Virginia Bar Association 127th Annual Meeting, January 20, 2017

- Speaker, "Lessons from Virginia Fiduciary Litigation Cases," 35th Annual Trusts and Estates Seminar, October 27, 2016
- Speaker, "2704 Proposed Regs - Gone are the Good Old Days?," Richmond Private Business Study Group, October 18, 2016
- Speaker, "Primer on Key Tax Elections: Business Succession Planning," ABA RPTE/Tax Section Joint Fall Meeting, September 30, 2016

AFFILIATIONS

- Council Member, Wills, Trusts & Estates Section of the Virginia Bar Association, and a member of its Legislative Committee
- Fellow, The American College of Trust and Estate Counsel, 2019-present
- Vice-Chair, Business Planning Group, Real Property Trust & Estate Law Section, American Bar Association
- Member, Estate Planning and Fiduciary Law Section, North Carolina Bar Association
- Former Convener (President), Richmond Private Business Study Group
- Former Member, Board of Directors, Maymont Foundation