



David Wheeler Newman

Partner, through his Professional Corporation



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legal expertise

David Newman represents individuals and families on estate planning and tax planning in connection with investment activities. He advises charitable organizations concerning governance, tax exemption and charitable gift planning programs.

Select institutional clients include:

- UCLA Foundation
- University of California, San Francisco Foundation
- California Institute of Technology
- Los Angeles Philharmonic
- Catalina Island Conservancy
- Claremont McKenna College
- Los Angeles County Museum of Art
- Jewish Community Foundation of Los Angeles
- The San Diego Foundation

representative matters

- Provide highly personalized tax and estate planning counsel to families, with some relationships spanning decades into the next generation of those families.
- Work with other advisors in the family office environment to coordinate and implement tax and estate planning with philanthropic objectives, including advisory services to numerous family foundations.

practice areas

tax and trusts & estates
nonprofit organizations
tax planning
trusts & estates

admissions

U.S. Tax Court, 1979
California, 1978

education

New York University School of Law, LL.M. Taxation, 1979

University of California Los Angeles School of Law, J.D., 1977

Claremont McKenna College, B.A., 1973; *cum laude*

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David Wheeler Newman

- Routinely represent charitable organizations, their officers and board members in various matters before the California Attorney General, including mergers of nonprofits, executive compensation and benefits, and the acquisition and disposition of assets.
- Represent foundations, donors and charities in negotiation and drafting of gift agreements to establish endowments, construct facilities and fund programs, including provisions covering restrictions on the use of funds, conditions to performance obligations and donor recognition through naming opportunities.
- Serve as lead attorney in the firm's engagement as general counsel to the UCLA Foundation, and advise a large number of other universities, colleges, hospital foundations, museums, environmental groups, social service agencies and other charities on nonprofit corporate governance endowment, fiduciary and gift planning matters.
- Represent charitable organizations and their donors in examinations by the Internal Revenue Service and other taxing authorities
- Prepare and process court petitions on behalf of charitable organization to interpret or modify restrictions placed on gift funds by the donors of those funds.

honors & awards

- Band 3 in Private Wealth Law - Southern California, *Chambers High Net Worth Legal Guide* (2017, 2023)
- Recognized by *Best Lawyers in America*® in the fields of:
 - Non-Profit/Charities (2007-2026)
 - "Lawyer of the Year" (2022, 2025)
 - Trusts and Estates (2006-2026)
 - Tax Law (2006-2026)
- "Top 5% of lawyers in Southern California," *Southern California Super Lawyers* (2004-2026)
- "Distinguished Service Award", *Los Angeles Council of Charitable Gift Planners* (2017)
- "2015 Los Angeles Non-Profit / Charities Lawyer of the Year," *The Best Lawyers in America*
- "2013 Los Angeles Tax Law Lawyer of the Year," *The Best Lawyers in America*
- Leading Lawyers in Not-for-Profit, *Legal 500* (2015)
- "Dana Latham Award" for outstanding contributions to the community and legal profession in the field of taxation, Los Angeles County Bar Association Tax Section (2012)

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- "Expert in State and Individual Tax Planning," *Legal 500 US* (2011) and *Tax Directors Handbook* (2011)
- "Leading California Tax Attorney," *Chambers USA* (2010-2015)
- "Leading California Tax: Estate Planning Attorney," *Chambers USA* (2016)
- "Top 100 Attorneys," *Worth Magazine* (December 2005)
- AV® Preeminent™ Rating, Martindale-Hubbell

professional, business and civic affiliations

- Board Member, California Community Foundation
- Board Member, Abode Communities
- Fellow, American College of Trust and Estate Counsel
- Former Member, Board of Directors and Executive Committee, American Council on Gift Annuities.
- Former Chair, American Council on Gift Annuities State Regulations Committee.
- President Emeritus of the Board of Trustees, New Roads School
- Former member, Board of Directors and Executive Committee, National Committee of Planned Giving
- Former Chair, Tax Section, Beverly Hills Bar Association
- Former Chair, Tax Section of the Los Angeles County Bar Association
- Former Chair, Tax Section of the Los Angeles County Bar Association committees on foreign tax and tax-exempt organizations
- Former Trustee and member of the Executive Committee, New Visions Foundation

headlines

12 MSK Attorneys Named to the 2026 Edition of Southern California *Super Lawyers*
Super Lawyers , February 20, 2026

37 MSK Attorneys Named Among *The Best Lawyers in America*® for 2026
Best Lawyers, August 21, 2025

13 MSK Attorneys Named to the 2025 Edition of Southern California *Super Lawyers*
February 18, 2025

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34 MSK Attorneys Named Among *The Best Lawyers in America*© for 2025
August 15, 2024

