FLASTER GREENBERG
Attorneys at Law | A Professional Corporation

David S. Neufeld

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David S. Neufeld has practiced law for more than 35 years, advising individuals and businesses around the globe on sophisticated federal income and estate tax planning, state tax residency planning and audits, asset protection, and insurance and investment planning. In addition, he helps business clients engaged in both inbound and outbound transactions (most notably involving China and India) as well as the individual tax issues that arise from cross-border business transactions.

Among the areas in which Mr. Neufeld has become well known includes planning with "private placement life insurance," captive insurance companies, and planning for snowbirds. He is also highly sought after to consult with taxpayers and their legal and accounting advisors on "aggressive tax planning gone bad," including delinquent foreign asset reporting, Form 8886 filings (and misfilings), tax audits and U.S. Tax Court litigation, as well as an expert witness in the consequential civil litigation.

David serves on the JEB for Uniform Trust & Estate Acts of the Uniform Laws Commission. In 2007, David was appointed ABA Advisor to the ULC drafting committee for the "Uniform Insurable Interest in Trust" Law. He has been past chair of the Insurance & Financial Planning Committee of the Real Property, Trust & Estate (RPTE) Section of the American Bar Association among other leadership positions within RPTE. In 2006, David became Chairman of the Synergy Summit, a leadership organization whose members include the top leaders from within the ABA, AICPA, SFSP, NAELA and NAEPC, among others.

A pioneer in domestic and offshore limited liability company law, including chairing the "Single-Member LLC Task Force" for the New Jersey State Bar Association's Tax Section and drafting the Caribbean island of Nevis' LLC ordinance and its captive insurance amendments, Mr. Neufeld was one of four lawyers in the state to be awarded the New Jersey State Bar Association's 1998 "Advocacy Award." David is rated AV-Preeminent by Martindale-Hubbell, its highest rating, has been designated an Accredited Estate Planner by the National Association of Estate Planners and Councils, and has been listed in New

Practice Areas

Taxation

Trusts and Estates

Business and Corporate Law

Admissions

Florida

New Jersey

New York

Pennsylvania

U.S. Tax Court

Education

New York Law School, J.D., *cum laude*

New York University, LL.M., Taxation

Duke University, A.B.

Jersey's and South Florida's *Top Rated Lawyers* and *Super Lawyers*.

Having received his A.B. from Duke University, his J.D. *cum laude* from New York Law School and his LL.M. in Taxation from New York University School of Law, David served a two-year appointment as attorney-advisor to Judge Julian I. Jacobs of the United States Tax Court. He has been admitted to the Society of Trust & Estates Professionals (STEP), has been a member of the Board of Trustees of Prosperity New Jersey and was on the Editorial Advisory Board of the *Asset Protection Journal*. He has published scores of articles and has spoken around the world on his areas of concentration, as well as having been featured in *BusinessWeek*, *Medical Economics*, *The Wall Street Journal* and appearing on CNBC both in the U.S. and in Asia, among others. One of David's favorite hobbies outside the office is performing stand-up comedy.

HONORS & AWARDS

- Advocacy Award, New Jersey State Bar Association, 1998
- Rated AV® Preeminent™ by Martindale-Hubbell
- Named a "Top Lawyer," Taxation, *South Florida Legal Guide*, 2020
- Named an Awesome Attorney, *South Jersey Magazine*, 2018
- Named as a New Jersey "Super Lawyer," by Thomson Reuters, publishers of *New Jersey Super Lawyers* magazine

A description of the standard or methodology on which the accolades are based can be found here. No aspect of this advertisement has been approved by the Supreme Court of New Jersey.

PROFESSIONAL AFFILIATIONS

- ABA Appointee to Joint Editorial Board of the Uniform Trust Commission for Trust & Estate Acts
- American Bar Association, Real Property, Trust & Estate (RPTE) Section
  - Past Chair of Corporate Sponsorship; Council; among others
- American Bar Association, Tax Section, Member
- National Association of Estate Planners & Councils, Accredited Estate Planner
- Society of Trust & Estates Professionals, Member
- Prosperity New Jersey, Past Board Member
- *Asset Protection Journal,* Editorial Advisory Board

ARTICLES & ALERTS

Potential Taxation Without Representation: The Implications of State Taxation on Teleworking
FG Law Blog (February 5, 2021)

Client Gift of Vacation Home to SLATs: Valuable Technique but Traps to Consider
Estate Planning, a Thomson Reuters publication (February 1, 2021)

IRS Pitches Its Micro-Captive Settlement Offer: Is It a Home Run or a Strikeout For Taxpayers?
Leimberg Information Services, Inc. (October 1, 2019)

IRS Makes QOZs Compelling But You Have To Mine The Regulations
Dimensions Newsletter, New Jersey Builders Association (Summer 2019)

Guide to the Surprises Lurking in the QOZ Proposed Regulations
Legal Alert (April 25, 2019)

The Biggest Surprise in the QOZ Regs Is How Many Surprises There Are
(April 23, 2019)

Residency Test Is Trickier Than You Think
South Florida Business & Wealth (March 4, 2019)

IFC Economic Report Big Debate: Propriety of Tax Planning

Calculating the Sec. 6707A Penalty: When a Return is Not The Return--Yari v. Commissioner

Webber: Are Insurance Dedicated Funds Superfluous?
Tax Notes

To IDF or Not to IDF
MFA Reporter

The Keyport Ruling and The Investor Control Rule--Might Makes Right?
Tax Notes

The 419(e) Plan--Reports of its Death are Greatly Exaggerated
FSP Journal

Tax Planning with Private Placement Life Insurance
Asset Protection Journal

New Version of 419 Plans--An Impending Train Wreck
FSP Journal

New Guidance on Investor Control Rule--Road Map or Roadblock?
Tax Notes

Nevis Entertains Amendments to its Business Corporations, LLC and Insurance Ordinances--Offshore Investment

Keeping it All--Using Private Placement Life Insurance to Achieve Tax Free Investment Returns

The ILIT Liability Minefield: Trustees' and Counsels' Risks--ABA Real Property, Trust and Estate Section
(Fall 2010)