David J. Winkowski

Chair, Trusts, Estates & Personal Planning

Co-Chair, Closely Held & Family Owned Businesses

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David Winkowski concentrates on taxation and estate planning for high-net-worth individuals, executives at publicly traded and privately held companies, and owners of closely held businesses and their families. David has extensive experience designing and implementing sophisticated estate plans, wills, inter vivos trusts, prenuptial agreements and family limited partnerships. In addition, he advises clients on a variety of asset-protection techniques.

Further, David represents individual and corporate executors and trustees regarding complex estate and trust administration issues, and has counseled clients in the administration of significant estates with assets subject to challenging valuations issues or fractional interest discounts, such as closely held business interests and working interests in oil and gas fields.

RESULTS

David has represented:

- an individual in the sale of the nonvoting stock of his Subchapter S corporation to an intentional grantor trust. The loan made by the individual to the trust in order to facilitate the sale was paid in full during his lifetime, which resulted in both the stock and the receivable from the loan being removed as assets from the individual's estate
- the executor of an estate with significant oil and gas interests, including working interests, to value such interests for federal estate tax and Pennsylvania inheritance tax purposes, sell a portion of the interests, and transfer the remaining interests to the beneficiaries of the estate
- a private equity fund real estate investment manager in the transfer of interests to a family limited partnership
- a client in connection with a multimillion dollar insurance trust, and, working with the client's life insurance adviser, was able to double the death benefit from the amount initially quoted
- a local university to provide advice regarding the structure of charitable gifts from donors
- an individual in the gifting of his business interests to one of his children and the creation of a life insurance trust to benefit the children who do not participate in the business

FOCUS

Closely Held & Family Owned Businesses
Estate & Tax Planning
Administration of Trusts & Estates
Business Succession Planning
Planned Charitable Giving
Trusts, Estates & Personal Planning
Environmental, Social and Governance

BAR ADMISSIONS

Pennsylvania
New Jersey

EDUCATION

J.D., *magna cum laude*, Villanova University School of Law, Order of the Coif

B.A., Fordham University

CPCU, American Institute for Chartered Property Casualty Underwriters

MEMBERSHIPS

Philadelphia Bar Association, Probate and Trust Law Section

Philadelphia Estate Planning Council

Board Member, Partners for Sacred Places

STRADLEY RONON

SPEAKING ENGAGEMENTS

- Presenter, “Unpacking the Corporate Transparency Act,” Stradley Ronon CLE
- Presenter, "Mitigation, Optimization & Maximization: Examining successful business transitions," Stradley Ronon
- Panelist, “Preparing Your Privately Held Business for a Liquidity Event,” Smart Business Virtual Dealmakers Conference
- Presenter, “Estate and Personal Planning”

PUBLICATIONS

- Co-author, “Navigating the Corporate Transparency Act and the Future of Beneficial Ownership Reporting,” The Review of Securities & Commodities Regulation

RECOGNITIONS

- The Best Lawyers in America

IN THE COMMUNITY

David is a member of the board of directors and secretary of the nonprofit organization Partners for Sacred Places.

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