LEECH | TISHMAN

David DelFiandra
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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 FloridaHomestead 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 Trust.