

Practice Areas

- Tax Planning
- Estate Planning & Administration

Education

- Georgetown Law Center, LL.M (Tax), 1970
- Brooklyn Law School, LL.B, 1966
- Union College (N.Y.), B.A., 1961

Bar Admissions

- Georgia
- New York

Court Admissions

- United States Tax Court

David W. Siegel

Shareholder
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David Siegel is a founding member of the Atlanta Office of Chamberlain Hrdlicka in 1986. He focuses his practice on partnership and corporate tax, business transactions and structuring, and estate planning. He has particular experience in (1) partnership and limited liability company issues, including tax basis, tax allocations, taxation of contributions and distributions, the granting of equity interests for services and for investment (2) corporate distributions, reorganizations, the issuance of equity for services and investment, and (3) the purchase and sale of corporations, partnerships and limited liability companies.

Mr. Siegel has handled the tax aspects of numerous business transactions. He, along with another member of the firm, achieved a successful result for a client in an estate tax case in the United States Supreme Court.

Prior to entering private practice, Mr. Siegel was an assistant Branch Chief with the IRS Chief Counsel's office in Washington, D.C.

Significant Cases

Estate of Hubert v. Commissioner, 520 U.S. 93 (1997). Chamberlain Hrdlicka members David Siegel and David Aughtry, achieved a successful result in this estate tax case in the United States Supreme Court. The Court held that the estate could charge certain administrative expenses to income rather than principle without reducing the marital and charitable deductions. The Supreme Court overruled the contrary holdings of two other Federal Courts of Appeals. The IRS argued, among other things, that this resulted in the estate getting a double deduction, both an income tax and estate tax deduction.

Seminars & Presentations

Mr. Siegel has presented numerous topics related to income tax matters in the areas of corporate taxation, taxation of S corporations, and taxation of partnerships and limited liability companies.

Professional Affiliations

- Member, American Bar Association, Tax Section

David W. Siegel, *Continued*

- Member, State Bar of Georgia, Tax Section

