

## **Allied Experts – Law Firms**



**David Wheeler Newman, JD, LLM**

### **Practice Area**

- Charitable Sector
- Tax
- Trusts & Estates

### **Legal Expertise**

Representation of individuals and families on estate planning and tax planning in connection with investment activities. Representation of charitable organizations pertaining to their tax exemption and charitable gift planning programs.

### **Industry Focus**

Charitable organizations and their donors

## **Education**

- New York University School of Law, LL.M. Taxation, 1979
- University of California Los Angeles School of Law, J.D., 1977
- Claremont McKenna College, B.A., 1973; cum laude

## **Court Admissions**

- California, 1978
- U.S. Tax Court, 1979

## **Representative Matters**

- Provides highly personalized tax and estate planning counsel to families, with some relationships spanning decades into the next generation of those families.
- Works with other advisors in the family office environment to coordinate and implement estate planning with philanthropic objectives, including advisory services to numerous family foundations.
- Served as the borrower's counsel for several independent schools utilizing tax-exempt bond financing for acquisition and construction of school facilities.
- Routinely represent charitable organizations, their officers and board members in various matters before the California Attorney General, including mergers of nonprofits, executive compensation and benefits, and the acquisition and disposition of assets.
- Represent foundations, donors and charities in negotiation and drafting of gift agreements to establish endowments, construct facilities and fund programs, including provisions covering restrictions on the use of funds, conditions to performance obligations and donor recognition through naming opportunities.
- Serve as lead attorney in the firm's engagement as general counsel to the UCLA Foundation, and advise a large number of other universities, colleges, hospital foundations, museums, environmental groups, social service agencies and other charities on endowment, fiduciary and gift planning matters.