LEECH | TISHMAN

David J. DelFiandra

Partner

Email: ddelfiandra@leechtishman.com
Phone: 412.261.1600
Office: 525 William Penn Place, 28th Floor
Pittsburgh, PA 15219

Also operates out of the Lakewood Ranch, FL office.

David J. DelFiandra works closely with individuals on sophisticated estate planning and administration issues impacting wealth preservation. This includes the preparation of estate plans designed to control and preserve wealth from one generation to another, and asset protection trusts offering maximum protection from future creditors or divorces. David previously served three terms on the firm's Management Committee and also spent many years leading the firm's Trusts & Estates Practice Group.

David focuses his practice on the preparation of Wills, Living Wills and Powers of Attorney, estate and trust administration, planning for individuals with special needs, pre-marital agreements, and the development of lifetime gifting programs and estate litigation. David routinely prepares and advises on Irrevocable Life Insurance Trusts ("ILITs"), Spousal Lifetime Access Trusts ("SLATs"), Grantor Retained Annuity Trusts ("GRATs"), Qualified Personal Residence Trusts ("QPRTs"), Charitable Remainder Trusts ("CRTs"), Intentionally Defective Grantor Trusts ("IDGTs"), Special Needs Trusts, Florida Homestead, Donor Advised Funds and Private Foundations. David also represents Executors and Trustees in estate and trust administration preparing Federal Estate tax returns, Federal Gift tax returns, Pennsylvania Inheritance tax returns, and Estate and Trust income tax returns.

Capabilities

Trusts & Estates
Nonprofits & Tax-Exempt Organizations
Tax

Admissions

Pennsylvania
Florida
West Virginia
U.S. District Court, Northern District of West Virginia

Academics

J.D., Thomas R. Kline School of Law of Duquesne University
B.S.B.A. in Accounting, The Ohio State University

Professional Memberships

Allegheny County Bar Association (Member, Probate and Trust Section)
Florida Bar Association (Member, Real Property, Probate and Trust Law Section)
West Virginia Bar Association
Estate Planning Council of Pittsburgh
Pennsylvania Association of Notaries

Faculty

Duquesne University School of Business – Certified Financial Planner CFP® Program (Faculty) – Estate Planning – 2005 to current
Robert Morris University, Master of Science in Taxation Program (Faculty) – Federal Estate and Gift Taxes and Estate Planning – 2000 - 2008

Publications

Duquesne Law Review
Pennsylvania Bar Institute

Speeches & Presentations

"Often Overlooked Issues in Estate Planning Affecting Donors," Pittsburgh Opera, 2024
"Trust Situs and Governing Law Considerations," Citrin Cooperman, 2024
"Practical Considerations after Connelly v. Commissioner," Millennium Brokerage Group, 2024
"Preparing for Sunset," Financial Planning Association of Pittsburgh Financial Forum, 2024
"The Estate Tax Exemption Sunsets Soon: Why Now is the Time to Protect Your Legacy," DBR & CO, 2024
"Improving Client Outcomes, Maximizing Charitable Giving and Minimizing Taxes," The Pittsburgh Foundation, AIP National Conference on Philanthropy, 2024
Podcast Episode 9- Estate Attorney, David DelFiandra: Tough Conversations Now Saves Millions in The Future (youtube.com)
Equilibrium Wealth Advisors FIN-LYT Podcast, 2023,
"Cross Functional Teaming: Improving Client Outcomes, Maximizing Charitable Giving and Reducing Taxes," Estate Planning Council of Pittsburgh, 2023
"Estate Planning Issues in 2023", MFA Wealth, 2023
"Case Study – Collaborate Philanthropy," The Pittsburgh Foundation and CooksonPeirce, 2023

Speeches & Presentations (cont.)

