


Steven Chidester


PARTNER | SAN DIEGO

 STEVEN.CHIDESTER@WITHERSWORLDWIDE.COM

 +1 858 400 1304

SECRETARY JEFFREY FERRER

 JEFFREY.FERRER@WITHERSWORLDWIDE.COM

 +1 858 400 1319



Steven is a partner in the private client and tax team.

He focuses his practice on estate planning, trust and estate administration, charitable giving and representing tax-exempt organizations. He has designed and used computer modeling to show the economic consequences of various estate planning and charitable giving techniques.

He is also experienced in the area of executive compensation, focusing on compensation and intermediate sanctions issues for tax-exempt organizations. Steven has represented exempt organizations in IRS audits, in civil and probate court, and before state Attorneys General.

Steve is recognized as one of San Diego's Top Lawyers 2020 in Charities & Nonprofit by San Diego Magazine. He is also recognized as a recommended lawyer by The Legal 500 US in 2024 in the area of Not-for-Profit Tax. Steve has been recognized as a Super Lawyer for eight years, Best Lawyers in America® since 2011 for Non-Profit Charities Law and Trusts and Estates, and has achieved a Martindale-Hubbell® AV Rating and a First Distinguished Service Award - Partnership for Philanthropic Planning of Greater Los Angeles - Annual Western Regional Planning Giving Conference 2012.

Talks

- 'Planned Giving 201,' Los Angeles Council of Charitable Gift Planners - May 1, 2023, presenter
- 'Looking Ahead: The long-term benefits of Charitable Lead Annuity Trusts (CLATs),' Withersworldwide webinar - July 13, 2020, co-presenter

- 'Charitable Planning When Stars Align: Why 2020 is the Year for Charitable Gifts,' North County Estate Planning Council - June 2, 2020, co-presenter
- 'Charitable Giving Part II: Other Deferred Giving Techniques,' California State University, Long Beach Foundation's American Institute for Philanthropic Studies - March 19, 2019, speaker
- 'Collaboration Between Nonprofits and For-Profits: From the Simple to the Complex,' State Bar of California's Tax Annual Meeting & Tax Policy Conference, Carlsbad - November 03, 2017
- 'Business Exit Strategies Involving Gifts to Charity,' Office of Gift Planning at Scripps Health Foundation, La Jolla - November 01, 2017
- 'Planned Giving 101,' Los Angeles Council of Charitable Gift Planners, Los Angeles - October 27, 2017
- 'Understanding Charitable Lead Trusts: Considerations and Consequences,' California State Bar Business Law Section's Nonprofit Organizations Committee Meeting - May 21, 2013
- 'Planned Giving 101,' Los Angeles - October 21, 2011
- 'Donor Advised Funds and Family Funds,' Practical Planned Giving Conference 2011, San Diego
- 'Charitable Giving for Entrepreneurs and Business Owners,' Healthy, Wealthy & Wise seminar, San Diego
- 'Charitable Giving: Deferred Giving Techniques,' a two-day course taught annually from 2002-09 and 2014-15 through the California State University, Long Beach Foundation's American Institute for Philanthropic Studies
- 'Gifts of Restricted Stock to Private Foundations,' Exempt Organizations Committee, Tax Section, California State Bar
- 'Keeping Your Business in the Family: Business Succession Planning,' presented at a conference sponsored by the Gemological Institute of America - 2001
- 'Funding Charitable Remainder Trusts with Challenging Assets,' presented in 2000 to the Planned Giving Round Table of San Diego
- 'When is a Gift Not a Gift? - An Analysis of Current Charitable Tax Planning Strategies, Proven and Unproven,' - 2000 Annual Meeting of the California Bar Association Tax Section

External publications

'Elon Musk wants to create new schools in Austin—from elementary to university—that he's funding with a \$100 million gift,' Fortune - December 13, 2023, featured

'[Patagonia 2.0: the founders who are reshaping philanthropy](#),' Withers Insight - November 28, 2023, featured

'Considerations for making charitable gifts abroad,' Daily Journal's "Wealth with Withers" column - March 29, 2021, co-author

'[UBTI Proposed Regulations Answer Some Questions but Raise Others](#),' Tax Notes - July 13, co-author

'[The Art Market Adjusts: Temporary relief for cultural institutions under the CARES Act](#),' Withersworldwide.com - April 7, 2020, co-author

'[New tax legislation establishes flat tax on investment income of private foundations](#),' Thomson Reuters' Taxnet Pro - January 30, 2020, quoted

'[Paul Newman Still Giving To Charity, Even in Death](#),' Private Wealth - May 30, 2018, quoted

'[Charitable Planning for Next Tax Season](#),' Accounting Today - April 17, 2018, quoted

'[How donors, advisors, and grantees of donor advised funds may be impacted by a recent IRS notice](#),' Withersworldwide.com - January 19, 2018, co-author

'[Impact of tax reform on tax-exempt organizations paying compensation in excess of US \\$1 million](#),' Withersworldwide.com - December 21, 2017, co-author

'[Consider the private operating foundation](#),' Wealth Management's Trusts & Estates Magazine - October 2017, co-author

'[Attorney's role during formation and operation](#),' Advising California nonprofit corporations, third edition, chapter 1

Admissions

State of California, 1987

Education

Brigham Young University - J. Reuben Clark Law School, magna cum laude, Order of the Coif, J.D.

Brigham Young University, cum laude, B.A.

Languages

English

Memberships

California State Bar Association

American Bar Association

Key dates

Year joined: 2015

Year became partner: 2015

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