12 MSK Attorneys Named to the 2024 Edition of Southern California *Super Lawyers*
January 10, 2024

MSK Partners Allan Cutrow and David Wheeler Newman Recognized in *Chambers USA High Net Worth 2023*
Legal Guide
Chambers , August 22, 2023

38 MSK Attorneys Named Among *The Best Lawyers in America*© for 2024
August 17, 2023

15 MSK Attorneys Named to the 2023 Edition of Southern California *Super Lawyers*
January 10, 2023

16 MSK Attorneys Named to the 2022 edition of Southern California *Super Lawyers*
January 20, 2022

26 MSK Attorneys Named Among *The Best Lawyers in America*© for 2022
August 19, 2021

14 MSK Attorneys Named to the List of 2021 Southern California *Super Lawyers*
January 21, 2021

33 MSK Attorneys Named Among *The Best Lawyers in America*© for 2021
August 20, 2020

27 MSK Attorneys Named Among *The Best Lawyers in America*© for 2020
August 15, 2019

MSK Attorneys Named to the List of 2019 *Southern California Super Lawyers*
January 30, 2019

The Best Lawyers in America© 2019 Recognizes 24 Attorneys from MSK
August 15, 2018

The Best Lawyers in America© 2018 Recognizes 24 Attorneys from Mitchell Silberberg & Knupp LLP
August 15, 2017

David Wheeler Newman Presented with Distinguished Service Award from LA Council of Charitable Gift Planners
June 1, 2017

MSK Attorneys Named to the 2017 List of *Super Lawyers*
January 20, 2017

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The Best Lawyers in America© 2017 Recognizes 22 Attorneys from Mitchell Silberberg & Knupp
August 22, 2016

MSK Launches Its New Trusts & Estates Blog
May 27, 2014

David Newman Represents UCLA Foundation in Fielding's \$50 Million Donation
February 18, 2012

Legal 500 Ranks MSK Tax Practice and Attorneys Among the Very Best
July 6, 2010

Success in Pro Bono Nature Conservancy Case
March 20, 2007

media mentions

David Wheeler Newman Mentioned in *Attorney At Law Magazine*
August 10, 2016

David Wheeler Newman Mentioned in *L.A. Biz*
L.A. Biz, June 28, 2016

MSK Practices and Attorneys Recognized in *Chambers USA* 2016 Guide
May 31, 2016

MSK Attorneys Named to the List of 2016 Southern California Super Lawyers
January 20, 2016

David Newman Quoted in *Law360*
December 24, 2015

23 Mitchell Silberberg & Knupp Attorneys Featured in *Best Lawyers*
August 2015

Mitchell Silberberg & Knupp Recognized as Leading Law Firm by The Legal 500 2015 USA Guide!
July 2015

Chambers USA 2015 Recognizes Mitchell Silberberg & Knupp
May 2015

The Best Lawyers in America© 2015 Recognizes 21 Attorneys from Mitchell Silberberg & Knupp and Names 2 Attorneys "Lawyer of the Year"
August 2014

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The Legal 500 United States 2014 Edition
June 2014

Chambers USA 2014 Recognizes 9 Attorneys and 3 Practice Groups from MSK Among Nation's Best
May 2014

26 MSK Attorneys Named to 2014 Southern California *Super Lawyers* List
January 2014

21 MSK Attorneys Selected for *Best Lawyers in America 2014*
August 15, 2013

MSK Attorneys and Practice Groups Recognized by *Chambers USA* 2013
May 2013

26 MSK Attorneys Named to 2013 Southern California *Super Lawyers* List
January 2013

David Wheeler Newman Named to the List of 2013 Los Angeles Tax Law "Lawyers of the Year" by *Best Lawyers*
September 15, 2012

21 MSK Attorneys Selected for *Best Lawyers in America 2013*
August 24, 2012

MSK Attorneys and Practice Groups Recognized by *Chambers USA* 2012
June 25, 2012

The 2012 Legal 500 USA Guide Recognizes MSK Attorneys and Intellectual Property and Tax Practice Groups
Among the Nation's Best
June 18, 2012

David Newman Honored With Dana Latham Memorial Award
May 15, 2012

MSK Ranked Among Leading Tax Law Firms in *Tax Directors Handbook 2012*
January 26, 2012

