

## David C. Gair

Partner

Dallas

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David guides businesses, high-net-worth individuals, and tax professionals through all types of complex civil and criminal tax controversies, from audits and litigation to investigations and collection matters.

### OVERVIEW

Board Certified in Tax Law by the Texas Board of Legal Specialization, David defends 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, he 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.

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. He also has deep experience in resolving administrative controversies before state and local tax authorities, including disputes involving income tax, sales/use tax, and franchise tax.

David has handled several recent IRS controversies, including energy efficiency credits and deductions, tax shelter liability, and collection cases targeting nominees and fraudulent transfers. He also helps clients decipher the recently enacted U.S. Tax Code provisions, with a particular emphasis on the new rules governing partnership audits.

In litigation settlements, David's understanding of the intricate processes of tax reporting gives him comprehensive insight into the tax implications of these settlements and allows him to structure them efficiently and in compliance with applicable laws. Additionally, his knowledge of Qualified Settlement Funds (QSFs) enables David to manage and distribute settlement proceeds in a tax-advantageous manner. His experience in these areas allows him to provide strategic guidance and tailored solutions to clients navigating complex litigation and settlement scenarios.

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

## **REPRESENTATIVE MATTERS**

### **IRS, State Civil, and Criminal Tax Litigation/Controversy Work**

- Caused the IRS to withdraw a wrongfully filed nominee tax lien in the amount of approximately \$1.5 billion.
- Represented a lighting systems company in an appeal involving a multimillion-dollar tax deduction under IRC Section 179D.
- Assisted a client who fell victim to tax shelter promoters in getting negligence and fraud penalties abated in full.
- Obtained full innocent spouse relief for a single mother of two.
- Represented a construction company in an IRS dispute over worker classification and achieved a \$4.4 million reduction in liability.
- Represented an online marketing service provider in a tax litigation case and received a complete concession from the comptroller that zero was owed.
- Representation of clients in IRS criminal matters and voluntary disclosures.
- Representation of clients in pre-indictment investigations resulting in no indictments being filed.
- Represented a Certified Public Accountant in a half-million-dollar IRS trust fund recovery case.
- Represented tax professionals in criminal tax matters, including a jury trial resulting in 12 not-guilty verdicts.
- Obtained a 100% abatement of a multimillion-dollar IRS jeopardy assessment.
- Obtained a reversal of a wrongful income tax assessment and wage levy relief.
- Handled IRS audits of various corporations and individuals.
- 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.
- 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 IRS 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, and Transactional Work**

- Counseling clients on all phases of estate planning and preparing wills and various forms of trusts to affect property transfer goals and minimize estate and gift taxes.
- Design and implement multiple family limited partnerships, family limited liability companies, and trusts for family-owned assets.
- Representing clients in numerous will probates and in the administration of the estate.
- Provide corporate and partnership tax planning for entrepreneurial business owners.
- Structuring and documenting sales and purchases of business entities and business properties.
- Provide 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, and listed transactions.

## **AWARDS**

- *Lawdragon 500 Leading Global Tax Lawyers Guide*, Tax Controversy, Litigation, High Net Worth (2025)
- Fellow, American College of Tax Counsel
- *The Best Lawyers in America*®, Litigation and Controversy – Tax, Tax Law (2016-2026)
- *D Magazine*, Best Lawyers in Dallas, Tax Litigation (2014, 2018-2026)
- *Super Lawyers*® Top 100 Lawyer in Texas, Tax Law (2018-2020, 2024-2025)
- *Super Lawyers*® Texas, Tax Law (2014-2021, 2024-2025)
- *Super Lawyers*® Texas Rising Star, Tax Law (2010-2013)
- The Cardozo Society of the Jewish Federation of Greater Dallas, Outstanding Attorney Under 40 (2014)

