

## David J. Winkowski

### Co-Chair, Closely Held & Family Owned Businesses

Malvern, PA  
Philadelphia, PA

484.323.1347

dwinkowski@stradley.com



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

Dave 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



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## **SPEAKING ENGAGEMENTS**

- 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"

## **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.

The logo for Stradley Ronon, featuring the name "STRADLEY" in a serif font above "RONON" in a larger serif font. A stylized "SR" monogram is positioned to the left of the "R" in "RONON".

STRADLEY  
RONON