

DAVID GITMAN

Partner

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David Gitman, through his professional corporation, is a partner of the firm, and has been advising clients with respect to various aspects of transactional law for more than 40 years.

David specializes in taxation in connection with many types of transactions. A substantial portion of David's practice involves the federal income tax aspects of many different types of real estate transactions, including acquisitions, dispositions, leasing, private placements and syndications, joint ventures, financing and development. Most of the business transactions David handles involve partnerships, limited liability companies, corporations and certain other entities, with which David has extensive experience regarding both the tax and non-tax aspects, and in connection with formation, operations and dissolution.

David's experience with real estate transactions includes planning, advising and structuring with respect to tax-free exchanges, involuntary conversions and other nontaxable transactions. Many of the tax-free exchanges are for entities having owners with different objectives for which sophisticated planning is necessary. In those situations, David counsels clients regarding the available alternatives and assists them in choosing an approach designed to balance practical considerations with tax efficiency.

In addition, David's practice includes planning, advising and structuring with respect to the California property tax aspects of real estate transactions. In this regard, he addresses issues and planning needs that arise not only in connection with transfers of real property itself, but also in connection with transfers of interests in entities which own real property. David's property tax experience also includes addressing issues with the County Assessor following a disputed reassessment.

David spent many years working on transactions involving the federal low-income housing tax credit program and the federal historic tax credit program. He also currently advises and works on transactions intended to take advantage of the recently-enacted federal opportunity zone rules.

Practice Areas

- Taxation
- Partnerships
- Corporate
- Real Estate
- General Business Transactions

Bar Admissions

- California

Education

- Master of Laws in Taxation, New York University School of Law, New York, New York
- Juris Doctor, Loyola University School of Law, Chicago, Illinois
- Bachelor of Arts in Finance, University of Illinois, Champaign, Illinois

Recognitions

- "AV® Preeminent™" Peer Review Rated, *Martindale-Hubbell®*

Professional Associations & Memberships

- American Bar Association – Taxation Section
- Los Angeles County Bar Association – Taxation Section
- Beverly Hills Bar Association – Taxation Section