



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 the Trusts and Estates Department. 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.

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" 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 is a member of the New York State Bar Association – Tax Section and Trusts and Estates Section and is a member of the Nassau County Bar Association – where he serves on various committees.

Mr. Milner currently serves as Chairman of the Incorporated Village of Lake Success' Board of Zoning and Appeals, Chairman of the Mayor's Advisory Council and is an ex-officio member of the Finance Committee and is on the Board of Directors for the Holocaust Memorial and Tolerance Center of Nassau County. Previously, Mr. Milner served the Village as Deputy Mayor and as a Trustee for 16 years.

During his tenure, Mr. Milner served as Chairman of the Village's Finance Committee, Liaison to the Village's Department of Public Works, Chairman of the Village's Park Commission, House Committee and Environmental Commission and as Deputy Chairman of the Village's Golf Commission. Mr. Milner is a member of the Board of Governors of the Village's Golf Club and served as President of the Club from 2013-2015.

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

- 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)