

David J. Harowitz, P.C.

Estate Planning Counselors and Attorneys

P L A N N I N G A N D P R O T E C T I N G Y O U R L E G A C Y

Our passion is to help clients just like you in “Planning and Protecting Your Legacy”. Your legacy consists of you, your values, your loved ones, and your resources. This passion arises out of my family’s experience..

As a teenager I saw the devastation wrought on my family by my father having a stroke and then subsequently dying a couple of years later with no planning in place for either incapacity or death. Our family lost not only a husband and father, but the legacy he had built over his lifetime. My mother, who was a stay at home mom, had to enter the work force in her middle age, with only a high school education. She struggled to make ends meet while raising three children. This all occurred due to a lack of planning. My father’s legacy was not protected at all.

As an estate planning attorney I am determined to not let my clients and their families suffer through the same negative consequences of a failure to plan and protect their legacies. We use the most modern and up to date techniques to prevent the potential disasters which occur from no planning, do it yourself planning, planning with form documents from other attorneys and the worst, having the state legislature and the courts determine and govern their legacies upon disability and death.

Our practice is dedicated to preventing problems through proper, personalized planning to prevent problems before they occur with planning customized to each client’s individual needs and desires. The process starts with us getting to know each other and becoming comfortable with each other during a no obligation conference. We listen carefully to you and we explain options you have to accomplish your desires in the most cost effective manner possible. We explain exactly what your investment in the planning will be and then only upon your agreement will we draft and execute a plan that protects your unique legacy.

Please schedule a no obligation conference and allow us to aid you in preventing the loss of your legacy through no planning, poor planning, or out of date planning.

David graduated cum laude from the Arizona State University College of Law in 1976 and has practiced in Arizona for the last forty-two years. His boutique law firm emphasizes the areas of estate planning, elder law, probate, trust settlement and charitable giving. His practice serves clients at all economic levels from those with modest means to clients with \$100,000,000 estates.

He is a much sought after teacher and has taught legal continuing education in the fields of estate planning, estate tax, probate practice, Veterans benefits and legal ethics at local, state, and

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Members of the firm are admitted to practice before the United States Supreme Court, United States District Court for the district of Arizona, all Arizona State Courts, and are Department of Veterans Affairs accredited attorneys. Professional memberships include: Elder Counsel, Wealth Counsel, Advisors Counsel, the State Bar of Arizona, the Christian Legal Society and prior members of National Academy of Elder Law Attorneys (board member of the Arizona chapter) and the Academy of VA Pension Planners.

Pursuant to the rules of professional conduct set forth in Circular 230, as promulgated by the United States Department of the Treasury, nothing contained in this communication was intended or written to be used by any taxpayer for the purpose of avoiding penalties that may be imposed on the taxpayer by the Internal Revenue Service, and it cannot be used by any taxpayer for such purpose. No one, without our express prior written permission, may use or refer to any tax advice in this communication in promoting, marketing, or recommending a partnership or other entity, investment plan or arrangement to any other party.

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national levels. Additionally, he teaches continuing education for CPAs, financial planners, insurance and other professionals.

Mr. Harowitz is a founding member of Wealth Counsel, a member of Elder Counsel, a past member of the Arizona board of Directors of the National Academy of Elder Law Attorneys, and a member of Advisors Counsel, and the Christian Legal Society.

David has been admitted to practice before the United States Supreme Court, in all courts of the State of Arizona, the United States and the District Court for the district of Arizona.

A highlight of his career has been to co-create the largest school tuition organization in Arizona, which was the petitioner in a case that lasted almost a decade and that was finally successfully adjudicated at the United States Supreme Court, Arizona Christian School Tuition Organization v. Winn, holding that state tuition tax credits for donations to private schools are Constitutional.

David has served on the boards of directors of numerous charities including chairing the board of Phoenix Seminary. David also has served as an Elder and as an adult Bible teacher at the churches of which he has been a member throughout his adult life.