## TOP AREAS OF FOCUS

- Tax Controversy + Litigation

## ALL AREAS OF FOCUS

- Private Wealth Management
- Tax
- Tax Controversy + Litigation

## PROFESSIONAL/COMMUNITY INVOLVEMENT

- Member, Professional Advisory Committee, Dallas Jewish Community Foundation, Southwest Community Foundation, 2025
- Vice chair, The State Bar of Texas Tax Section, Pro Bono Committee (2024-present); committee member, Advanced Tax Law and Tax Law 101 (2011-present); council member (2016-2019, 2021-2022); Annual Meeting Planning Committee member (2015); vice chair, Tax Controversy Committee (2013); Leadership Academy participant (2012-2013)
- Member, Dallas Bar Association Tax Section, chair (2017); vice chair (2016); secretary/treasurer of the Tax Council (2014-2015)
- Member, Texas Board of Legal Specialization, Tax Law Advisory Commission (2019-present)
- Member, American Bar Association
- Fellow, Dallas Bar Foundation
- Member, Patrick E. Higginbotham American Inn of Court
- Board chair, AVANCE-Dallas (2017); board secretary (2012-2017)
- Graduate, Anti-Defamation League Glass Leadership Institute

## PROFESSIONAL EXPERIENCE

- Adjunct professor, Southern Methodist University's Dedman School of Law

## EDUCATION AND CERTIFICATIONS

### EDUCATION

- University of Denver Sturm College of Law, LL.M., 2006, taxation
- University of Denver Sturm College of Law, J.D., 2005, Clinical Practice Award, Low-Income Taxpayer Clinic;

Scholastic Excellence Award, Labor Law; editor, *Denver Journal of International Law and Policy* (2003-2005)

- Middlebury College, M.A., 1999
- Bates College, B.A., 1996

## **BAR ADMISSIONS**

- Texas
- Colorado

## **COURT ADMISSIONS**

- U.S. District Court, District of Colorado
- U.S. District Court, Northern District of Texas
- U.S. Court of Federal Claims
- U.S. Tax Court
- U.S. District Court, Southern District of Texas
- U.S. District Court, Eastern District of Texas
- U.S. District Court, Western District of Texas

## **LANGUAGES**

- Spanish

## **SPEAKING ENGAGEMENTS**

- Speaker, "What's Up at the IRS?" Tax Executives Institute Dallas Fort Worth Chapter 2026 Tax School Conference, April 21, 2026.
- Speaker, "IRS Enforcement Update," Metroplex Practice Management Group, Dallas, Texas, October 28, 2025.
- Speaker, "The Standard of Care for the Tax Professional," TXCPA Summit 2025 Conference, August 26, 2025.
- Speaker, "The Standard of Care for the Tax Professional," TXCPA Summit 2025 Conference, August 22, 2025.
- Speaker, "Hot Topics in Federal Tax," Tax Executives Institute, May 14, 2025.
- Speaker, "IRS Enforcement Update," TXCPA 2025 Convergence, May 2, 2025.
- Speaker, "IRS Enforcement – Hot Topics from 2024 and a Look Forward to 2025," The Forum and Troutman Pepper Locke Texas General Counsel Forum, February 26, 2025.
- Speaker, "Ethical Issues for Tax Practitioners in Privileged Communications," University of Texas 42nd Annual Nonprofit Organizations Institute, January 23, 2025.
- Speaker, "Hot Topics: Navigating the Corporate Transparency Act & Estate Tax Audits," TXCPA East Texas, November 21, 2024.
- Speaker, "Regulations of Tax Professionals," Texas Society of Certified Public Accountants, August 19-20, 2024.
- Speaker, "Protecting Your Nonprofit Client: Opinions, Privilege and Return Positions," UT Law: 41st Annual Nonprofit Organizations Institute, February 8-9, 2024.
- Speaker, "Tax Controversy: Administrative Overview and Tips," Texas State Bar, January 8, 2024.
- Speaker, "Criminal Tax Update," Texas Society of Certified Public Accountants, Dallas Chapter, June 14, 2023.
- Speaker, "Top 10 Tax IRS Enforcement Strategies and How to Avoid Issues," Association of Corporate Counsel, DFW Chapter, May 25, 2023.

