WHITEFORD

D. Shane Smith

PARTNER; CO-CHAIR OF TRUSTS AND ESTATES SECTION

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BIOGRAPHY

Mr. Smith focuses his practice on mergers and acquisitions, corporate law, business transactions, tax planning, estate planning and estate administration. His guidance is grounded in more than three decades of experience in transactional law, general corporate and business law, business succession planning, estate planning and estate administration.

Mr. Smith frequently advises clients on issues concerning the formation of legal entities, the sale and acquisition of businesses, general corporate and securities matters, business contracts, commercial real estate transactions, franchising, licensing and tax planning. He frequently represents clients in M&A middle market transactions and corporate financings. In addition, his close relationships with clients enable him to assist business owners and their families with complex issues relating to succession planning, and to offer sophisticated estate planning services designed to minimize estate and gift taxes associated with the disposition of family wealth. In this regard, his experience includes the implementation of estate planning documents including wills, revocable living trusts, irrevocable life insurance trusts, grantor retained income trusts and charitable trusts, as well as the resolution of fiduciary

PRACTICES & INDUSTRIES

Trusts and Estates
Tax
Mergers & Acquisitions
International Tax
Business and Corporate
Tax-Exempt Organizations

EDUCATION

University of Richmond, 1990, M.B.A.

University of Florida Levin College of Law, 1983, LL.M., Taxation

Mercer University School of Law, 1982, J.D.

William & Mary, 1978, B.A.

ADMISSIONS

Virginia

Florida

Georgia

U.S. Tax Court

and beneficiary disputes.

Mr. Smith's clients include light manufacturing, financial advisory, fast casual dining, advertising, real estate development, distribution and retail grocery companies, as well as medical and dental practice groups, law firms, engineering firms, and other professional companies, vineyards and wineries, tax exempt organizations, and individuals and financial institutions serving as executors of estates and trustees of trusts.

RECOGNITIONS

- *The Best Lawyers in America*®, Litigation - Trusts and Estates (2021-2027), Mergers and Acquisitions Law (2022-2027), Corporate Law (2024-2027), Tax Law, Trusts and Estates, International Mergers and Acquisitions Law (2025-2027)
- *Virginia Business Magazine*, Taxes, Trusts & Estates "Legal Elite" (2025)
- AV Preeminent®: Martindale-Hubbell® Peer Review Ratings™

MEMBERSHIPS & ACTIVITIES

- Member: Virginia State Bar
- Member: The Florida Bar
- Member: State Bar of Georgia
- Member: Richmond Bar Association
- Member: The Estate Planning Council of Richmond Virginia
- Law Clerk, U.S. Tax Court, 1983 - 1984
- Board Member: Metro Richmond YMCA, 2008 - 2014
- Staff Member: Mercer University Law Review

U.S. Court of Federal Claims

U.S. District Court: Eastern District of Virginia