David Luzon

He | Him | His

Partner

Buffalo, New York

P: 716.566.1527

dluzon@barclaydamon.com

Education

- University at Buffalo School of Law, *Cum Laude*, JD
- University at Buffalo, MBA
- Medaille College, *Summa Cum Laude*, BS

Practices & Industries

- Trusts & Estates
- Canada-US Cross-Border

Admitted to Practice

- New York

Court Admissions

- US District Court for the Western District of New York

Biography

David is a trust and estate and wealth planning attorney with over 25 years of experience. His clients include individuals and families with domestic and cross-border estate, trust, and business succession planning and administration matters. He also represents large institutional executors and trustees, individual fiduciaries, and sometimes beneficiaries in estate and trust accounting and administration matters, and he provides general fiduciary representation.

David advises on asset-protection planning, dynasty-trust planning, and elder law. He counsels clients in estate, gift, generation-skipping transfer, income-tax, and Medicaid- and retirement-benefits planning; charitable-giving techniques; and guardianship matters.

He has extensive experience preparing estate planning documents, including wills, trusts, powers of attorney, health care proxies, and other documents. He advises on structuring family limited partnerships, LLCs, and corporations for liability protection and transition of ownership. He works with business owners on operating, shareholder, and buy-sell agreements to coordinate with the owner's business and estate planning goals.

David works closely with individual and institutional fiduciaries on estate and trust administration and settlement matters, including advising them on issues related to exercising proper fiduciary oversight, analyzing beneficiary requests, and protecting against claims against the estate, the trust, and the executor or trustee.

David's approach with clients is to provide comprehensive analysis and advice on all aspects of a client's matter and to recommend, craft, and implement strategies to accomplish the client's goals.

Bar Associations

- American Bar Association, Real Property, Probate, and Trust Law and Tax Law Sections
- Bar Association of Erie County, Surrogate's Court Practice & Procedure Committee
- New York State Bar Association, Trusts and Estates, Tax, Elder Law, and International Sections

Selected Memberships & Affiliations

- Estate Analysts of Western New York
- Financial Planning Counselors of Western New York
- National Academy of Elder Law Attorneys (NAELA)
- Estate Planning Council of Canada
- Estate Planners' Council of Halton, Canada

Representative Experience

- Secured complete elimination of over $300,000 in estate tax, penalties, and interest assessed against a Canadian estate with rental properties in Florida. The IRS initially denied treaty benefits, but through a detailed submission and direct advocacy, we obtained full relief, reducing the client's liability to zero.

Prior Experience

- Phillips Lytle, LLP, Partner

Selected Community Activities

- Community Foundation for Greater Buffalo, Professional Advisory Council, Former Chair and Member
- Child and Family Services of Buffalo, Former Board Member

Selected Honors

- *The Best Lawyers in America*®: Tax Law, 2023; Trusts and Estates, 2021–2026
- Community Foundation for Greater Buffalo, Gordon R. Gross, Esq. Award, 2024
- New York State Bar Association, Empire State Counsel, 2018

Selected Speaking Engagements

- Westminster Presbyterian Church, Case Library Conversations, "Getting Your Affairs in Order: Your Wishes, Legacy Affairs, and Legal Directives," Co-Presenter
- Canadian Bar Association, Trusts and Estates Law Program, "Complex Issues in Estate Administration"
- Estate Planners' Council of Halton Meeting, "US-Canada Cross-Border Update"
- New York State Bar Association, “Probate and Administration of Estates” CLE
- Medical Society County of Erie Legal Liability & You Program, “Asset Protection”

Selected Media

- *Gimme Some Truth for Expats*, "What Happens If You Die While Living Abroad"
- Community Foundation for Greater Buffalo, "Professional Advisor Spotlight: David Luzon"

Selected Alerts & Blog Posts

- New Legislation in Canada May Make Non-Canadian Owners Subject to New Taxes and Prevent Property Purchases by Non-Canadians
- Prepare for an Early Christmas by Putting a "Santa Clause" in Your Estate Plan
- Estate Planning Lessons From Prince
- Times of Crisis Highlight the Importance of Estate Planning
- Even Though We Can't Meet in Person, We Can Put Estate Planning Documents in Place for You Immediately