IceMiller

Miranda E. Morgan

Partner

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Miranda Morgan concentrates her practice in tax law, with a focus in gift, estate and trust taxation.

She advises individuals on estate planning, succession planning, charitable planning and wealth transfer planning. Miranda represents fiduciaries in estate administration matters and counsels trustees on trust administration and fiduciary responsibilities. She also represents clients in controversies with the Internal Revenue Service (IRS), including examinations and other proceedings at all administrative levels of the IRS.

Miranda received her Bachelor of Arts from The Ohio State University, *summa cum laude*. She received her juris doctor from The Ohio State University College of Law, graduating with honors, and was the chief managing editor of *The Ohio State Journal of Criminal Law*. While practicing law, Miranda earned her Master of Laws in Taxation (LL.M.) from Capital University Law School, *summa cum laude.*

Education

- The Ohio State University (B.A., 2001)
- The Ohio State University Moritz College of Law (J.D., 2005)
- Capital University Law School (LL.M., 2008)
  - Taxation

Admissions

- Ohio
- United States District Court - Southern District of Ohio
- United States Tax Court

Professional Affiliations

- Ohio State Bar Association Trust & Estates Section Council
- Worthington Estate Planning Council
- Columbus Bar Association

Services & Industries

- Business Owner Transition Planning
- Charitable Giving
- Equity-Based Compensation Programs
- Estate & Gift Planning
- Fiduciary Advisory Services
- Mergers & Acquisitions
- Nonprofit & Tax Exempt Services
- Premarital Agreements
- Tax
- Trust & Estate Administration
- Trusts, Estates & Private Wealth

- Ice Miller Board of Directors
- Former Practice Group Leader, Trust & Estates
- Former Vice Chair, Ice Miller Personnel Committee

Awards & Honors

- *The Best Lawyers In America*®, Tax Law and Trusts and Estates, 2021-2026
- *Columbus CEO*'s Top Lawyers List, Trusts and Estates, 2023-2025
- Forty Under 40, *Business First*, 2018
- Ohio *Super Lawyers* Rising Star, 2016-2019

Community Involvement

- Ronald McDonald House of Central Ohio, Board of Trustee Member, 2019-current ,Planned Giving Committee, 2015-current
- Court Appointed Special Advocates (CASA) of Franklin County, Board Member, 2013-2018, Chair of Internal Affairs Committee, 2017-2018
- Professional Council Member, The Columbus Foundation
- Leadership Columbus Class of 2014
- Volunteer Pro Bono Attorney, Low-Income Taxpayer Clinic, 2007-2008

Published In

- "Should My Family Office Be Concerned About Cybersecurity?" *Inside Indiana Business*, April 22, 2019
- "Business Equity Compensation: A Tutorial for Busy Entrepreneurs," *Rev 1 Ventures*, August 7, 2018
- "The Calm Before Reform: Wealth Transfer Strategies in an Uncertain Tax Environment," *Daily Herald Business Ledger,* September 21, 2017
- "Who Do You Trust? Estate planning benefits from a professional approach," *Columbus CEO*, January 2016
- "New IRS program allows workers to be reclassified with minimal tax liability," *Tax Alert*, October 4, 2011

Thought Leadership

July 15, 2025
New Federal Estate and Gift Tax Lifetime Exemption Amount Begins in 2026 (and a Few Other Tax Law Changes of Note Under OBBBA)

August 4, 2021
The Potential for Major Estate Tax Changes During the Biden Administration: What Can You Do?

