David J. Winkowski

Partner -- Chair, Trusts, Estates & Private Client

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David Winkowski advises high-net-worth individuals, executives at publicly traded and privately held companies, and owners of closely held businesses and their families. David is chair of the firm’s trusts, estates and private client practice as well as co-chair of the firm’s closely held and family-owned businesses practice.

David designs and implements sophisticated estate plans, wills, inter vivos trusts, prenuptial agreements and family limited partnerships for his clients. His experience in estate planning includes using the best available vehicles for minimizing the tax implications associated with preserving wealth for future generations. With a keen eye for achieving his clients’ goals, David applies proven asset protection techniques and protective strategies that minimize risk, accommodate tax laws and maximize asset preservation. David’s experience includes protecting unique assets such as specialized collections and passion investments.

Often working with multiple generations of families, corporate executors, trustees and businesses, David handles complex estate and trust administration issues. He counsels clients in the administration of significant estates where assets are subject to challenging valuation issues or fractional interest discounts, such as closely held business interests and working interests in oil and gas fields.

Featured Representative Matters

- Represented a charitable organization in a long-running litigation involving the destruction of a will and the recovery of assets improperly distributed from an estate.
- Represented an individual in the sale of the nonvoting stock of his Subchapter S corporation to an intentional grantor trust. The loan made by the individual to the trust in order to facilitate the sale was paid in full during his lifetime, which resulted in both the stock and the receivable from the loan being removed as assets from the individual’s estate.
- Represented the executor of an estate with significant oil and gas interests, including working interests, to value such interests for federal estate tax and Pennsylvania inheritance tax purposes, sell a portion of the interests, and transfer the remaining interests to the beneficiaries of the estate.
- Represented a religious organization in the development of standard estate planning documents for members of the order domiciled in 29 jurisdictions.

Services

- Trusts, Estates & Private Client
- Closely Held & Family-Owned Businesses
- Religious, Educational & Nonprofit Organizations

Education

- Villanova University School of Law (J.D., *magna cum laude*)
- Fordham University (B.A.)
- American Institute for Chartered Property Casualty Underwriters (CPCU)

Admissions

- Pennsylvania
- New Jersey

- Advised two national trust companies in connection with Corporate Transparency Act reporting obligations of various trusts in which the clients serve as trustee.
- Represented a client in connection with a multimillion-dollar insurance trust, and, working with the client's life insurance adviser, was able to double the death benefit from the amount initially quoted.
- Represented a local university to provide advice regarding the structure of charitable gifts from donors.
- Represented an individual in the gifting of his business interests to one of his children and the creation of a life insurance trust to benefit the children who do not participate in the business.

Community Impact

David strongly believes that estate planning is important for everyone to access. To help facilitate this, he crafted a series of introductory estate planning programs to share with professionals, community members and shared interest groups. Additionally, he provides customized sessions covering LGBTQ+ estate planning considerations.

With a deep commitment to helping others, David was involved with the nonprofit Partners for Sacred Places for nine years, as a member and as secretary of the board of directors. Partners for Sacred Places is the only national, non-sectarian, nonprofit organization focused on building the capacity of congregations of historic sacred places to better serve their communities as anchor institutions that shape vibrant communities.

Memberships

- Member, Probate and Trust Law Section, Philadelphia Bar Association
- Member, Philadelphia Estate Planning Council
- Former Board Member, Partners for Sacred Places

Recognitions

- *The Best Lawyers in America* (Trust and Estates) (2020-26)

Featured Speaking Engagements

- Presenter, "Unpacking the Corporate Transparency Act," Stradley Ronon CLE
- Presenter, "Mitigation, Optimization & Maximization: Examining Successful Business Transitions," Stradley Ronon
- Panelist, "Preparing Your Privately Held Business for a Liquidity Event," Smart Business Virtual Dealmakers Conference
- Presenter, "Estate and Personal Planning"

Experience

Stradley Ronon Advises Lenis Group in Sale of Majority Stake to Great Point Partners

Stradley Ronon represented Lenis Group, a Slovenian-based full-service regional commercialization and distribution partner for niche and specialty prescription medicines in Central and Eastern Europe, in the sale of a majority ownership stake to Great Point Partners, a U.S.-based private investment firm focused on the healthcare industry. The transaction was announced on December 10; the value was undisclosed.

The acquisition will support Lenis’ regional expansion and accelerate its vision of broadening access to high-quality specialty medicines across Central and Eastern Europe.

Read the announcement.

Publications

Entrepreneur 2 Entrepreneur: David J. Winkowski
June 17, 2026

Letters of Wishes in Pennsylvania Estate Planning
The Legal Intelligencer
May 7, 2026

New FinCEN Reporting Requirement for Nonfinanced Transfers of Residential Real Estate to Entities and Trusts
The Legal Intelligencer
February 10, 2025

Navigating the Corporate Transparency Act and the Future of Beneficial Ownership Reporting
The Review of Securities & Commodities Regulation
October 9, 2024

IRS Issues Final SECURE Act Regulations on Required Minimum Distributions
August 21, 2024

Supreme Court Sides with IRS in Stock Redemption Agreement Case
June 14, 2024

Considerations and Best Practices for Estate Planning in Wake of Connelly
Reuters Legal News
February 6, 2024

Estate Planning Year-End 2022
November 22, 2022

Business Vantage Point

Supreme Court Sides with IRS in Stock Redemption Agreement Case
June 18, 2024

The U.S. Supreme Court issued a decision on June 6 with significant repercussions for business owners who use life insurance as part of their business succession planning. In an uncommon 9-0 ruling, the justices in Connelly v. United States...