

David T. Lewis

Partner

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There is a common misconception that estate planning is all about the latest fancy tax technique – some lawyers choose a favorite solution and then try to make it work for all their clients. A wealthy client once told me that after working with three large law firms, I was the only lawyer who asked him what result he wanted. We are a technically accomplished group; virtually everyone is a CPA or LL.M., and we know how to use the tax laws to our clients' best advantage. But our focus is on the result or target that each client has – on their unique definition of success. My personal goal is to be the last lawyer they need to hire.

David Lewis is one of the most experienced **trusts and estates** attorneys in the Carolinas, representing wealthy business owners and executives who have built successful closely-held companies. Having two primary areas of focus, planning/**estate administration** and **fiduciary and probate** litigation, David's strategic, intensely personal approach to fulfilling his clients' asset protection goals is unique. Working with generations of families for more than 25 years, David handles their most important and complex wealth management needs – asset protection, business succession and transition planning (whether to the next generation of the family or the most tax efficient sale to an unrelated purchaser), tax planning, using wealth to create charitable impact, and funding intergenerational trusts, which can protect wealth for several generations. With regard to the intensifying trend of fiduciary and probate litigation, David

Practices

Trusts & Estates
Business Transactions
Taxation
Fiduciary Litigation
Estate Administration
Business Succession Planning
Asset Protection Planning
Charitable Planning & Exempt Organizations
Nonprofit Entities & Tax-Exempt Organizations
Elder Law & Special Needs Planning

Bar Admissions

North Carolina
Virginia

Education

University of Alabama (LLM, , 1996)
• Taxation
Samford University, Cumberland School of Law (JD, *cum laude*, 1992)
University of Richmond (BS and BA, , 1988)

Associations

Professional

- **American College of Trust and Estate Counsel** (ACTEC), Fellow
- Fiduciary Litigation Committee

represents fiduciaries, executors, or beneficiaries to fundamentally preserve the testator's or grantor's intentions. Whether there is a will contest or Caveat, a trust modification or appointing a guardian to protect an elderly client, David matches his client's need with precise technical skill, deep experience handling difficult and contentious relationships, and compassion. Clients also include charities that are the intended beneficiary of large bequests. In every case, David's purpose and focus is to seek the true intent of the testator and identify a solution that prevents an unjust result.

Representative Experience

- Representation of individual and corporate fiduciaries in the administration of trusts and estates, including issues arising from alleged breaches of fiduciary duties, allocations of principal and income, interpretations of will and trust language and caveats to wills.
- Representation of business owners with creation and implementation of plans for transferring the business to children or key employees, including drafting wills, trusts, buy-sell agreements, and shareholder agreements.
- Representation of numerous high net worth individuals and families with complex transfer and income tax planning strategies and transactions.
- Former Chief Operating Officer and General Counsel for multi-strategy hedge fund responsible for all legal, compliance, financing, risk, accounting, and trade settlement operations.

Publications

- *"Fiduciary Litigation Update: Mandatory Arbitration Provisions in Trust," The Will and the Way, May 2014 "*
- *Leaping Borders in a Single Bound – Practicing Law Across State Borders," The Will and the Way, May 2005.*
- *"The Family Limited Partnership Deskbook: Forming and Funding FLPs and other Closely Held Business*

- Asset Protection Committee
- North Carolina State Chair (2016-2021)
- **North Carolina Bar Association**
 - Estate Planning & Fiduciary Law Section
 - Chair (July 2021 – July 2022)
 - Past Council Member
- **American Bar Association**
 - Real Property, Trust and Estate Law Section, multiple past committees, and leadership roles

Community

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Entities,"(co-authored with Andrea C. Chomakos), ABA Books, 2003.

- *"Limited Liability Companies as Trust Substitutes,"* Probate and Property, November-December 2003.
- *"Terminating Grantor Trust Status – Any Surprises?"* The Will and the Way, May 2003.
- *"Drafting After the Economic Growth and Tax Relief Reconciliation Act of 2001,"* The Will and the Way, November 2001.
- *"What We Should Have Learned in Church, and Other Valuation Cases,"* (co-authored with Russell M. Reed), Business Entities, March/April 2000.
- *"Gift on Creation: The IRS Attacks Family Limited Partnerships,"* (co-authored with Dennis I. Belcher), Probate and Property, September-October 1999.
- *"Fair Market Value of Voting Interests After Simplot v. Commissioner,"* (co-authored with Dennis I. Belcher), Probate and Practice Reporter, Vol. 11, Number 7, July 1999.
- *"Estate Freezes and Grantor Trusts for Business Owners,"* Business Entities, March/April 1999.
- *"Sale to Intentionally Defective Grantor Trust for Promissory Note,"* Trusts and Estates Newsletter of the Virginia State Bar, Spring 1998.
- *"Opportunities and Potential Traps with Electing Small Business Trusts,"* Trusts and Estates Newsletter of the Virginia State Bar, Spring 1997.
- *"Electing Small Business Trusts: the Good, the Bad, and the Ugly,"* (co-authored with Nancy C. Hughes), Probate and Property, September-October 1997.

