

Darryl W. Cluster

Partner

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Darryl W. Cluster's practice focuses on a broad spectrum of estate planning services including succession planning and tax savings.

In addition, Darryl counsels nonprofit organizations of all types including family foundations, operating foundations, and public charities.

Representative estate planning experience includes:

- Continuing representation of several private foundations with assets ranging from \$500,000 to over \$100 million
- Continuing representation of operating charities in the fields of education, general philanthropy, research, athletics, science, the arts and many other forms of charitable endeavor
- Prepared complex estate plans for high net worth clients in the fields of entertainment, real estate, and general business
- Counseled families regarding post-death trust administration

Awards

- *Chambers' High Net Worth Guide*, Private Wealth Law, 2025, 2026
- *Legal 500*, US Elite Los Angeles - Tax, 2026
- *Los Angeles Business Journal's*, "Leaders of Influence: Nonprofit and Philanthropy," 2026
- *Best Lawyers*® "Lawyer of the Year": Non-Profit/Charities Law (2017, 2019, 2023, 2027)
- *The Best Lawyers in America*®, Non-Profit, Charities Law, and Trusts and Estates (2013-2027)

Bar Admissions

- California

Services

- Private Client Services
- Charities & Nonprofit Organizations
- Tax
- Trusts & Estates Administration
- High Net Worth Families

Education

- University of California, Berkeley School of Law (J.D., 1989)
 - University of Southern California (B.A., 1982)
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Publications

August 17, 2020

Does the Golden State Want Your Gold? California Legislature Resumes Discussions Of New Annual Wealth Tax

April 10, 2020

Important Tax Updates – COVID-19 Edition

April 10, 2020

IRS Issues Notice Providing for the Delay of Federal Tax Filings and Federal Tax Payments

March 29, 2019

Bill Proposed In California Legislature Would Tax Transfer Of Wealth Over \$3.5 Million

Greenberg Glusker Client Alert

December 20, 2017

Doubling Down: Gift, Estate and GST Tax Changes Under the Tax Cut and Jobs Act

Greenberg Glusker Client Alert

September 2, 2016

Transfers of Family-Controlled Business Entities to Family Members Could Get More Expensive

Greenberg Glusker Client Alert

August 18, 2015

Greenberg Glusker Attorneys Named to The Best Lawyers in America© 2016
Best Lawyers- Press Release

March 16, 2015

Passing On
Los Angeles Business Journal

August 19, 2014

12 Greenberg Glusker Attorneys Named to The Best Lawyers in America 2014

Best Lawyers

September 1, 2012

How to Pick a Worthy Charity

Smart Business Los Angeles

May 2007

Designating Retirement Plan Beneficiaries, Estate Planning 2007

UCLA School of Law

October 2002

Preserving the Income Tax Charitable Deduction for Gifts to Foreign Charities

Philanthropy Alert