



# BAILEY | CAVALIERI

David A Onega

MEMBER

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614.229.3200

## OVERVIEW

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David practices in the areas of estate and business planning, corporate, and probate and trust administration. He is dedicated to helping privately held businesses and their owners navigate a variety of legal issues related to their planning matters. With extensive knowledge in trusts, estate and gift tax planning, and asset protection planning, David helps his clients preserve their assets and make future plans.

## EDUCATION

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Capital University Law School (J.D., 1998; *cum laude*)

University of Dayton (M.B.A., 1997)

Ohio University (B.B.A. in Business, 1991; *cum laude*)

## BAR ADMISSIONS

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Ohio

U.S. District Court, Southern District of Ohio

U.S. Tax Court

## PROFESSIONAL HIGHLIGHTS

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Estate planning

Counsels privately-held businesses and their owners.

Administration of estates with a wide range of tax and probate issues.

Extensive experience with trusts, estate and gift tax planning with business entities, and asset protection planning.

Estate and gift tax returns and audits.

Probate and trust disputes.

## PUBLICATIONS & SPEAKING ENGAGEMENTS

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Client Alert: American Taxpayer Relief Act of 2012

Client Alert: An Important New Asset Protection Tool: The Ohio Legacy Trust Act, March 2013

Client Alert: Estate Planning and Tax Issues after DOMA is Ruled Unconstitutional, August 2013

Client Alert: Happy New Year! The Death Tax Lives, 2011

Published in Capital University Law Review and Probate Law Journal of Ohio

## PROFESSIONAL RECOGNITION

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Columbus CEO Top Lawyer, 2024

Best Lawyers in America®, 2024-present

Ohio Super Lawyers Rising Star

Top Young Lawyers in Ohio - Cincinnati Magazine

## AFFILIATIONS AND CIVIC INVOLVEMENT

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Member, Ohio State Bar Association (Estate Planning, Trust and Probate Law Section)

Member, Columbus Bar Association (Estate Tax and Business Tax Committees)

Served on Executive Board of Capital University Law Review