- Speaker, “Criminal Tax Update,” Dallas Bar Association Tax Section, January 9, 2023.
- Speaker, “Choice of Entities and Tax Considerations,” Waxahachie Chamber of Commerce, September 7, 2022.
- Speaker, “Tax Scams Related to Estate Planning,” Texas Society of CPAs – Waco Chapter, August 29, 2022.
- Speaker, “Tax Scams Related to Estate Planning,” TXCPA Summit, August 22, 2022.
- Speaker, “Criminal Tax and IRS Audit Update,” Texas Society of CPAs – Ft. Worth, December 16, 2021.
- Speaker, “State of the Union on Partnerships,” Texas Society of CPAs – San Angelo, December 7, 2021.
- Speaker, “Criminal Tax Law and IRS Enforcement Update,” Texas Society of CPAs Summit, November 9, 2021.
- Speaker, “Top 5 Tax and Legal Issues Affecting the Construction Industry,” Construction Financial Management Association’s 2021 Lonestar Conference, September 20, 2021.
- Speaker, “State of the Union on Partnerships,” TexasBarCLE Intermediate Estate Planning and Probate Course, June 8, 2021.
- Speaker, “Criminal Tax and IRS Audit Update,” Texas Society of CPAs – Wichita Falls, May 27, 2021.
- Speaker, “For Richer, For Poorer ... Unless the IRS is Involved: Basics of Innocent Spouse Relief,” Texas Society of CPAs – Dallas, April 6, 2021.
- Speaker, “Criminal Tax and IRS Audit Update,” TSCPA Abilene, February 24, 2021.
- Speaker, “Tax Considerations for Businesses Considering Bankruptcy,” Current Accounts (Georgia Society of CPAs), July/August 2020.
- Speaker, “Safeguarding Taxpayer Information,” TexasBarCLE: Tax Law 2020: A Practical Guide to Tax Law in the Real World Course, August 27, 2020.
- Speaker, “Criminal Tax and IRS Audit Update,” TXCPA Summit 2020, August 7, 2020.

## PUBLICATIONS

- Co-author, “*Trump v. IRS: A High-Stakes Test of Taxpayer Privacy Rights*,” *Tax Notes Today*, March 13, 2026.
- Author, “In Innocent Spouse Tax Cases, How You Tell Your Story Matters,” *Bloomberg Law*, May 13, 2024.
- Author, “Guidelines for Protecting Privilege in Tax Cases,” *Journal of Tax Practice and Procedure*, Summer 2021.
- Author, “Go Green, Save Green: Permanently Extended Tax Deduction Creates Business Opportunity for Construction Industry,” *Construction Executive*, March 1, 2021.

## MEDIA COMMENTARY

- Quoted, “*Trump’s \$10B IRS Suit Over Tax Data Leaks Raises Legal Issues*,” *Thomson Reuters*, February 10, 2026.
- Quoted, “*Trump’s \$10 Billion Lawsuit Against the IRS Raises Conflict of Interest Concerns*,” *The Associated Press*, February 3, 2026.
- Quoted, “*Trump \$10B IRS Lawsuit Hits an Already Chaotic 2026 Tax Season*,” *Kiplinger*, February 3, 2026.
- Quoted, “*State and Local Tax Cases to Watch in 2026*,” *Law360*, January 2, 2026.
- Quoted, “*Current Tax Landscape in Accounting Today*,” *Accounting Today*, July 9, 2024.
- Interviewed, “*The Melinda Eitzen Show*,” February 1, 2024.
- Interviewed, “*How David Gair Went From Teaching to Tax Law*,” *Super Lawyers*, September 28, 2023.