

David C. Gair
Partner

As a trial lawyer Board Certified in Tax Law by the Texas Board of Legal Specialization, David Gair focuses his practice on guiding businesses, high-net-worth individuals and tax professionals through all types of complex civil and criminal tax controversies, everything from audits and litigation to investigations and collection matters. Whether his client is an international corporation involved in multi-million-dollar tax litigation or a domestic partnership battling an audit for the first time, David's goal is to find the most effective way to protect them and minimize taxes to the full extent of the law.

In civil matters, David explores every option available to prevent unanticipated tax liabilities from devastating a client's business, either by resolving the controversy during the IRS audit process or in litigation before the U.S. Tax Court, U.S. Court of Federal Claims or the federal district and bankruptcy courts. David also has deep experience in resolving administrative controversies before state and local tax authorities, including disputes over income tax, sales/use tax and franchise tax.

David devotes a substantial part of his practice to defending businesses and individuals facing tax problems that not only trigger a potentially higher tax bill, but also a criminal investigation or prosecution. Regardless of whether a case involves allegations of tax evasion, failure to file or a fraudulent return, David focuses on finding a solution during the investigation stage before an indictment is issued. Resolving criminal matters at this early stage is critical, because an indictment significantly increases the likelihood of a conviction at trial, which may result in considerable penalties or even jail time.

David has handled several recent controversies involving issues that are currently in the crosshairs of the IRS, including energy efficiency credits and deductions, tax shelter liability and collection cases targeting nominees and fraudulent transfers. David is also helping clients decipher the recently-enacted U.S. Tax Code provisions, with a



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Practices

Corporate & Transactional
Trusts & Estates
Taxation
White Collar Defense

Education

LL.M., Taxation, University of Denver
Sturm College of Law (2006)
J.D., University of Denver Sturm College of
Law, Editor, *Denver Journal of
International Law & Policy*, 2003-2005;
Clinical Practice Award: Low Income
Taxpayer Clinic; Scholastic Excellence
Award: Labor Law. (2005)
M.A., Middlebury College (1999)
B.A., Bates College (1996)

Bar Admissions

Texas (2007)
Colorado (2005)

Court Admissions

United States District Court, Eastern
District of Texas (2011)
United States District Court, Southern
District of Texas (2010)
United States District Court, Western
District of Texas (2010)
United States Court of Federal Claims

particular emphasis on the new rules governing partnership audits.

In addition to his controversy practice, David helps businesses and entrepreneurs develop proactive tax and estate planning strategies to avoid future disputes and minimize all taxes, including income, estate, gift, GST, franchise and sales/use tax.

Outside the office, David spends substantial time giving back to the community and teaching the next generation of lawyers. He is the current chair of AVANCE-Dallas, a nonprofit organization dedicated to strengthening families in at-risk communities through effective parent education and support programs. He is also a professor at Southern Methodist University, where he teaches estate planning in the university's Continuing and Professional Education program and tax procedure in the Dedman School of Law.

Experience

IRS, State Civil and Criminal Tax Litigation / Controversy Work

- Successfully represented a construction company in an IRS dispute over worker classification and achieved a \$4.4 million reduction in liability.
- Successfully represented an online marketing service provider in a tax litigation case and received complete concession from Comptroller that zero was owed.
- Representation of clients in IRS criminal matters, voluntary disclosures, representation of clients in pre-indictment investigations resulting in no indictments being filed.
- Successfully represented a Certified Public Accountant in a half-million dollar IRS Trust Fund Recovery Case
- Obtained a 100% abatement of a multi-million dollar IRS Jeopardy Assessment.

