Sonny F. Miller

Partner

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Sonny helps clients in all areas of estate and tax planning, trust and estate administration, and litigation.

Sonny is a partner in the Tax, Trusts and Estates Group and is also a member of the Trusts and Estates Litigation Group. His practice is focused on serving high net-worth individuals and families, closely-held business owners and executives, corporate fiduciaries, and charitable organizations, in all areas of estate and tax planning, including both domestic and international estate planning, trust and estate administration, and trust and estate litigation.

Domestic Estate Planning

Whether you are married or single, Sonny can assist you in achieving your estate planning objectives while minimizing taxes and future conflicts. From charitable planning to protecting your assets from creditors, Sonny can assist you in developing a plan that fits you and your family.

International Estate Planning

If you own assets in a foreign country or if you or your spouse is not a citizen of the United States, Sonny can help you navigate through the complex world of international tax and guide you through competing tax regimes and the impact of multi-country tax treaties. Sonny also assists foreign individuals who own real estate or other assets located in the United States.

Trust and Estate Administration

After the death of a loved one, Sonny can assist you and your family in administering the estate. From simple estate and trust administration to post-death tax planning, Sonny can help make the process run more smoothly and help you to avoid costly pitfalls.

Trust and Estate Litigation

Whether you are involved in a will dispute or a tax controversy, Sonny brings a wealth of

Education

- University of Iowa College of Law (J.D., 1997)
  - With Highest Honors; Order of the Coif; Articles Editor, *The Journal of Corporation Law*
- Oklahoma Baptist University (B.B.A., Finance and Banking, 1994)
  - Omicron Delta Kappa Honor Society
  - Zeta Chi Chapter of Mortar Board

Bar Admissions

- Texas
- Minnesota
- South Dakota

experience to help you through a difficult and often emotional situation. Sonny has represented families and corporate fiduciaries in non-tax controversies where there is a dispute as to the interpretation or administration of a will or trust. Sonny also represents individuals in front of the Internal Revenue Service and other tax authorities in connection with estate and gift tax valuations and audits.

Select Experience

Significant Estate Planning Representations

- Advises high net-worth families concerning general estate and income tax planning issues ranging from applicable exclusion amount and marital deduction planning to generation-skipping and charitable deduction planning.
- Represents wealthy international individuals with estate planning for assets within and without the United States. Representation focused primarily on Canadian citizens and residents, but also includes Mexican and European citizens and residents.
- Advises family offices in recommending and implementing estate plans for multiple generations of wealthy families.
- Assists married individuals with estate planning in both separate property and community property states (including the preparation of joint revocable trusts and community property agreements).

Professional Affiliations

- American Bar Association, Tax Section
- Minnesota State Bar Association, Chair of the Probate and Trust Section Council, Uniform Trust Code Committee, and Legislative Committee
- The American College of Trust and Estate Counsel

Accolades

- *Best Lawyers in America*®, 2025-2026
- *Minnesota Monthly*, “Top Lawyers in Minnesota,” 2024-2026
- *Chambers High Net Worth (HNW),* Private Wealth Law, Minnesota, 2018-2025
- Contributed more than 50+ Diversity hours, 2020-2021
- *Minnesota Super Lawyers*®, "Rising Star," 2002, 2008-2009, 2011-2012
- *MSBA*, North Star Lawyer, 2012-2013, 2015, 2019

Select Presentations

- “Community Property Accounts and Non-Probate Property Designations”, Carter Financial Management, April, 2005
- “Lions, Tigers and Bears . . . Estate Planning for Employees in the Global Jungle,” Minnesota Institute of Legal Education, September 2000
- Numerous presentations regarding estate planning issues to financial brokers, bankers, and groups of individuals

Insights

December 21, 2017

New Tax Act