



## Daniel Choyce

Counsel | Atlanta

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### Areas of Practice

Private Wealth Services | Trusts & Estates | Corporate Law | Tax Law

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Daniel Choyce is Counsel in the Client Private Services Practice of Smith, Gambrell & Russell, LLP.

Dan focuses his practice on complex estate, tax, and business planning for high-net-worth and ultra-high-net-worth individuals and families. He brings deep experience in structuring and drafting sophisticated estate planning instruments, including grantor and non-grantor irrevocable trusts, defined value clause gifting strategies, and governing documents for pass-through and nonprofit entities. Dan was previously an attorney with a large international law firm and a boutique estate planning law firm where he played a key role in advising clients on generational asset transfers that included closely held business entities and carried interests, trust and fiduciary litigation matters, and strategies to reduce estate and income tax exposure resulting in multimillion-dollar tax savings.

Dan earned his J.D. from Wake Forrest University School of Law, where he received the Dean's Scholarship, served as the Executive Online Editor for the Wake Forest Journal of Law and Policy, and participated in the Wake Forest Elder Law Clinic. Dan was also a Martin Luther King, Jr. scholar intern as part of the Medical-Legal Partnership with Legal Aid of North Carolina. Dan received his B.A. in Political Science, *summa cum laude* from Rowan University. While at Rowan University, Dan swam on the NCAA Division III swimming team and won an All-Academic Honorable Mention from the New Jersey Athletic Conference.

### Representative Experience

- Advised entrepreneurs and private equity partners in structuring business succession plans for various business interests valued in excess of \$20M.
- Presented a successful argument to the IRS under a common law trust concept to reduce the value of a gross estate by more than \$200K for federal estate tax purposes.

- Created a comprehensive short term transfer plan for \$1M+ in cash and securities using a layered strategy of incomplete gifting and installments sales to optimize federal estate and gift tax and income tax outcomes.
- Effectuated a part gift/part sale for an intra-family transfer of a multi-million-dollar business entity (\$25M+) using an allocation based Wandry formula and valuation discounts.
- Represented estates, trusts, and beneficiaries in complex or contested administrative and fiduciary matters, including accounting disclosures, intestate transfers to minor beneficiaries incorporating long-term planning strategies, and ambiguous or contradictory governing instruments.

## **Admissions**

Georgia

North Carolina

## **Memberships**

North Carolina Bar Association

- Estate Planning and Fiduciary Law Section, Member
- Young Lawyers Division, Member

North Georgia Estate Planning Council

Atlanta Bar Association

- Estate Planning & Probate Section, Member
- Atlanta Council of Young Lawyers, Member

## **Recognitions**

Best Lawyers: Ones to Watch® in America, Business Organizations (including LLCs and Partnerships); Closely Held Companies and Family Businesses Law; Trusts and Estates (2026)