

Lawton C. Leung

ASSOCIATE | NEW HAVEN, GREENWICH, NEW YORK

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Lawton is an associate on the private client and tax team.

He focuses his practice on domestic and international tax, trust, and estate planning for high net worth individuals and their families.

He regularly advises donors with respect to planned giving structures and counsels public charities, private foundations, and other tax-exempt organizations on formation, tax, and regulatory matters.

He has particular experience with advising fiduciaries in relation to the estate administration process, especially on post-mortem estate planning and charitable deduction issues.

Lawton is recognized as a "key lawyer" by The Legal 500 US in 2021 in the area of nonprofit tax.

SECRETARY **BETH PARMELEE**

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ADMISSIONS

- State of New York, 2016
- State of Connecticut, 2016

PUBLICATIONS

'Accelerating Charitable Efforts Act', Withers Insight - February 16, 2022, co-author

'Organizing a Successful Practice and Considering Tax and Estate Planning', ScienceDirect - September 16, 2021, author

'Old and new rules suggest coronavirus initiatives for private foundations.', Withers Insight - April 22, 2020, co-author

'US Coronavirus Aid, Relief, and Economic Securities (CARES) Act boosts charitable deduction limitations for 2020', Withers Insight - April 2, 2020, co-author

'Planning opportunities during market volatility: Finding the silver lining.', Withers Insight - March 18, 2020, co-author

'Nineteen Estate Planning Highlights from 2019.' - January 17, 2020, author

'Tax Implications of Robert Smith's Pledge to Morehouse's Graduating Class.' - June 3, 2019, author

MEMBERSHIPS

■ New York State Bar Association

■ Connecticut Bar Association

■ American Bar Association

TALKS

'Looking Ahead: The long-term benefits of Charitable Lead Annuity Trusts (CLATs),' Withersworldwide webinar - July 13, 2020, co-presenter

'Establishing a 501c3 Organization,' National Business Institute - April 22, 2020, co-presenter

'Transfer of Assets to a Public Charity: Private Foundation Termination,' Lorman Education Services - January 14, 2020, co-presenter

'Tax Exempt Organizations: New Rules and Updates,' National Business Institute - October 15, 2019, co-presenter

'International Philanthropy: Overcoming Tax and Legal Obstacles,' Lorman Education Services - May 29, 2019, co-presenter

'Nonprofit Bylaws: Drafting Mistakes Attorneys Can't Afford to Make,' National Business Institute - May 23, 2019, co-presenter

'Nonprofit Board Governance Liability,' National Business Institute - October 29, 2018, co-presenter

EDUCATION

Dartmouth College, A.B. Economics
Boston College Law School, J.D.
New York University School of Law, LL.M. in Taxation

LANGUAGES

ENGLISH

DATES

JOINED: 2016

RECOGNITION

2021 Legal 500 US Recommended Attorney Lawton Leung

New Haven
12TH FLOOR, 157 CHURCH STREET, CT 06510-2100

Greenwich
1700 EAST PUTNAM AVENUE, SUITE 400, CT 06870-1366

New York
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