

David F. Golden

Partner

Atlanta

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OVERVIEW

David's work includes planning, compliance, transactions, and civil tax controversies. He is involved in a variety of matters relating to state and federal taxation of corporations, partnerships, individuals, tax exempt entities, and industrial development bonds. He also provides a full range of trust and estate planning services.

REPRESENTATIVE MATTERS

- Developed litigation strategy and participated in the litigation of *AT&T v. Collins*, in which Fulton County Superior Court and the Georgia Court of Appeals, in a case of first impression, sanctioned the use of the unitary method of apportionment, representing a multimillion dollar state tax savings to AT&T.
- Served as bond counsel preparing all required bond documents to enable owners of manufacturing facilities, warehouses, and office buildings to obtain significant property tax abatements.
- Negotiated the value of a closely held business with the District Counsel's office of the IRS where the liquidation value of the business was far in excess of the going concern value.
- Designed a creative compensation package permitting the owner of a successful small business to attract and reward qualified personnel while retaining 100 percent ownership in the business.
- Represented the purchaser and negotiated all tax aspects in a \$20+ million stock acquisition, including treating the transaction as an asset purchase for income tax purposes to maximize the purchaser's tax benefits.
- Developed tax savings strategies to enable a seller of stock in his closely held company to eliminate approximately \$1.5 million of income tax liability.
- Provided ongoing advice to major private foundations to enable such foundations to maintain compliance with the complex rules and regulations governing these entities.

AWARDS

- *Law & Politics* and *Atlanta Magazine*: "Super Lawyer" in Estate Planning & Probate (2004-2021)
- *Best Lawyers in America®*: Trusts and Estates (2018-2026), Tax Law (2024-2026)
- *Georgia Trend Magazine*: "Legal Elite" in Taxes, Estates, and Trusts (2004-2013, 2015, 2020-2022)

TOP AREAS OF FOCUS

- Private Wealth Management
- Tax

ALL AREAS OF FOCUS

- Corporate
- Nonprofit Organizations + Foundations
- Private Wealth Management
- Tax

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Licensed Certified Public Accountant (Georgia)
- State Bar of Georgia (Member, Fiduciary and Taxation Sections)
- Atlanta Bar Association (Member, Board of Directors, Taxation Section)
- American Bar Association (Member, Section of Taxation)
- Member of the Internal Revenue Service Advisory Committee from 2010-2013

PROFESSIONAL EXPERIENCE

- Sr. Accountant, Arthur Anderson (Atlanta), 1978-1981

EDUCATION AND CERTIFICATIONS

EDUCATION

- Emory University School of Law, LL.M., 1990
- University of Georgia School of Law, J.D., *cum laude*, 1984
- The Ohio State University, B.S., *summa cum laude*, 1978

BAR ADMISSIONS

- Georgia