

# DAVID E. SLOAN

Attorney / Partner | Salt Lake City

Licensure: UT

## Biography

David E. Sloan is a partner with the law firm of Fabian VanCott. After spending twenty-four years with the law firm of Van Cott, Bagley, Cornwall & McCarthy, he and his brother Stephen started the law firm of Sloan & Sloan in 2015, which then merged into Fabian VanCott in 2019.

David’s practice focuses on sophisticated estate planning, including gift tax, estate tax, and generation-skipping transfer tax issues; required minimum distribution planning for qualified plans and IRAs; trust and estate administration, including probate; guardianships and conservatorships; complex tax litigation and representation before the IRS; trust and estate litigation; charitable planning and work with tax-exempt organizations; and general tax and business planning related to partnerships, limited liability companies, S Corporations, and C Corporations.

He has represented many clients in tax and other matters in State District Court, the Utah Supreme Court, Federal District Court for the State of Utah, the U.S. Tax Court, the Tenth Circuit Court of Appeals, and the United States Supreme Court, and has also represented clients many times in mediation and before the IRS.

## Practice Areas

TAX & ESTATE PLANNING

TRUST & ESTATE  
ADMINISTRATION/PROBATE

TRUST & ESTATE LITIGATION

TAX LITIGATION & REPRESENTATION  
BEFORE THE IRS

PLANNING FOR RETIREMENT BENEFIT  
DISTRIBUTION

CHARITABLE PLANNING & TAX-EXEMPT  
ORGANIZATIONS

NON-QUALIFIED DEFERRED COMPENSATION  
(SECTION 457(F) PLANS, SPLIT DOLLAR LIFE  
INSURANCE AGREEMENTS)

TAX-FREE EXCHANGES

BUSINESS ENTITIES



## FABIAN VANCOTT

### CONTACT

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## Education

J.D., S.J. Quinney College of Law,  
University of Utah (1990) (Order of the  
Coif)

Member, Utah Law Review (1988- 1990)

M.B.A., University of Utah (1990)

B.A., Accounting, cum laude, University  
of Utah (1987)

## Professional History

Member, Utah State Bar

Law Clerk for the Honorable I. Daniel Stewart, former Associate Chief Justice of the Utah Supreme Court (1990-1991)

Attorney and Shareholder, Van Cott Bagley (1991-2015)

Chair, Van Cott Bagley Tax, Estate and Benefit Planning Practice Group (1999-2015)

Chair, Utah State Bar Estate Planning Section (2008-2009)

Co-Chair, Fabian VanCott Estate Planning Group (2020-present)

AV Preeminent rating from Martindale-Hubbell Peer Review

Recognized for many years in The Best Lawyers in America in the areas of Trusts and Estates, Tax Law, and Litigation-Trusts and Estates

Recognized by Best Lawyers as Lawyer of the Year for Salt Lake City in the categories of Litigation-Trusts and Estates (2013, 2017, 2019, and 2021) and Trusts and Estates (2016)

Recognized for many years in Mountain States Super Lawyers and Utah Business Magazine's "Legal Elite"

Ranked in Chambers High Net Worth 2018-2022

## Publications and Presentations

David has presented on tax and estate planning topics on many occasions, both locally and nationally, including the following:

Estate Planning Section of the Utah State Bar, "Estate Planning in Light of the 2001 Tax Act and Potential Estate Tax Repeal," September 10, 2002

Salt Lake Estate Planning Council, "Estate Planning in Light of the 2001 Tax Act and Potential Estate Tax Repeal," January 19, 2005

Estate Planning Section of the Utah State Bar, "The Current State of the Estate Tax," May 13, 2008

Southern Utah Bar Association, "The Current State of the Estate Tax," December 5, 2008

Salt Lake Estate Planning Council, "Portability and Clawbacks: Tale of Two Code Sections," May 16, 2012

ACTEC Tax Policy Study Committee, Presentation of proposed Official Report on IRC Section 6166A (relating to GST Tax), March 9, 2017 (Scottsdale, Arizona)

ACTEC Estate and Gift Tax Committee, "When the Government Actually Wants to Collect the Tax. Yikes" - "Highlights of U.S.A. v. Johnson," March 9, 2017 (Scottsdale, Arizona)

Estate Planning Section of the Utah State Bar, "Using Retirement Benefits for Charitable Contributions and Bequests," March 17, 2017

ACTEC Tax Policy Study Committee, presentation on final IRC Section 6166A Report, June 15, 2017 (Seattle, Washington) ACTEC Estate and Gift Tax Committee, "Update on U.S.A. v. Johnson," March 8, 2018 (San Antonio, Texas)

ACTEC Business Planning Committee, presentation of IRC

Fellow, American College of Trust and Estate Counsel ("ACTEC") (2006 to present)

Member, ACTEC Tax Policy Study Committee (formerly, the Transfer Tax Study Committee) (2011 to present)

Chair, Proposed IRC Section 6166A Drafting Subcommittee (2012 - 2017)

Chair, IRC Section 6166 Revision Subcommittee (2017 - 2021)

(Proposed Section 6166A and Revised Section 6166 both submitted to Congress in 2021)

Member, Wealth Tax Subcommittee (2020 - 2022)

Member, Personal Liability and Tax Lien Subcommittee (2021 - 2022)

## Recognition and Awards

Utah Legal Elite

Best Lawyers in America (2006 - 2022)

Mountain States Super Lawyers (2007 - 2022)

Chambers High Net Worth (2018 - 2022)

Section 6166 Revision Report, March 3, 2021 (Virtual Meeting)

ACTEC Tax Policy Study Committee, presentation of Report on Revised IRC Section 6166 and Proposed Section 6166A, March 4, 2021 (Virtual Meeting)

Practical Tax Strategies magazine (Thomson Reuters Checkpoint), "Section 6166: After 40 Years in the Wilderness, is it Finally Ready to Enter the Promised Land?" June 2021

Estate Planning magazine (Thomson Reuters Checkpoint), "Section 6166: After 40 Years in the Wilderness, is it Finally Ready to Enter the Promised Land?" July 2021

ACTEC Podcast, "Modernizing Section 6166," August 3, 2021

ACTEC Podcast, "Closely Held Business, Tiered Entities and Proposed Revisions to Section 6166," October 26, 2021

ACTEC Tax Policy Study Committee, presentation on proposed legislation for new Billionaires Tax, March 9, 2022 (San Diego, California)

ACTEC Tax Policy Study Committee, presentation on IRC Section 6324(a)(2) Personal Liability, June 24, 2022 (Banff, Canada)

Philanthropies Gift Planning Council Newsletter (The Church of Jesus Christ of Latter-day Saints), "The Big Bad Clawback—Does it Have any Teeth?" Fall 2022

## Community Service

Past Advisory Committee Member, Suzuki String Institute, Utah Chapter

United Way of Utah

