Shumaker

David J. Rectenwald

PARTNER, WEALTH STRATEGIES SERVICE LINE LEADER

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VCard



Dave has nearly 40 years of experience in the areas of estate planning, wealth preservation, insurance and tax planning, and estate administration. He leads Shumaker's Wealth Strategies Service Line and has been Certified as a Specialist in Estate Planning, Trust and Probate Law by the Ohio State Bar Association for over 20 years. He is licensed to practice in Ohio, Michigan, Florida, North Carolina, and Tennessee and frequently advises clients on changing their state of residency. In Ohio, Dave pioneered the state's law on the inheritance rights of children born using assisted reproductive technologies by drafting its legislation on the topic.

Clients turn to Dave to preserve their businesses and family legacies through:

- Multi-generational trust planning and other techniques that minimize federal gift, estate, and generation-skipping transfer taxes
- Minimizing state income tax on trusts and estates
- Internal Revenue Service (IRS) tax controversies and trust litigation
- Drafting and negotiating prenuptial and postnuptial agreements
- Charitable gifts and planned giving

Dave also counsels many local charities on gifts and planned giving, and he was instrumental in establishing the Toledo Area Planned Giving Council, which educates all professionals about planned giving, and served as its first president.

BAR & COURT ADMISSIONS

Ohio, 1986

Florida, 2001

North Carolina, 2001, Inactive

Michigan, 2002

Tennessee, 2021

United States Tax Court

PROFESSIONAL & COMMUNITY AFFILIATIONS

- Toledo Bar Association
- Ohio State Bar Association
- Florida Bar Association
- North Carolina Bar Association
- Michigan Bar Association
- Toledo Cultural Arts Center, The Valentine Theatre, current Chairman
- Twenty Under Forty Leadership Award Recipient
- Make-A-Wish Foundation of Northwest Ohio, former Trustee and Chairman of the Board
- Harbor Foundation, Harbor Behavioral Healthcare, past Chairman/President
- The Toledo Area Planned Giving Council, past Chairman/President
- Notre Dame Club of Toledo, past Chairman/President

HONORS

- *Best Lawyers in America*, 2005-2026
- Best Lawyers "Toledo Trusts and Estates Lawyer of the Year," 2015

SERVICE LINE

Wealth Strategies

INDUSTRY SECTOR

Manufacturing
Real Estate, Construction & Development
Transportation, Advanced Mobility & Logistics

PRIMARY LOCATION

Toledo, OH

EDUCATION

J.D., Ohio State University, 1986

B.A., *cum laude*, University of Notre Dame, 1983

CERTIFICATIONS

Certified as a Specialist in Estate Planning, Trust & Probate Law by the Ohio State Bar Association

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