25 Named to 2012 Southern California *Super Lawyers* List
January 23, 2012

MSK Attorneys Recognized Among "The Best Lawyers in America" for 2012
August 31, 2011

Chambers USA Recognizes MSK Attorneys Among America's Leading Lawyers
June 10, 2011

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The 2011 Legal 500 USA Guide Recognizes MSK Attorneys and Intellectual Property and Tax Practice Groups Among the Nation's Best
June 9, 2011

24 Named to 2011 Southern California *Super Lawyers* List
January 25, 2011

The 2011 Best Lawyers in America Recognized MSK Attorneys from Nine Practice Areas
August 19, 2010

MSK Attorneys Recognized Among Nation's Best in *Chambers USA* 2010
July 1, 2010

28 Named to 2010 Southern California Super Lawyers List
January 26, 2010

The Best Lawyers in America 2010
August 3, 2009

MSK Tax Practice Recommended by The Legal 500 2009
June 12, 2009

29 Chosen to 2009 Southern California Super Lawyers List
January 30, 2009

MSK Ranked Among the Leading Tax Law Firms in the West
December 30, 2008

33 Chosen to 2008 Super Lawyers Lists
November 21, 2008

The Best Lawyers in America 2009
September 17, 2008

The Legal 500 Ranks MSK Among "Top Firms" and Partners Among "Leading Lawyers"
June 17, 2008

MSK Home to 23 Southern California Super Lawyers for 2008
January 30, 2008

The Best Lawyers in America 2007
December 28, 2007

The Best Lawyers in America in Trusts and Estates in 2007
March 29, 2007

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David Newman Named to List of "Top 100 Attorneys" by *Worth Magazine*
January 3, 2006

publications

Nonprofit Industry Veteran joins Nonprofit Industry Powerhouse
June 20, 2016

Charitable Gifts of Real Property
September 29, 2015

Finally, California's on the Federal Charitable Trust Train
Daily Journal, October 29, 2014

Effective Gift Acceptance Policies and Procedures
The Journal of Gift Planning, August 2009

An Updated Guide to Donor-Advised Funds
Taxation of Exempts, March/April 2009

A Guide to Donor Advised Funds
November 2000

Charitable Giving, Advising California Nonprofit Corporations, Second Edition
1998

Problem Solving With Charitable Gift Annuities
1996

Charitable Gifts of Retirement Plan Assets
March 1995

Coordinating Charitable Gifts of Retirement Plan Assets with Lifetime Distribution Requirements
December 1994

Charitable Gifts of Retirement Plan Assets
June 1994

Charitable Remainder Trusts Funded With Encumbered Property
August 1992

Charitable Remainder Trusts Funded With S Corporation Assets
December 1991

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Financial Planning Techniques Using Charitable Gifts
1986

client alerts

Understanding UPMIFA: Fiduciary Issues with Mission-Related Investing
Client Alert, May 14, 2024

Is this the Golden Age of CLATs?
MSK Client Alert, May 1, 2020

Charitable Contributions Show You CARE
CARES Act Tax Benefits for Charitable Contributions
MSK Client Alert, April 10, 2020

Paycheck Protection for Non-Profits
Charitable Organizations May Apply for Forgivable Loans Under the CARES Act
MSK Client Alert, April 3, 2020

America CARES
Tax and Employee Benefits Provisions of the CARES Act
MSK Client Alert, March 26, 2020

Federal Tax Payment May Be Delayed 90 Days
MSK Client Alert, March 18, 2020

Tax Act Simplifies the Private Foundation Excise Tax on Investment Income
MSK Client Alert, January 9, 2020

Tax Act Enhances Deductibility of Disaster Relief Donations *for a Limited Time Only*
MSK Client Alert, January 2, 2020

Hasta la Vista to the Reviled Nonprofit Parking Tax
MSK Client Alert, December 23, 2019

A Movable Feast
MSK Client Alert, March 28, 2019

The Tax Cuts and Jobs Act
December 19, 2017

Year-End Tax Planning for College Football Fans
MSK Client Alert, December 11, 2017

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The White House Framework for Tax Legislation

MSK Client Alert, October 2, 2017

Can Charitable Remainder Trusts Avoid the Self-Dealing Rules?

MSK Client Alert, May 15, 2017

Understanding UPMIFA: Delegation of Management and Investment of Endowment Funds

MSK Client Alert, February 23, 2017

Understanding UPMIFA: Important Endowment Concepts

MSK Client Alert, January 3, 2017

Important New Guidance on Charitable Remainder Annuity Trusts

MSK Client Alert, September 8, 2016

Valuation Rule For Early Termination of Net-Income Charitable Remainder Unitrusts

MSK Client Alert, June 27, 2016

Were These The Extenders That We Were Waiting For?