"Become the Tip of the Spear: Maximize Fundraising Success Leveraging Trusted Advisors," The Pittsburgh Foundation, National Association of Charitable Gift Planners, National Conference, Reno, Nevada, 2022
"Estate Planning in 2022," Confluence Financial Partners, 2022
"Secure Act and Elections, Estate and Charitable Planning," The Financial Planning Association of Pittsburgh, Financial Four'um, 2021
"State of the Charitable Union," Estate Planning Council of Pittsburgh, 2020
"Estate Planning," PNC Private Bank, 2020
"The Use of IRAs in Charitable Giving," Carnegie Museums of Pittsburgh, 2020
"The Secure Act and Charities," The Pittsburgh Foundation, 2020
"Secure Act and Elections, Estate and Charitable Planning," The Pittsburgh Foundation, 2020
"The Use of IRAs and Trusts in Charitable Planning," Washington County Community Foundation, 2020
"Estate Planning," McKamish, Inc., 2019
"Building Your Team: Engaging Advisors and Their Clients," The Pittsburgh Foundation, CFUnited National Conference, Las Vegas, Nevada, 2018
"Tax and Estate Planning," MFA Wealth, 2018
"Planned Giving: You Don't Have to Be an Expert, Just Know One," Greater Pittsburgh Nonprofit Partnership Summit, The Pittsburgh Foundation, 2017
"The Use of IRAs and Trusts in Charitable Giving," Emerging Philanthropy Conference, Pittsburgh Planned Giving Council, 2016
"Estate and Tax Planning," University of Pittsburgh Medical Center, 2016
"Asset Protection and Estate Planning," Financial Planning Association of Pittsburgh, 2015
"Estate and Trust Tax Law," University of Pittsburgh, Joseph M. Katz Graduate School of Business, 2014
"Including Charity in Estate Plans with IRAs," Pittsburgh Planned Giving Council, 2014
"Estate Planning," University of Pittsburgh, Joseph M. Katz Graduate School of Business, 2013
"Estate and Tax Planning," Robert Morris University, 2013
"Using Trusts as Building Blocks," Pennsylvania Bar Institute, 2013
"Use of Trusts in Estate Planning," Pennsylvania Bar Institute, 2013
"When Your Client Wants to Include Charity In Their Estate Plans," Financial Planning Association of Pittsburgh, Financial Forum, 2013
"Estate Planning," University of Pittsburgh, Joseph M. Katz Graduate School of Business, 2012
"Fundamentals of Estate Planning," Pennsylvania Bar Institute, 2012
"Estate Planning," University of Pittsburgh, Joseph M. Katz Graduate School of Business, 2011
"Using Trusts as Building Blocks," Pennsylvania Bar Institute, 2011
"Business Succession Estate and Tax Planning," Master Builders Association of Western PA, 2011
"Estate Planning," University of Pittsburgh, Joseph M. Katz Graduate School of Business, 2010
"Estate Planning in Uncertain Times," The Pittsburgh Foundation, 2010
"Fundamentals of Estate Planning," Pennsylvania Bar Institute, 2010
"Death and Taxes," Pennsylvania Bar Institute, 2010
"Estate Planning," University of Pittsburgh, Joseph M. Katz Graduate School of Business, 2009
"Use of Trusts in Estate Planning," Pennsylvania Bar Institute, 2009
"Post-Mortem Estate Planning," Pennsylvania Bar Institute, 2007
"Accounting for Estates and Trusts in Pennsylvania," Lorman Education Services, 2007
"Understanding and Drafting Trusts," Sterling Education Services, 2004
"Recent Updates In Estate Planning," Pennsylvania Institute of Certified Public Accountants, 2003
UPMC Financial Planning Seminars (Past Speaker)

Community Involvement

Animal Care and Assistance Fund (Board of Directors)
Duquesne University, CFP® Advisory Board
Leadership Pittsburgh, Leadership Development Initiative XIV
The Pittsburgh Foundation (Professional Advisors Committee)

LEECH | TISHMAN

David DelFiandra
ddelfiandra@leechtishman.com

Representative Transactions

Dave has extensive experience handling complex trusts & estates matters, including trust and estate planning and administration, wealth preservation strategies, special needs planning, and tax strategies.

- Represented the Executor of a $35M Estate involving the sale of a closely-held powered metals manufacturer and Family Limited Partnership owning acreage and mineral rights; implemented disclaimer to avoid assessment of Generation-Skipping Transfer Tax on transfers to decedent's grandchildren.
- Represented the Executor of a $50M Estate and defended the $2M audit of the estate's Federal Gift Tax return.
- Represented the Executor of an Estate and the Trustee of a Trust involving the creation of a Separate Trust for the surviving spouse to delay assessment of Pennsylvania Inheritance Tax.
- Advised client regarding late allocation of Generation-Skipping Transfer Tax exemption of Federal Gift Tax Returns.
- Represented various PGA Tour players in trust and estate planning and creation of Private Foundations.
- Represented various NHL players in trust and estate planning and asset protection planning including implementation of Generation-Skipping Trusts.
- Represented numerous clients in the creation of Spousal Lifetime Access Trusts in preparing for planned decreases in the applicable exclusion amount for Federal Estate Tax.
- Represented various clients in implementation of Charitable Remainder Trusts combined with the creation of Donor Advised Funds.
- Represented client in the sale of residence in a Qualified Personal Residence Trust as well as acquisition of replacement residence within two years to preserve Qualified Personal Residence Trust benefits.
- Represented numerous clients in transfer of situs of Irrevocable Trusts to another state to eliminate state trust income taxation.
- Represented numerous clients in change of residency from Pennsylvania to Florida to eliminate Pennsylvania Inheritance Tax on transfer of assets at death.
- Advised various clients regarding Florida Homestead protections.
- Served as Trustee of numerous Irrevocable Trusts.
- Counseled, drafted, and executed Grantor Retained Annuity Trusts and Intentionally Defective Grantors Trusts.
- Assisted numerous clients with the implementation of Irrevocable Life Insurance Trusts for bank-financed life insurance.
- Represented the Executor of an estate in which the decedent owed outstanding restitution to the U.S. Department of Justice; negotiated with U.S. Attorneys and other estate creditors to minimize debts owed by the decedent and preserve value of the estate.
- Advised client regarding estate plan structuring to prioritize and maintain WBE certification for client's woman-owned business.
- Represented Wealth Advisory Firm in transfer of ownership to next generation through various trust mechanisms.
- Represented Architecture Firm in transfer of ownership to next generation through establishment of an Irrevocable Trust.
- Represented national public banking institution in trust and estate matters.
- Represented public corporation in implementation of Foundation for charitable pursuits.
- Represented clients in establishment of Guardianship and Special Needs Trusts.