(2008)

United States District Court, Northern District of Texas (2007)

United States District Court, Western District of Colorado (2007)

United States Tax Court (2006)

Languages

Spanish - Fluent

- Successfully obtained a reversal of a wrongful income tax assessment and wage levy relief.
- Handled IRS audits of various corporations and individuals.
- Successful representation of clients with state tax issues, including, property taxes and sales and use taxes.
- Obtained double taxation relief for clients through IRS private letter ruling requests.
- Successfully represented clients in Estate and Gift tax Valuation matters.
- Filed and obtained relief of tax liabilities through offers-in-compromise and other administrative remedies with the Internal Revenue Service and state taxation authorities.
- Obtained significant tax refunds for clients through refund actions both administratively and through U.S. District Court and the Court of Federal Claims actions.
- Representation of Certified Public Accountants before the IRS Office of Professional Responsibility, Malpractice litigation, and the Board of Accountancy.

Estate Planning, Probate & Transactional Work

- Counseling clients on all phases of estate planning and the preparation of wills and various forms of trusts to effect property transfer goals and minimize estate and gift taxes.
- Designing and implementing multiple family limited partnerships, family limited liability companies and trusts for family owned assets.
- Representing clients in numerous Will probates and in administration of the estate.
- Corporate and Partnership tax planning for entrepreneurial

business owners.

- Structuring and documenting sales and purchases of business entities and business properties.
- Counseling and Planning for troubled businesses and entrepreneurs
- Creating business entities such as corporations, limited liability companies, and professional associations.
- Prepared tax opinions on various matters, including 1031 Exchanges, Prohibited Transactions for IRAs, listed transactions.

Press Releases

- “Gray Reed Attorney Elected to Chair Dallas Bar Association Tax Section” (November 11, 2016)
- “Gray Reed & McGraw’s David Gair Elected to Tax Section Council of State Bar of Texas” (June 20, 2016)
- “Gray Reed Attorneys David Gair and Drew York Promoted to Shareholder” (August 23, 2013)
- “Three Gray Reed Attorneys Named to Leadership of State Bar of Texas Tax Committee” (August 7, 2013)
- “New Blog Focuses on Making Tax Law Easier to Navigate for Business Owners and Entrepreneurs” (March 4, 2013)
- “Gair Elected to Board of Directors for AVANCE, Inc.” (October 10, 2012)
- “Gray Reed Attorneys Attain Board Certification in Tax Law” (January 23, 2012)

Thought Leadership

- “Paving the Way for Economic Growth: Reforming the Notorious

U.S. Tax System”, *Texas Lawbook* (May 18, 2017)

- “New Partnership Audit & Assessment Rules”, Gray Reed & McGraw Legal Alert (February 16, 2016)

Honors

- Selected by his peers for inclusion in Woodward/White, Inc.’s *The Best Lawyers in America* in the field of Tax Law (2016 - 2019)
- Selected as one of the Best Lawyers in Dallas, Tax Litigation, by *D Magazine* (2014, 2018)
- Named a “Rising Star” (2010 - 2013) and a “Super Lawyer” (2014 - 2018) by Texas Super Lawyers (a Thomson Reuters company) as published in *Texas Monthly* and *Law & Politics* magazine
- Selected as an “Outstanding Attorney Under 40” by the Cardozo Society of the Jewish Federation of Greater Dallas (2014)

Speeches and Presentations

- “New Partnership Audit Rules”, TSCPA Texas Tax Institute (November 15-16, 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, San Antonio CPA Society 2018 CE Symposium (October 26, 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, Dallas CPA Society Controller/CFO CPE Series (October 17, 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”, Dallas Bar Association (September 10, 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling

