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David R. Cohen

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David Cohen's ability to analyze complex tax issues and formulate effective strategies is invaluable to businesses, tax-exempt organizations, multi-entity clients, and high net worth individuals.

David has the unique background to serve both the transactional and tax needs of his clients, having earned an LL.M. in Taxation from Georgetown University Law Center, and has practiced extensively in virtually all aspects of corporate and commercial law, including mergers and acquisitions, contract negotiations and drafting, corporate governance, and for-profit and not-for-profit entity formation and maintenance.

He provides extensive planning and advice in various areas of tax law, including partnerships, LLCs, corporations and tax-exempt organizations. Representative matters include the following:

- negotiated and structured multi-entity structures for real estate clients;
- advised client and co-counsel on a sale of business, including impact of Section 338(h)(10) election;
- structured and negotiated the sale of an automotive supply business;
- reviewed and negotiated commercial real estate leases;
- negotiated a franchise agreement;
- structured tax-free reorganization (split-up) of a closely held business;
- structured tax-exempt entities and obtained tax-exempt status from IRS;
- researched and prepared planning memoranda on various tax issues, including Section 1031, Section 461(f), Section 165, and Section 1033 and
- worked with estate planning attorneys to achieve business succession planning for family-owned businesses.

David also represents clients in tax administrative matters, including audit negotiations, administrative appeals, offers in compromise, and installment agreement negotiations before the IRS and other taxing authorities, achieving multi-million-dollar reductions in taxes and penalties.

David is admitted to practice law in Arizona, California, Maryland and the District of Columbia.

PRACTICE AREAS

Tax Law
Corporate Law
Mergers and Acquisitions
Property Tax Law
Real Estate Law
Tax Controversy

PROFESSIONAL MEMBERSHIPS

State Bar of Arizona
State Bar of California

BAR ADMISSIONS

Arizona, 1985

District of Columbia, 1988 (Inactive)

Maryland, 1989 (Inactive)

California, 2002

EDUCATION

LL.M. in Taxation, Georgetown University Law Center, 1986

J.D., University of San Diego School of Law, 1985

B.S., Accounting, University of Arizona, 1982

BIRTHPLACE

Tucson, Arizona