

David R. Tavoier Partner

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DAVID R. TAVOLIER focuses on general tax matters, particularly mergers and acquisitions, venture capital, and partnership and limited liability company formations, liquidations, and reorganizations.

Mr. Tavoier has structured numerous joint venture, like-kind exchange, deferred sale, and financing transactions for residential, commercial and industrial real estate (including REITs). He has structured and organized venture capital funds and negotiated numerous shareholder and close corporation agreements. He also advises clients on structuring transactions to utilize various tax incentives including new market tax credits, renewable energy tax credits, historic rehabilitation tax credits and low-income housing tax credits.

A substantial part of Mr. Tavoier's practice involves structuring acquisitions, sales, joint ventures, and going private transactions involving such businesses as lodging, leisure resorts, health clubs, biotechnology, telecommunications, machine and tooling, steel, automotive equipment, packaging, banking, mortgage and low income housing financing, medical services, e-commerce, recruiting and consulting services, retail apparel, wholesale distribution, catalog sales, trucking and computer software.

Mr. Tavoier advises and represents clients on executive compensation tax issues and all aspects of state and local taxation. He represents clients before the IRS appeals office, state tax agencies, Ohio Board of Tax Appeals and Board of Revision property tax hearings.

Mr. Tavoier lectures frequently about federal income tax matters involving corporations, pass-through entities, reorganizations, like-kind exchanges and state and local tax matters at continuing legal education seminars for tax lawyers



Practice Groups:

Tax, Private Equity and Venture Capital, Personal Tax Planning, Employee Benefits & Executive Compensation, State and Local Tax, Emerging Companies, Business Succession Planning, Nonprofit and Tax-Exempt Organizations, Business & Finance

Bar/Court Admissions:

State
Supreme Court of Ohio

Year First Admitted to

Practice Law:

1986

Education:

Georgetown University Law Center (1986), University of Michigan (1983)

Professional Affiliations /

Recognitions:

AV Peer Review Rating (LexisNexis/Martindale-Hubbell), Best Lawyers in America, Inside Business, Leading Lawyers, Ohio Super Lawyers



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and accountants. He has served as a Chairperson and speaker for the Cleveland Tax Institute and speaker for the Cleveland State and Local Tax Institute. Mr. Tavolier is a member of the American (Tax Section), Ohio and Cleveland Bar Associations.

Mr. Tavolier has been listed in *The Best Lawyers in America* for Tax Law, Ohio Super Lawyers, and *Inside Business Magazine's Leading Lawyers* for Northeast Ohio.