

## David M. Thoms

### SERVICE AREAS

#### Business

- Tax: Federal
- Nonprofit + Charitable Organizations
- Real Estate
- Economic Development Incentives
- Corporate, Securities + Commercial Transactions

#### Litigation + Trial

- Probate + Trust Administration

#### Governments + Nonprofits

- Tax: Federal
- Nonprofit + Charitable Organizations
- Real Estate

#### Individuals + Families

- Wealth Transfer Planning
- Estate Planning
- Nonprofit + Charitable Organizations
- Succession Planning for Business Owners
- Real Estate
- Probate + Trust Administration
- Marriage + Relationship Planning

### EDUCATION

- Wayne State University Law School, LL.M. Taxation
- University of Detroit Mercy School of Law, J.D.
- Wayne State University, M.U.P.



### Principal

#### Troy

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#### New York

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When it comes to business, estate and succession planning matters, David M. Thoms adheres to a “big picture” approach in order to obtain individualized optimum results. With his practice focused upon closely held business owners, he assists them with everything from tax issues, to corporate organizational matters, to real estate decisions, and succession planning issues.

His “big picture” approach applies to his representation of nonprofit and charitable organizations as well. In that arena, the inter-relationship of policy, tax, compliance, governance and fundraising must be considered as part of the whole picture in order to reach appropriate solutions on nearly all matters.

*“We short change clients if we examine only the microscopic issue of the day. With the client, we must jointly consider the issue of the day within the framework of the ‘big picture.’”*

David M. Thoms

### REPRESENTATIVE MATTERS

- Closely Held Business Succession Planning  
Assisted the owner of a closely held business develop a multi-generational business and estate plan that resulted in a savings of \$35 million.

### PROFESSIONAL ACTIVITIES

- American Bar Association, Probate and Estate Planning Section; Past Chairman, Charitable Trust Committee, Tax and Corporate Sections
- State Bar of Michigan, Probate and Estate Planning, Real Property, Tax, Corporate, and Environmental Law Sections
- New York State Bar, Probate and Tax Sections

## David M. Thoms

- Kalamazoo College, B.A.

### BAR ADMISSIONS

- Michigan
- New York

### COURT ADMISSIONS

U.S. District Court

- Eastern District of Michigan

### LANGUAGES

- French

- The Association of the Bar of the City of New York
- Detroit Metropolitan Bar Association, Probate Committee
- American Planning Association
- Michigan Association of Planners
- The Financial and Estate Planning Council of Metropolitan Detroit, Inc., 2011-present
- Planned Giving Roundtable of Detroit
- American Society of the French Academic Palms, Board of Directors
- Greenleaf Trust, Board of Directors 2010-present; Audit Committee 2011-present

### HONORS + AWARDS

- Who's Who in America, 1997-present
- Who's Who in American Law, 1994-present
- Who's Who in the Midwest, 22nd, 1990-1991, 26th, 1999-2000
- Who's Who in the World, 1995, 17th, 2000-present
- Who's Who of Emerging Leaders in America, 4th, 1993-1994
- Best Lawyers in America, Non-Profit/Charities Law, Trusts and Estates 2005-present; Litigation-Trusts & Estates 2012
- Michigan Super Lawyers, Estate Planning & Probate, Closely Held Business, Non-Profit 2006-2008
- 2007 Website Listing, Best of United States, Trust and Estate and Taxation Lawyers, Michigan
- Five Star Professional Wealth Manager, HOUR Detroit and DBusiness 2010-present
- DBusiness Magazine, Top Lawyers, Banking, Nonprofit/Charities and Trusts and Estates, 2010-present
- Officier dans l'Ordre des Palmes Academiques, French Government
- The Salvation Army, Army of Stars Award, Shield of Service Award, 1988
- Prix Charbonnier, Federation of Alliances Francaises-USA, Inc.
- Knight of the Order of Salvador, Dali Museum, St. Petersburg, FL
- The Salvation Army, Eastern Michigan Division, 2011 William Booth Award

## David M. Thoms

- Association of Fundraising Professionals, Greater Detroit Chapter, 2011 National Philanthropy Day Volunteer of the Year

