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David R. Jojola

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Before entering private practice, from 1995 to 2006 David Jojola was a senior trial attorney in the Los Angeles office of the Internal Revenue Service, where he served as a fraud specialist and innocent spouse coordinator.

Today, as a tax controversy attorney representing taxpayers, David's practice encompasses tax litigation and appeals, taxation law, corporate taxation, estate and gift taxation, excise taxes, income taxation, innocent spouse relief, payroll taxes, and property (*ad valorem*) taxes.

PRACTICE AREAS

Tax Litigation
Employment Tax Controversy
Property Tax Controversy

CERTIFICATIONS

Certified Specialist in Tax Law, Arizona Board of Legal Specialization

PROFESSIONAL MEMBERSHIPS

State Bar of Arizona
State Bar of New Mexico

COURT ADMISSIONS

New Mexico, 1995
U.S. Tax Court, 1995
Arizona, 2008
U.S. District Court, District of Arizona, 2009

ARTICLES

"Victory Over the IRS in Material Participation Challenge," August 2015
"IRS Offers Incentives to Taxpayers with Unreported Foreign Income," February 2014

PRESENTATIONS

"Small Captives, Big Issues: A Discussion of 831(b) from Audit to Appeals to the Courtroom" (co-presenter), State Bar of Arizona Tax Section, May 2017, Phoenix
"The Ongoing Battle Between Captives and the IRS," Arizona Captive Insurance Association, 2015
"Divorce-Related Tax Issues" (panelist), Family Law Section, State Bar of Arizona Convention, 2015

REPRESENTATIVE CASES

Norma Slone, Transferee, et al. v. Commissioner, T.C. Memo. 2012-57 (U.S. Tax Court 2012)
Larry J. and Sherilyn Wadsworth, T.C. Memo. 2007-46 (U.S. Tax Court)
Louis P. Mitchell, T.C. Memo. 2006-238 (U.S. Tax Court)
Johnny J. and Brenda D. Young, T.C. Summary 2005-76 (U.S. Tax Court)
Letanita Bussell v. Commissioner of Internal Revenue, T.C. Memo. 2005-77 (U.S. Tax Court)
Estate of Nathaniel M. Leichter, Deceased, Steven Leichter, Co-Special Administrator, T.C. Memo. 2003-66 (U.S. Tax Court)
David Dung Le, Dung V. Le and Kim Huong Le, T.C. Memo. 2003-219 (U.S. Tax Court)
David Dung Le, M.D., Inc., 114 T.C. No. 18 (U.S. Tax Court)
Diane Marie Murdoch, T.C. Summary 2002-17 (U.S. Tax Court)

Donnell Floyd, T.C. Summary 2002-92 (U.S. Tax Court)

Chih H. and Chu F. Chu, T.C. Memo. 2001-84 (U.S. Tax Court)

Julian O. Von Kalinowski and Penelope J. Von Kalinowski, T.C. Memo. 2001-21 (U.S. Tax Court)

Tony D. Ishizaki, T.C. Memo. 2001-318 (U.S. Tax Court)

John S. Fagan, T.C. Memo. 2001-222 (U.S. Tax Court)

Kethleen A. Carr, T.C. Memo. 1996-390 (U.S. Tax Court)

Kathryn Bernal, T.C. Memo. 1996-390 (U.S. Tax Court)

EDUCATION

J.D., University of New Mexico School of Law, 1995: Outstanding Student in the Area of Commercial Law

B.B.A., Finance, Anderson School of Management, University of New Mexico, 1990: Sigma Alpha Epsilon, Delta Sigma Pi

BIRTHPLACE

Albuquerque, New Mexico