



## Michael H. Smith

### Director

T: (303) 894-4446

[msmith@fwlaw.com](mailto:msmith@fwlaw.com)

Michael represents individuals, families, and businesses in estate planning, corporate, and tax law matters. For more than four decades, he has counseled start-up companies, established businesses, and high net-worth families regarding tax implications and liabilities in their cases. A former Judge Advocate General with the U.S. Air Force, Mike is a thorough, relentless advocate for his clients.

In general business matters, Mike frequently counsels colleagues and clients regarding the tax implications related to mergers, acquisitions, dispositions, and complex business formations. He also works with clients regarding partnership taxation, real estate taxation, and tax issues related to closely held companies. Additionally, Mike has experience in a range of industries with reorganizations, divestitures, business succession planning, and other operational matters. His recent work includes helping structure a corporate acquisition for a natural gas marketing company that included negotiating complex multi-entity stock purchase agreement, a compensation agreement, a non-compete agreement, and a structured payment agreement. He strives to be highly active in studying updates related to corporate and partnership tax law.

For private families, Mike's practice emphasizes estate planning, including counsel related to gift, estate, and generation-skipping tax planning; revocable living trusts; irrevocable trusts, including charitable and life insurance trusts. He also advises clients regarding family limited partnerships and limited liability companies, wealth transfer planning, and probate matters. His focus in estate planning matters is on developing a legacy strategy that meets generational needs, and he works closely with families to create custom, strategic plans that align with their individual goals.

### Education

University of the Pacific, McGeorge School of Law, LL.M., Taxation  
University of Wyoming College of Law, J.D., *with honor*  
University of Wyoming, B.S., *with honors*

### Bar Admissions

Fairfield and Woods, P.C.

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## Practice Areas

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Corporate  
Entrepreneurs and Closely Held Businesses  
Litigation  
Mergers and Acquisitions  
Nonprofit and Tax-Exempt Organizations  
Wealth Planning, Trusts, and Estates  
Estate and Gift Planning  
Probate and Trust Administration  
Estate and Trust Litigation  
Family Business Succession Planning

## Sectors

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Banking and Finance

## Professional Affiliations

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- American Bar Association
  - Business Law Section, 1992 - present
  - Probate and Trust Law Section, 1992 - present
  - Taxation and Real Property Section, 1992 - present
- Colorado Bar Association
  - Business Law Section, 1992 - present
  - Taxation Section, 1992 - present
  - Trust and Estate Law Section, 1992 - present
- Denver Bar Association
- Rocky Mountain Estate Planning Council, 1992 - present

## Recognition

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- The Best Lawyers in America, 2018 -2025
  - Tax Law
  - Litigation - Trust and Estates
- Martindale-Hubbell AV Preeminent rated