### CIVIC, CULTURAL + SOCIAL ACTIVITIES

- Michigan Colleges Foundation, Corporate Secretary; Executive Committee Member; Trustee 2004-present
- Detroit Regional Chamber, Graduate, Leadership Detroit XI
- Henry M. Seldon Charitable Trust, Secretary, Trustee 2002-present
- The Salvation Army of Metropolitan Detroit, Advisory Board; Past Chairman and Current Board Member, 1980-present; Creating Impact Gold Ribbon Committee
- Federation of Alliances Francaises-USA Inc., Board Member 1986-2002, 2007-2009; Past Treasurer; Past President
- Alliance Francaise de Grosse Pointe, Board 2010-present; President 2010-2012; Board Member 1988-2004; Past President
- French Festival of Detroit, Inc., Past President
- Detroit Symphony Orchestra, Former Member, Board of Directors; Annual Fund Chairman; Founder, Planned Giving Advisory Committee
- Kalamazoo College, Board of Trustees and Executive Committee, Former Member; Admissions Committee Chair
- American Red Cross, Southeast Michigan Chapter Executive Committee, Former Board Member; Former Member and Co-chairman of the Van Dusen Challenge Committee; Planned Giving Advisory Committee
- Visiting Nurse Association, Inc., Board of Directors, March 2003-present; Vice Chairman, 2010-present; Corporate Secretary, 2004-2010
- Greenhills School, Planned Giving Technical Advisor
- University of Michigan, Kellogg Eye Center, Planned Giving Advisory Committee, 2002-2005
- University of Detroit-Mercy, Capital Campaign Advisory Committee, 2003-2009
- Detroit Chamber Music Society, Planned Giving Advisory Network
- American Society of the French Academic Palms, Board Member 2008-present

## David M. Thoms

- Detroit Institute of Arts, Tannahill Planned Giving Advisory Committee 2008-present; Trustee, Visiting Committee for European Sculpture and Decorative Arts, 1995-2000 and 2011-present
- Ford Health System, Planned Giving Advisory Committee 2010-present
- Gibraltar-American Council, 2011-present

### TEACHING EXPERIENCE

- Madonna University, Adjunct Professor
- New York University, Summer Tax Institute, 52nd Institute

### PUBLICATIONS

"Nonprofits Take Note: New Form 990 Filing Requirements Are Coming," Hot Points, Spring 2008

### SPEECHES

"What is old might be new again. BUT, What is Old? or Where Are we and Where are we Headed, GST, Estate and Gift Tax Update," ICLE After Hours Tax Series, Ann Arbor, Michigan, November 16, 2010

"Take Control of Your Legacy," (Panelist), Kalamazoo College, Kalamazoo, Michigan, October 16, 2010

"Trust Reforms, Modifications and Terminations Post Michigan's Trust Code (April 1, 2010), New Flexibility," Michigan Bankers Association, Ann Arbor, Michigan, October 14, 2010

"IRS Gets down to Business with Non-Profits," Michigan Association of Certified Public Accountants, Troy, Michigan, October 6, 2010

"Do and Dont's of Gift Receipts and Gift Agreements for Non-Profit Organizations," Federation of Alliances Francaises-USA Inc. Workshop, February 18, 2010

"When Do Financial Advisors Have Trustee-like Duties?," Merrill Lynch Advisors, March 31, 2009

"Basic Ideas, Techniques, and Rules for Organizing Planned Giving Programs," Federation of Alliances Francaises-USA Inc., October 2008

## David M. Thoms

"Tax-Exempt Organizations in Michigan," Lorman Seminar, February 15, 2007

46th Annual Probate and Estate Planning Institute (ICLE): "Drafting Tips to Retain or to Remove Trustees," 2006

Lorman Education Services, Tax-Exempt Organizations in Michigan Seminar: "Overview: Forming a Nonprofit Corporation in Michigan and Gaining Tax-Exempt Status from the IRS" and "Planned Giving," 2006

ABA Lecture: "Charitable Remainder Trusts--The Last Tax Shelter?"

New York University Summer Tax Institute: Section on "Tax Aspects of Charitable Giving"

Financial and Estate Planning Council: "Getting the Client to the Table"

The Salvation Army: Training Sessions for Planned Giving Personnel

Detroit Athletic Club: Lunch Seminar Series "I did my documents. So what? Now what?"

Contributor: "Rights of the Elderly," an ACLU text authored by Robert N. Brown

University of Detroit Journal of Law: "Detroit Historic Preservation Ordinance: Almost Puts It All Together"

### SEMINARS + EVENTS

- Before the Bell Breakfast Forum: Indexed Annuities and Other Financial Products

### NEWS

- Miller Canfield Lawyer David Thoms Elected to Local Board of National Association of Estate Planners and Councils
- Miller Canfield Lawyer David Thoms Presented William Booth Award by the Salvation Army Eastern Michigan Division
- Miller Canfield Lawyer David Thoms Re-Elected Secretary of Michigan Colleges Foundation
- Miller Canfield Lawyer David Thoms Re-Elected President of Alliance Francaise de Grosse Pointe

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- Miller Canfield Lawyer David Thoms Elected President of Alliance Francaise de Grosse Pointe
  - Miller Canfield Lawyer David M. Thoms Appointed to Board of Directors of Greenleaf Trust
  - Miller Canfield Attorney David Thoms Re-Elected to Nonprofit Boards
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