

# David V. Northcutt

## Of Counsel

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David Northcutt brings over 20 years of experience helping high-net-worth individuals, families, and privately-held businesses with succession planning, charitable planning, and administering trusts and estates.

David's mission is to help each client achieve peace of mind through:

- Advising individuals and families on their estate plans to accomplish the transfers they wish while also easing the burden of administration of their estates.
- Helping clients reduce or eliminate their estate tax exposure through strategic use of lifetime gifts or installment sales to Irrevocable Grantor Trusts (IGTs) (also known as Intentionally Defective Grantor Trusts or IDGTs, or Intentionally Defective Irrevocable Trusts or IDITs) and Beneficiary Grantor Trusts (BGTs) (also known as Beneficiary Defective Inheritor's Trusts or BDITs, or Beneficiary Deemed Owner Trusts or BDOTs) as well as Spousal Lifetime Access Trusts (SLATs), Irrevocable Life Insurance Trusts (ILITs), Qualified Personal Residence Trusts (QPRTs), Grantor Retained Annuity Trusts (GRATs), Self-Canceling Installment Notes (SCINs), and other tax-saving techniques. Many of these are designed to be multi-generational, effectively multiplying the tax benefit at each successive generation.
- Counseling privately-held companies on their succession planning by reducing or eliminating estate taxes using one or more of the techniques listed above and providing an orderly transition to minimize disruption to the business using Buy-Sell Agreements, Options to Purchase, Options to Sell, and other arrangements.
- Guiding families in establishing and administering Family Offices.
- Advising clients with their charitable planning using Donor-Advised Funds (DAFs), Private Foundations (PFs), Private Operating Foundations (POFs), Supporting Organizations (SOs), and Public Charities.

## Practice Areas

- [Corporate](#)

## Education

- University of Wisconsin Law School (J.D., summa cum laude, 1999)
  - Constitutional Law Prize
  - Order of the Coif
  - Phi Beta Kappa
- University of Wisconsin – Madison (B.A., summa cum laude, 1996)

## Admissions

- Wisconsin