MSK Client Alert, December 2014

IRS Issues Final Report on Colleges and Universities Compliance Project

MSK Client Alert, April 29, 2013

Rebirth of the Charitable Remainder Trust

MSK Client Alert, April 2013

The Impact on the Charitable Deduction of the New Phaseout of Itemized Deductions

MSK Client Alert, January 2013

Disclosure of Charitable Remainder Trusts on Form 990

MSK Client Alert, January 23, 2012

ACGA Issues New Rates for Charitable Gift Annuities

MSK Client Alert, November 21, 2011

IRS Updates Rules for Donors and Grantmakers

MSK Client Alert, September 12, 2011

ACGA Announces New Rates For Charitable Gift Annuities

MSK Client Alert, May 9, 2011

Significant Tax Law Changes Under the New Tax Act

MSK Client Alert, December 20, 2010

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The Importance of the "Extenders" Legislation to Charitable Gift Planning
MSK Client Alert, October 2010

IRS Offers Limited Relief for Small Nonprofits
MSK Client Alert, August 2010

ACGA Survey of Gift Planning Now Available
MSK Client Alert, December 2008

Charitable Sector Letter
MSK Client Alert, 2004

Proposed Regulations Would Alter the Definition of Trust Income
MSK Client Alert, Vol. IX, No. 1 - 2001

Revision of Uniform Principal and Income Act Affects Net Income Trusts
MSK Client Alert, Vol. VIII, No. 1 - 2000

CRT With A Trust As Income Beneficiary
MSK Client Alert, Vol. X, No. 2 - 2002

New Regulations Authorize Flip Unitrusts
MSK Client Alert, April 2001

IRS Guidelines for Automobile Donations
MSK Client Alert, 2004

IRA Roll-Over Extended
MSK Client Alert, October 2008

Charitable Sector Letter
MSK Client Alert, August 21, 2009

Charitable Sector Letter
MSK Client Alert, December 2007

New Tax Act Contains Important Provisions Affecting Charities and Charitable Gift Planning
MSK Client Alert, Vol. XIV, No. 1, 2006

Katrina Tax Act Creates Important Year End Planning Opportunity
MSK Client Alert, Vol. XIII, No. 4, 2005

Charitable Sector Letter
MSK Client Alert, 2005



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New Requirements for CRT Qualification
MSK Client Alert, Vol. XIII, No. 2, 2005

Now CRTs Can Have UBTI!
MSK Client Alert, March 2, 2007

The Uniform Principal and Income Act
MSK Client Alert, 2000

IRS Clarifies Tier 2 CRT Distributions After TRA '97
MSK Client Alert, 1998

events & speaking engagements

Gifts of Copyrights, Trademarks and other Intellectual Property
October 18, 2018

Structuring Joint Ventures with For-Profit Participants
May 15, 2017

Gift Acceptance Policies and Procedures for Nonprofits
October 18, 2016

12th Annual Jerry A. Kasner Estate Planning Symposium
September 30, 2016

Real Estate Gift Opportunities: Overcoming Obstacles
June 3, 2016

Conference on Charitable Giving 2016
May 12, 2016

Gift of Intellectual Property
2015

Avoiding the Proverbial Traps for the Unwary
October 2, 2013

Jewish Community Foundation of Los Angeles "Meet the Experts" series
October 2013

Gift Acceptance Policies and Procedures
May 30, 2013

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Making Money: Financial Expert Secrets Revealed

May 6, 2013

Effective Gift Acceptance Policies and Procedures

October 5, 2012

Special Tax Rules that Apply to S Corporations Wishing to Develop Charitable Gifts of S Corporation Assets

September 17, 2012

Practical Planned Giving Conference

September 2012

National Conference on Philanthropic Planning

October 4, 2011

Policies and Procedures for Acceptance of Property Gifts

September 26, 2011

UBTI in Charitable Gift Planning

October 14, 2010

Charitable Gift Planning: Update and Case Studies

October 6, 2010

The Facts of Life (Estates): Remainder Interests in Residences and Farms

September 30, 2010

Updated Guide to Donor Advised Funds

June 2, 2010

The Facts of Life (Estates)

April 28, 2010

Northern California Planned Giving Conference

February 18, 2005

National Conference on Planned Giving

August 16, 2004

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