May 18, 2020
Advanced Estate Planning Considerations in the Time of COVID-19

March 24, 2020
Estate Planning Fundamentals in the Time of COVID-19

Speaking Engagements

- Columbus Foundation Presentation, 2023
- "Highlights from the 2020 Heckerling Institute on Estate Planning," Ice Miller Tax Breakfast Exchange, Feb/March 2020
- "Structuring Philanthropy: Common Mistakes in Charitable Gift Planning and How to Avoid Them," Charitable Gift Planners of Central Ohio, February 5, 2020
- "Estate Plan Fails and How to Avoid Them," Ice Miller Tax Breakfast Exchange, June/July 2019
- "Family Office Fiduciaries - Fiduciary Duties and Best Practices to Avoid Conflict", Deloitte Family Office Forum, November 28, 2018
- "Estate Planning Process and Recommendations" (Panelist), ACG Women in Transactions Case Study, May 22, 2018
- "Planning for Clients with Diminishing Capacity":
  - Charitable Gift Planners of Central Ohio, May 2, 2018
  - Worthington Estate Planning Council, June 21, 2017
  - Ice Miller Tax Breakfast Exchange, March/April 2016
- "Tax Cuts and Jobs Act of 2017":
  - Columbus Bar Association, April 3, 2018
  - Columbus CEO Tax Talk for Businesses (Panelist), March 1, 2018
  - The Catholic Foundation, February 28, 2018
  - Ice Miller Tax Breakfast Exchange, January/February 2018
- "Duties of Individual Trustees":
  - Central Ohio Financial Planning Association Symposium, October 25, 2018
  - Tri-County Estate Planning Council, March 20, 2018
  - Ice Miller Tax Breakfast Exchange, July/August 2017
- "Women in Lodging Breakfast Panel," Ohio Hotel & Lodging Association Annual Conference, November 13, 2017
- "Update on 2017 Tax Reform Tax Cuts and Jobs Act H.R. 1," Ice Miller Tax Breakfast Exchange, November/December 2017
- "If It’s Broke…You Can Fix It! Consents, Releases and Private Settlement Agreements":
  - First-Knox National Bank, November 14, 2018
  - Central Ohio Estate Planning Council, May 15, 2018
  - Park National Bank, October 10, 2017
  - Huntington National Bank, April 22, 2016
  - Fifth Third Private Bank Conference, September 2015
- "A Trustee's Precarious Duty Navigating Through Family Dissension," 2017 Fifth Third Bank Trust Conference, April 25, 2017
- "Proposed 2017 Tax Reform and its Possible Impact on Your Clients," Ice Miller Tax Breakfast Exchange, January/February 2017
- "Planning to Minimize Income Taxes for Yourself and Your Beneficiaries," Delaware County Bank, February 16, 2016
- "Common Mistakes in Charitable Planning," Ice Miller Tax Breakfast Exchange, November/December 2015

- "Recent Developments That May Impact Clients' Estate Planning and Income Taxes":
  - Tri-County Estate Planning Council, October 20, 2015
  - Ice Miller Tax Breakfast Exchange, August/September 2015.
- "Do's and Don'ts of Planning with Self-Directed IRAs," Tax Breakfast Exchange, May/June 2015
- "Common Estate Planning Mistakes You Can Help Your Clients Avoid," Ice Miller Tax Breakfast Exchange, February/March 2015
- "Advising Clients Post DOMA Decisions":
  - Tri-County Estate Planning Council, September 16, 2014
  - Financial Planning Association of Central Ohio 2014 Symposium, September 9, 2014
  - Columbus Bar Association, 2014 Probate Law Institute, May 2014
  - Ice Miller Tax Breakfast Exchange, August/September 2013
  - Society of Financial Service Professionals, October 10, 2013
  - The Columbus Foundation Professional Council Meeting, October 31, 2013
- "Business Succession Planning Webinar," AMBA, July 23, 2014
- "What Every Woman Should Know About Estate Planning":
  - Delaware County Bank, February 19, 2014
  - Ice Miller Women's Event, Jan. 18 and 24, 2012
- "Estate Planning for the 99%," Ice Miller Tax Breakfast Exchange, May/June 2014
- "Understanding Tax Implications of Retirement Plan Beneficiary Designations and Coordination with Estate Plans," Ice Miller Tax Breakfast Exchange, Feb/March 2014
- "The Ohio Legacy Trust and Other Tax Protection Strategies Available to Your Client," Ice Miller Tax Breakfast Exchange, April/May 2013
- "Over the Cliff and Back: The Impact of the American Taxpayer Relief Act on Your Clients," Ice Miller Tax Breakfast Exchange, Jan. 2013