



**David Kamer**  
Member

T (757) 624.3175  
F (888) 360.9092  
david.kamer@kaufcan.com

---

David is a Member in the firm's Norfolk office. David's practice is concentrated in the areas of estate and tax planning, trust and estate administration, non-profit organizations, and the tax aspects of public finance.

#### **PRACTICE AREAS**

- Estate, Trust & Wealth Transfer
- Business Taxation
- Senior Housing and Care Team
- International

#### **REPRESENTATIVE MATTERS**

- Estate planning, transfer tax planning, and business succession planning, including wills, revocable trusts, irrevocable gifting trusts, life insurance trusts, family limited liability companies, dynasty trusts, intentionally defective grantor trusts/self cancelling installment notes, intra-family loans, special needs trusts, qualified personal residence trusts, planning for non-citizens, retirement plan distribution planning, and buy-sell and other shareholder agreements
- Asset protection planning, including use of limited liability companies and asset protection trusts
- Philanthropic planning, including formation of family foundations, supporting organizations and other charitable organizations, establishment of donor advised funds, representing donors in connection with donor agreements with charities and donations of special assets, and use of charitable remainder and charitable lead trusts
- Represent and advise fiduciaries and beneficiaries through all phases of the administration of trusts and estates, including accountings, estate and fiduciary income tax returns and planning, managing relationships with beneficiaries and creditors, resolving claims and disputes, and management and disposition of assets
- Represent and advise tax exempt organizations in matters such as formation, obtaining and maintaining tax exempt status, structuring new ventures, compensation matters, political activities, tax exempt bond financing, local, state and federal tax matters and compliance, governance, mergers, reorganizations and changes in status, charitable giving, and general operations
- Representative tax exempt organization clients include community foundations, museums, arts organizations, colleges and universities, private schools and other educational organizations, hospitals, senior living and nursing care facilities, medical and scientific research organizations, social service organizations, community centers, religious organizations, political organizations, labor unions, trade associations, public-private ventures and private foundations
- Represent clients in tax controversies involving transfer taxes, tax exempt status and information reporting for tax exempt organizations

## RECOGNITION AND HONORS

- Best Lawyers in America, 2018-2025
- Barron F. Black Community Builder Award; Hampton Roads Community Foundation, 2022
- Lawyer of the Year; Best Lawyers in America, 2023
- Virginia's Legal Elite; Virginia Business Magazine, 2012-2024
- Top Lawyers; CoVaBIZ, 2017-2025

## ASSOCIATIONS

- William & Mary Law School; Adjunct Professor, Nonprofit Organizations
- American Bar Association; Section of Taxation, Exempt Organizations Committee; Section of Real Property, Trust and Estate Law
- Virginia Bar Association; Section of Wills, Trusts and Estates; Section of Taxation
- Florida Bar; Section of Taxation; Section of Real Property, Probate and Trust Law
- Hampton Roads Estate Planning Council
- Hampton Roads Tax Forum
- Business Consortium for the Arts Support; Member, Board of Directors, 2021

## COMMUNITY INVOLVEMENT

- Norfolk Police Foundation (Director, Vice President/Secretary)
- Congregation Beth El (Director)
- The Dwelling Place (Former Director and Chair, Personnel Committee)
- Planned Parenthood of Southeastern Virginia (Former Director and General Counsel)
- The Virginia Beach Foundation (Former General Counsel and Chair, Professional Advisors Committee)
- Beth Sholom Home of Eastern Virginia (Former Director)
- South Hampton Roads Habitat for Humanity (Family Selection Committee)
- CIVIC Leadership Institute; Class of 2019
- LEAD Hampton Roads; Class of 2003

## ADMISSIONS

- Virginia, 2000
- Florida, 1997
- Pennsylvania, 1991

## EDUCATION

- University of Virginia; B.A., with distinction, 1987
- Stanford Law School; J.D., 1990
- University of Florida Levin College of Law; LL.M., Taxation, 1997

## PRESS AND PUBLICATIONS

- 36 Kaufman & Canoles Attorneys Named as Top Lawyers 2025 in CoVaBIZ Magazine
- 51 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's "Legal Elite" 2024
- 55 Kaufman & Canoles Attorneys Named Best Lawyers in America© 2025, 7 Named "Lawyer of the Year," and 13 Named "Ones to Watch"
- 36 Kaufman & Canoles Attorneys named as Top Lawyers 2024 in CoVaBIZ Magazine
- 53 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2023
- 54 Kaufman & Canoles Attorneys Named Best Lawyers in America© 2024, 6 Named "Lawyer of the Year," and 10 Named "Ones to Watch"
- Evolve or Dissolve - How Charitable Organizations Address Change, NAEPC Journal of Estate & Tax Planning, Issue 42, July 2023
- 44 Kaufman & Canoles Attorneys named as Top Lawyers 2023 in CoVaBIZ Magazine
- David Kamer Honored with the 2022 Barron F. Black Community Builder Award
- 53 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2022
- 48 Kaufman & Canoles Attorneys Named Best Lawyers in America© 2023, 4 Named "Lawyer of the Year," and 8 Named "Ones to Watch"

## PRESS AND PUBLICATIONS (CONT.)

- 40 Kaufman & Canoles Attorneys Named as Top Lawyers 2022 in *CoVaBIZ Magazine*
- 52 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2021
- 48 Kaufman & Canoles Attorneys Named Best Lawyers in America© 2022, 4 Named "Lawyer of the Year," and 8 Named "Ones to Watch"
- 40 Kaufman & Canoles Attorneys Named as Top Lawyers 2021 in *CoVaBIZ Magazine*
- 45 Kaufman & Canoles Attorneys Named Virginia Business Magazine's "Legal Elite" 2020
- 46 Kaufman & Canoles Attorneys Named to Best Lawyers in America 2021 and 5 Named "Lawyer of the Year" and 7 Named "Ones to Watch"
- 45 Kaufman & Canoles Attorneys Named as Top Lawyers 2020 in *CoVaBIZ Magazine*
- 48 Kaufman & Canoles Attorneys Named Virginia Business Magazine's Legal Elite 2019
- 45 Kaufman & Canoles Attorneys Named Best Lawyers in America 2020 and 3 Named Lawyers of the Year
- 48 Kaufman & Canoles Attorneys Named Virginia Business Magazine's Legal Elite 2018
- 40 Kaufman & Canoles Attorneys Named as Top Lawyers 2019 in *CoVaBIZ Magazine*
- 43 Kaufman & Canoles Attorneys Named Best Lawyers in America 2019 and 8 Named Lawyers of the Year
- 31 Kaufman & Canoles Attorneys Named as Top Lawyers 2017/18 in *CoVaBIZ Magazine*
- 48 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2017
- 46 Kaufman & Canoles Attorneys Named Best Lawyers in America 2018
- 48 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2016
- Credit Union Foundations Are a Vehicle to Grow Membership
- 44 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2015
- 45 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2014
- Private Client Services Update - Estate Planning With Small Captive Insurance Companies
- 54 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2013
- 55 Kaufman & Canoles Attorneys Named to Virginia Business Magazine's Legal Elite 2012
- Private Client Services Update - Benefit Corporations - A New Business Entity for the Socially Minded Entrepreneur
- Private Client Services Update - Important Reminder for 'Small' Charitable Organizations
- Private Client Services Update - Three Roth Conversion Planning Opportunities
- Private Client Services Update - The Roth Business Ownership Plan