



## DAVID N. MILNER / PARTNER

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### EDUCATION

- New York University School of Law, (LLM, 1981)
- Brooklyn Law School (J.D., 1975)
- Long Island University (B.S., 1971)

### PRACTICE AREAS

- Corporate & Securities
- International Practice Group
- Real Estate
- Trusts & Estates
- Not-For-Profit

David Milner is a Partner at Ruskin Moscou Faltischek where he is a member of the Trusts & Estates, Corporate & Securities, and Real Estate Departments. He is also a member of the Not-For-Profit and International Practice Groups

Mr. Milner's practice focuses on helping clients plan their financial lives from an income, gift and estate tax perspective. This often includes helping clients structure complicated business relationships in a manner calculated to reduce income and estate tax consequences. Mr. Milner also helps families develop strategies which will permit them to accumulate and transfer wealth to future generations in a practical, tax efficient manner. Mr. Milner represents clients in tax controversies before the Internal Revenue Service as well as state and local tax authorities. Mr. Milner regularly provides guidance to families in the administration of estates and trusts.

Mr. Milner often works with international businesses that seek to establish themselves in the U.S. He typically provides these clients with income tax and related advice to help these businesses form entities and operate in the U.S. in a tax-efficient manner.

Prior to starting his legal career, Mr. Milner, who is also a Certified Public Accountant, had a ten-year career in the accounting profession. This experience, which included working in the tax practice of both a "Big 4" firm and a well-respected regional accounting firm, enables him to offer his clients uncommon insight into a wide variety of legal and tax matters.

Mr. Milner served as a Trustee and Deputy Mayor of the Village of Lake Success and is the President of the Village of Lake Success Golf Club. Mr. Milner is also the Chairman of the Board of Zoning and Appeals of the Village of Lake Success.

Additionally, he is a member of the Board of Directors of the Holocaust Memorial and Tolerance Center of Nassau County, a member of the New York State Bar Association's Committee on Professional Discipline and a former member of the Planned Giving Committee of Yeshiva University. He has also served on the boards of the Men's Division of the Children's Medical Fund of New York and the Jewish National Fund of Long Island. Lastly, Mr. Milner is a frequent speaker before community groups and trade organizations on matters relating to income tax and estate planning and wealth and asset preservation.

## Publications

- 2026 Estate and Gift Exemptions, Exclusions, Etc. (Alerts, Trust & Estates)
- A Seismic Shift Occurs for the Cannabis Industry as President Trump Orders An Expedited Rescheduling Review (Alerts, Cannabis)
- New York Law Journal - A New York Perspective on Estate Taxes and One Big Beautiful Bill – Beauty is in the Eye of the Beholder (Articles, Trusts & Estates)
- Ruskin Moscou Faltischek, P.C. Partner David N. Milner Appointed Member of the New York State Bar Association's Committee on Professional Discipline (Press Releases)
- Executive Order Mandates That The Federal Government Transition To Paperless Payment Methods (Alerts, Law)
- 2025 Estate and Gift Tax Exemptions and Exclusions (Alerts, Law)
- IRS GRANTS RELIEF TO THOSE IMPACTED BY THE OCTOBER 7TH TERRORIST ATTACK ON ISRAEL (Alerts, Tax Law)
- Why New York Attorneys Should Consider Inter Vivos Trusts in Estate Planning (New York Law Journal)
- RMF Attorney David N. Milner Elected to Board of Directors for the Holocaust Memorial and Tolerance Center of Nassau County (Press Releases)
- 2023 Estate and Gift Tax Exemptions and Exclusions (Alerts, Trusts and Estates)
- How Final Is a Decree Based Upon Virtual Representation? (Articles, Trusts and Estates)
- Michael L. Faltischek And Attorneys Recently Closed On A \$102,116,000 Tax Exempt Bond Financing Deal For The Development Of Fountaingate Gardens At Gurwin In Commack, New York. (Press Releases)
- IRS Extends Due Date For Filing 2020 Income Tax Returns (Alerts, Corporate and Securities)
- New York's New Statutory Power of Attorney (Articles, Commercial Litigation)
- Congress Reverses IRS Guidance On Deductibility Of Expenses Paid With PPP Loans (Alerts, Corporate and Securities, Corporate and Securities)
- IRS Issues Additional Guidance On Deductibility Of Expenses Paid With PPP Loans (Alerts, Corporate and Securities)
- Tax Relief During The COVID-19 Pandemic – Updated: April 13, 2020 (Alerts)
- Estate Planning Review During COVID-19 Crisis (Alerts, Trusts and Estates)
- Tax Related Provisions Of The Cares Act (Alerts)
- UPDATED Tax Relief During The COVID-19 Pandemic (Alerts)
- Tax Relief During The COVID-19 Pandemic (Alerts)
- Ruskin Moscou Faltischek Welcomes David N. Milner to the Firm (Press Releases)

## Presentations

- Panelist - Webinar - "RMF's First Annual 420 State of NY Cannabis Update," (April 2022)