



**David Kamer**  
Partner

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David is a partner in the firm's Norfolk office. David's practice is concentrated in the areas of estate and tax planning, trust and estate administration, non-profit organizations, and the tax aspects of public finance.

#### practice areas

- Taxation
- Private Client Services
- Corporate & Public Finance

#### representative matters

- Estate planning, transfer tax planning, and business succession planning, including wills, revocable trusts, irrevocable gifting trusts, life insurance trusts, family limited liability companies, dynasty trusts, intentionally defective grantor trusts/self cancelling installment notes, intra-family loans, special needs trusts, qualified personal residence trusts, planning for non-citizens, retirement plan distribution planning, and buy-sell and other shareholder agreements
- Asset protection planning, including use of limited liability companies and asset protection trusts
- Philanthropic planning, including formation of family foundations, supporting organizations and other charitable organizations, establishment of donor advised funds, representing donors in connection with donor agreements with charities and donations of special assets, and use of charitable remainder and charitable lead trusts
- Represent and advise fiduciaries and beneficiaries through all phases of the administration of trusts and estates, including accountings, estate and fiduciary income tax returns and planning, managing relationships with beneficiaries and creditors, resolving claims and disputes, and management and disposition of assets
- Represent and advise tax exempt organizations in matters such as formation, obtaining and maintaining tax exempt status, structuring new ventures, compensation matters, political activities, tax exempt bond financing, local, state and federal tax matters and compliance, governance, mergers, reorganizations and changes in status, charitable giving, and general operations
- Representative tax exempt organization clients include community foundations, museums, arts organizations, colleges and universities, private schools and other educational organizations, hospitals, senior living and nursing care facilities, medical and scientific research organizations, social service organizations, community centers, religious organizations, political organizations, labor unions, trade associations, public-private ventures and private foundations
- Advise tax exempt organizations, governmental issuers, lenders, and underwriters on tax matters relating to the issuance of tax exempt bonds, post-issuance tax compliance, and tax credit programs
- Represent clients in tax controversies involving transfer taxes, tax exempt status and information reporting for tax exempt organizations, and tax exemption of bonds and arbitrage rebate

## associations

- American Bar Association, Section of Taxation, Exempt Organizations Committee; Section of Real Property, Trust and Estate Law
- Virginia Bar Association, Section of Wills, Trusts and Estates; Section of Taxation
- Florida Bar, Section of Taxation; Section of Real Property, Probate and Trust Law
- National Association of Bond Lawyers
- Hampton Roads Estate Planning Council
- Hampton Roads Tax Forum
- The Dwelling Place; Board of Directors; Personnel Committee
- The Virginia Beach Foundation; Professional Advisors Committee (past chair), former General Counsel
- Beth Sholom Home of Eastern Virginia; Former Board Member
- Planned Parenthood of Southeastern Virginia; General Counsel, Former Board Member
- Habitat for Humanity, Family Selection Committee; Former member
- LEAD Hampton Roads, 2003

## education

- University of Virginia; B.A., *with distinction*, 1987
- Stanford Law School; J.D., 1990
- University of Florida College of Law; LL.M., Taxation, 1997

## press and publication

- Private Client Services Update - Benefit Corporations – A New Business Entity for the Socially Minded Entrepreneur
- Private Client Services Update - Important Reminder for ‘Small’ Charitable Organizations
- Private Client Services Update - Three Roth Conversion Planning Opportunities
- Private Client Services Update - The Roth Business Ownership Plan