



MICHAEL H. BATE

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Michael Bate has extensive experience in preparing wills and trusts, premarital agreements and documents for succession plans and various estate planning strategies, as well as probate and estate/trust administration.

He has vast experience in forming, structuring and unwinding corporations, limited liability companies and partnerships and in mergers, reorganizations, and acquisitions/sales of businesses, as well as general and complex business and contract matters.

Mike also represents nonprofit corporations and advises clients on a wide range of income tax and estate tax matters.

He has exceptional expertise in structuring transactions and explaining them to his clients. Mike is recognized as a superb draftsman, preparing organized, concise and well written documents. Mike has enjoyed practicing law for over 45 years. He is AV® Preeminent™ rated by Martindale-Hubbell®, representing the highest rating in legal ability and ethical standards.

PROFESSIONAL ASSOCIATIONS

- State Bar of Arizona
 - Probate & Trust Section
 - Tax Law Section
- State Bar of Utah
- Gust Rosenfeld Executive Committee (former member)

PROFESSIONAL RECOGNITION

- *The Best Lawyers in America*®, Tax Law (2021-2022)

COMMUNITY INVOLVEMENT

- Desert Botanical Garden (former member, Board of Trustees)
- Utah State University Alumni Association, Arizona Chapter (former member, Board of Directors)

PRACTICE AREAS

- **Business/Corporate Law**
- **Taxation**
- **Trusts and Estates**

AREAS OF FOCUS

- Business/Corporate
- Mergers and Acquisitions
- LLC/Partnership
- Taxation
- Trusts and Estates
- Wills and Probate

EDUCATION

- New York University School of Law (LL.M., Taxation, 1977)
- University of Utah College of Law (J.D., 1976)
- Utah State University (B.S., Accounting, 1973, Phi Kappa Phi)

ADMISSIONS

- Utah (1976, inactive)
- United States Tax Court (1976)
- Arizona (1979)

LEGAL UPDATES & FIRM NEWS

JAN 19, 2022 - **LEGAL ALERTS**

Shining A Bright Light On Entity Owners And Applicants

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AUG 19, 2021 - **GENERAL**

Best Lawyers In America© 2022 Names Five Gust Lawyers "Lawyer Of The Year"; Five As "Ones To Watch"; And 38 As Leaders In Their Field

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