



**MICHAEL HARRIS**  
**Partner**

200 East Palmetto Park Road, Suite 103  
Boca Raton, FL 33432  
Main: 954-525-4100  
Direct: 561-910-3049  
Fax: 954-525-4300  
Email: [harris@kolawyers.com](mailto:harris@kolawyers.com)

Michael R Harris is a partner in the Boca Raton office of Kopelowitz Ostrow P. A. He is a graduate of Wharton School of the University of Pennsylvania and Harvard Law School. He also has a Master of Law (in Taxation) from New York University. He practiced law in the Philadelphia area until 2001, and since then has been practicing in Boca Raton, Florida. His primary areas of practice are tax related, both estate tax planning, and income tax matters. He also is involved in estate and trust administration and disputes. He also has many years of experience in matters involving closely held businesses, including their formation, operation, acquisition and sale, and real estate matters. He has been a Martindale-Hubble AV preeminent rated attorney for many years.

**Primary Practice Area**  
Estate Planning

**Secondary Practice Area**  
Business Law

**Bar Admissions**  
Pennsylvania  
Florida

**Court Admissions**

U.S. Supreme Ct. Tax Court of the United States 3rd Dist. Ct. Of Appeals U.S. Dist. Ct.,  
Eastern Dist. of PA

**Education**

University of Pennsylvania – Wharton School – BS in Accounting

Harvard Law School – JD

New York University Law School – LLM in Taxation

Villanova University – MA in Political Science