



[dzimmerman@milchev.com](mailto:dzimmerman@milchev.com)

(202) 626-5876

## PRACTICES

International Tax

Tax Controversy & Litigation

Transactional Tax Planning

## EDUCATION

LL.M. (Taxation), New York University School of Law, 1985

J.D., The University of Texas School of Law, *with honors*, 1984

B.B.A. (Accounting), The University of Texas at Austin, 1981

## David W. Zimmerman

### MEMBER

David Zimmerman has a sophisticated transactional practice involving a wide range of federal income tax matters relating to mergers and acquisitions, spin-offs, dispositions, corporate reorganizations and financings, with a particular emphasis on corporate tax planning and consolidated return matters. He is regularly engaged as special outside tax counsel for complex corporate transactions, many of which have been recognized for their complexity and scope. Mr. Zimmerman also represents a number of privately held corporations, many of which are very significant in size, and he has an active rulings practice. Mr. Zimmerman also assists clients with audits and negotiating settlements at Appeals.

Mr. Zimmerman was a Graduate Editor of the *Tax Law Review* at New York University Law School and the Managing Editor of the *Texas International Law Journal* at the University of Texas Law School.

## Representative Engagements

- Advised an integrated oil and gas company on exchangeable share acquisition of foreign-based target; spin/merger acquisitive transaction of joint venture interest.
- Advised a Fortune 50 company on several multi-billion dollar dispositions of business units.
- Advised a food services company on a multi-billion dollar tax-free spin-off and subsequent merger transaction.
- Advised an oil and gas exploration company on acquisition of shallow water Gulf properties and associated financings.
- Currently advising and implementing various internal restructurings/spin-off transactions involving domestic and international operations for several major utility companies.
- Advised multiple clients on arbitration of disputes arising under tax sharing agreements.
- Represented a foreign-based financial institution before Appeals on application of tax-free reorganization provisions on separation/combination effected under foreign law.

## Rankings and Recognition

- *Chambers USA*: Tax (District of Columbia), 2018
- *Legal 500*: Tax: U.S. Taxes: Non-Contentious, 2015 - 2020, 2022

- *Legal 500*: Tax: International Tax, 2013 - 2015, 2019
- DC Bar Capital Pro Bono Honor Roll, 2017

## **Affiliations**

- Member, Thomson West Tax Advisory Board
- Member, American Bar Association
- Member, Affiliated and Related Corporations Taxation Committee, American Bar Association

## **Admissions**

### **STATE ADMISSIONS**

- California
- District of Columbia
- New York
- Texas