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David A. Lullo

PARTNER

Chicago
312.845.3902
lullo@chapman.com

Dave Lullo is a partner and the Practice Group Leader of the Trusts and Estates Department. He has been with Chapman and Cutler LLP since 1990.

Dave focuses his practice on both estate planning and probate administration matters. He counsels families and individuals on all aspects of wealth transfer planning, with an emphasis on formulating estate plans that maximize and protect wealth while minimizing transfer taxes.

Dave represents individuals and corporate fiduciaries on a wide range of matters, including estate and gift planning, estate and trust administration, retirement account planning, fiduciary and individual income tax planning and compliance, charitable gifting, real estate matters and business succession planning.

Dave also advises trust counsel's offices of Chicago and suburban trust companies on general trust administration and fiduciary matters.

Memberships

American Bar Association

Chicago Bar Association, Trust Law Committee

- Past Chair

Publications

- Co-Author, "New Rules Impacting Your IRAs: An Update on CARES Act and SECURE Act," *Employee Benefit Plan Review*, October 2020
- Co-Author, "Use of Estate Freezing Techniques Curtailed, but Opportunities Still Exist," *Journal of Taxation of Trusts and Estates,* Fall

Admitted

Illinois, 1987

Florida, 2015

Education

University of Michigan Law School, J.D., *cum laude*, 1987

University of Illinois, M.B.A., Finance, 1984

University of Illinois, B.A., Economics, 1983

- Bronze Tablet - University Honors

Practice Focus

Business Succession Planning

Charitable Planning

Estate and Gift Planning

Estate and Trust Administration

Fiduciary Litigation

Income Tax Planning and Compliance

Private Banking Services and Trust Counsel Services

Trust Counsel Services

Trusts and Estates

1988

- Co-Author, "GRATS--Selected Planning Topics," American Bar Association Young Lawyers Division Probate and Trust Law Committee Newsletter, March 1996

Presentations

- "Overview, Introduction to Estate Planning and Wills & Fundamentals of Drafting and Executing Estate Planning Documents," American Bar Association - Chicago Trusts & Estates Community Outreach Program, April 2012.
- "Wills, Trusts and Powers of Attorney," Chicago Bar Association Seminars - 2004 and 2005.
- "Estate, Gift and Generation-Skipping Transfer Tax Changes under the Economic Growth and Tax Relief Reconciliation Act of 2001," Indiana Continuing Legal Education Seminar.