Speaking Engagements

- "Asset Protection for Estate Planners," Estate Planning & Fiduciary Law Section, NCBA, March 2021.
- "You've Won Your Caveat. Now What? Planning for and Leveraging Caveat Success," 38th Annual Estate Planning and Fiduciary Law Section Council Meeting, Kiawah, SC, July 2017.
- "Issues Collateral to a Will Contest," ACTEC Southeast Regional Roanoke, VA, September 2017.
- "Asset Protection for Business Owners," Business Law Section, NCBA, Pinehurst, NC, February 2016.
- "Analysis of Recent Valuation Developments and Trends: Making the Best of the Relationship with your Valuation Expert," 36th Annual Duke University Estate Planning Conference, Durham, NC, October 2014.
- "Asset Protection for Estate Planners," 33rd Annual Estate Planning and Fiduciary Law Section, Asheville, North Carolina, July 2012.
- "Ten Years Later – Another Tax Act and Many of the Same Drafting Questions," 32nd Annual Estate Planning and Fiduciary Law Section, Kiawah, North Carolina, July 2011.
- "Walking the Line: Tips for the Formation, Care and Feeding of your Family Partnership," Southern Federal Tax Institute, Atlanta, Georgia, September 2007.
- "Planning with Limited Partnerships - a Critique," 43rd Annual Advanced Estate Planning Program, Madison, Wisconsin, June 2007.
- "Valuation Discounts - the Fundamentals," Southern Federal Tax Institute, Atlanta, Georgia, September 2006.
- "Current Developments in Estate Planning," Annual Meeting of the North Carolina/South Carolina Tax Sections, Kiawah, South Carolina, May 2005.

- "Recent Tax Developments," North Carolina Bar Foundation, Cary, North Carolina, March 2004.
- "Hot Topics in Tax and Estate Planning," Annual Meeting of the South Carolina Bar, Charleston, South Carolina, January 2004.
- "Advanced Planning Techniques," North Carolina Bar Foundation, Cary, North Carolina, March 2003.
- "Using Limited Partnerships and LLCs," Annual Meeting of the South Carolina Bar, Charleston, South Carolina, January 2003.
- "Successful Negotiations," North Carolina Association of CPAs, Charlotte, North Carolina, December 2002.
"Discounts and Premiums in Business Valuations," North Carolina Association of CPAs, Chapel Hill, North Carolina, November 2002.
- "Wealth Transfer Planning for Business Owners," North Carolina Association of CPAs, 63rd Annual Accounting and Tax Symposium, Greensboro, North Carolina, October 2002.
- "Creative Planning Techniques for Limited Liability Companies," Annual meeting of the North Carolina Bar Association, Estate Planning and Fiduciary Law Section, Kiawah, South Carolina, July 2002.
- "Recent Transfer Tax Developments," Annual Meeting of the North Carolina/South Carolina Tax Sections, Kiawah, South Carolina, May 2002.
- "Current Trends and Developments in Estate Planning," Charlotte Estate Planning Council, Charlotte, North Carolina, January 2002.
- "Estate Planning and Probate Issues with Partnerships, LLCs and Corporations," North Carolina Bar Foundation, Greensboro, North Carolina, September 2001.

- "Recent Developments in Estate Planning and Estate Administration," Wake County Estate Planning Council, Raleigh, North Carolina, September 2001.
- "A Guide to the Valuation of Fractional Interests, FLP Interests and Membership Interests in LLCs," American Bar Association – Annual Meeting, Chicago, Illinois, August 2001.
- "Best Strategies for Successful Small Business Transfers," North Carolina Association of CPAs, Raleigh, North Carolina, August 2001.
- "A Systematic Approach to Drafting After the Economic Growth and Tax Relief Reconciliation Act of 2001," Annual Meeting of the North Carolina Bar Association, Estate Planning and Fiduciary Law Section, Kiawah, South Carolina, July 2001.
- "After Formation – Operating and Maintaining Family Limited Partnerships and LLCs," American Bar Association, Real Property, Probate and Trust Law Section, Washington, D.C., April 2001.
- "Using Family Limited Partnerships to Transfer Wealth to the Next Generation," North Carolina Association of CPAs, 61st Annual Accounting and Tax Symposium, Greensboro, North Carolina, October 2000.
- "Estate Planning for the Owners of Closely Held Businesses," American Bankers Association, San Diego, California, October 2000.
- "An Estate Planner's Guide to the Valuation of Fractional Interests, FLP Interests and Membership Interests in LLCs," North Carolina Association of CPAs, 60th Annual Accounting and Tax Symposium, Winston Salem, North Carolina, October 1999.

- "Installment Sales to Grantor Trusts," American Bar Association – Annual Meeting, Atlanta, Georgia, August 1999.

Honors

- **Super Lawyers**® North Carolina – Estate Planning and Probate (2006-2007, 2012-2023)
- **The Best Lawyers in America**© Lawyer of the Year – Trusts and Estates Law (2016, 2019, 2021)
- **The Best Lawyers in America**© Lawyer of the Year – Tax Law (2013)
- **The Best Lawyers in America**© Lawyer of the Year – Litigation-Trusts and Estates (2022)
- **The Best Lawyers in America**© – Trusts and Estates Law (2007-2024), Tax Law (2007-2024), Litigation-Trusts and Estates Law (2021, 2023, 2024)
- **Chambers & Partners**, Recognized Attorney – High Net Worth Guide – Private Wealth Law (2018-2023)
- **Business North Carolina “Legal Elite”** – Tax and Estate Planning (2022-2024)
- United States Marine Corps, Reserve, Commissioned Officer, (1988-1993)
- Law Clerk to the Honorable Robert R. Merhige, Jr., United States District Court, Eastern District of Virginia
- Phi Kappa Phi, Honor Society
- **Cumberland Law Review**, Editor in Chief