- a Trust Fund Recovery Penalty Investigation”,34th Annual Texas Federal Tax Institute (June 6, 2018)
- “Mock Tax Court Trial Attorney Participant”,Tax Alliance Conference Bootcamp (June 5, 2018)
- “You Mean People Go to Jail for That? Hidden Dangers of Handling a Trust Fund Recovery Penalty Investigation”,Dallas CPA Society Convergence 2018 (May 11, 2018)
- “To Pass-Through or Not to Pass-Through? Corporate Entity Planning Post Tax Reform ”,American Health Lawyers Association (March 12, 2018)
- “New World of Tax Fraud – Attack on Tax Professionals”,Dallas CPA Society’s Member Appreciation CPE Series (February 9, 2017)
- “Accountant-Client Privilege: What It Is and How to Protect It”,The 62nd Annual Texas CPA and Tax Institute, TSCPA CPE - Dallas, TX (November 20, 2015)
- “Accountant-Client Privilege: What It Is and How to Protect It”,The 62nd Annual Texas CPA and Tax Institute, TSCPA CPE - San Antonio, TX (November 19, 2015)
- “Accountant-Client Privilege: What it is and How to Protect It”,CPE Conference - An Epicurean Education (November 4, 2015)
- “What Cancer Patients and their Families Need to Have in Place Today for Tomorrow”,Multiple Myeloma Support Group (July 11, 2015)
- “IRS Criminal Investigation Process & Current Areas of Focus”,2015 Annual Meeting of the Tax Section of the State Bar of Texas (June 19, 2015)
- “Anatomy of a Criminal Tax Case”,State Bar of Texas - Tax Law in

a Day Course (February 6, 2015)

- “The Man is in the House: How to Handle an IRS Examination”, Saville CPA Presentation (January 26, 2015)
- “Practical Approaches to IRS Penalties”, DBA Tax Section Annual Meeting (November 3, 2014)
- “What Cancer Patients and Their Families Need To Have In Place TODAY For TOMORROW”, Baylor University Medical Center Patients and Cvetko Center Staff (June 21, 2014)
- “Employment Taxes – A Potential Nightmare”, Tax Alliance Conference - Plano, Texas (June 11, 2014)
- “Recent Changes to Innocent Spouse Relief”, 2014 Convergence Seminar, Dallas CPA Society (May 8, 2014)
- “Recent Changes to Innocent Spouse Relief”, Denton County Bar Association (April 4, 2014)
- “The Intersection Between Family Law and Business Entities and Real Estate Law”, 28th Annual Family Law Conference, South Texas College of Law. (March 6, 2014)
- “Challenge the IRS - A “How-To” Manual on Tax Controversies”, Accounting Continuing Professional Education Network Tax Institute Webcast (December 4, 2013)
- “IRS Whistleblowers: The Good, the Bad and the Criminal”, 60th Annual CPA Tax Institute by the Texas Society of CPAs (November 21-22, 2013)
- “Recent Changes to Innocent Spouse Relief”, North Dallas Bar Association (May 14, 2013)
- “IRS Practice Collections: Fresh Start Initiative”, Dallas CPA Society Convergence 2013 Conference Panelist (May 8, 2013)

- “IRS Whistleblowers and Divorce - The Good, The Bad and The Criminal”,Dallas Bar Association, Family Law Section Luncheon (April 10, 2013)
- “Recent Changes in Innocent Spouse Relief”,Houston Bar Association, Family Law Section Luncheon (April 3, 2013)
- “Recent Changes to IRS Innocent Spouse Relief”,Collin County Bar Association (February 15, 2013)
- “Recent Changes to Innocent Spouse Relief”,Dallas-Fort Worth Chapter of the Texas Society of Enrolled Agents (August 2012)
- “Innocent Spouse Relief”,Texas Society of CPAs CPE Expo, Central Texas Chapter (May 2012)
- “It’s THAT Time of The Year Again: The New IRS Innocent Spouse Rules and Regs”,Dallas Bar Association, Family Law Section CLE (March 2012)
- “Innocent Spouse Update”, Dallas Bar Association, Tax Section (February 2012)
- “IRS Collections”,Plano Area Enrolled Agents (August 2011)
- “IRS Collection Issues”,Update on IRS Tax Controversy Procedure Seminar (June 2011)
- “Innocent Spouse Update”,IRS Appeals, Tax Alliance Conference (November 2010)
- “What Cancer Patients Need to Have in Place Today for Tomorrow”,Baylor University Medical Center (November 7, 2009)