



David A. Tumen

partner

Dave heads the firm's Tax Practice Group and has extensive experience advising corporations, partnerships, limited liability companies and their owners regarding tax-efficient strategies with respect to the formation, operation, acquisition and disposition of businesses. He works extensively with for-profit and not-for-profit entities in creating equity and non-equity based annual and long-term compensation programs and deferred compensation plans. Dave advises for-profit and not-for-profit developers, investors, syndicators and lenders in low-income housing, historical rehabilitation and new markets tax credit projects. Further, Dave advises clients with respect to the tax consequences of the acquisition and disposition of oil and gas interests.

He represents clients at all levels before the Internal Revenue Service and has received numerous favorable and first impression private letter rulings on behalf of his clients.

In addition to lecturing at local and regional seminars on tax, compensation and business succession topics, Dave taught Corporate Tax as an adjunct professor at Capital University Law School. Additionally, he is listed in *The Best Lawyers in America*® in the area of Tax Law, is recognized by Ohio Super Lawyers and is rated as AV Preeminent by Martindale-Hubbell®.

BAR ADMISSIONS

- Ohio

PRESENTATIONS

- "Impact of Tax Reform Act on Individual Charitable Giving," United Way of Central Ohio, March 2018

CONTACT

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SOCIAL MEDIA

Blogs

bankingandfinancelawreport.com
employeebenefitslawreport.com

EDUCATION

New York University School of Law,
L.L.M., Taxation, 1983

University of Cincinnati College of
Law, J.D., 1981

Washington and Lee University,
B.A., *cum laude*, 1978

SERVICES

Tax, Estate Planning & Personal Wealth

- Tax
- Tax credits
- Estate and gift planning
- Wealth and asset preservation
- Tax exempt organizations

International Business & Trade

- International tax planning
- Executive compensation

- “Current Issues Roundtable,” Novogradac Historic Tax Credit Conference, Sept. 22, 2016
- “1031 Tax-deferred Exchanges,” Colliers International Corporate Office, Columbus, Ohio, October 2014
- “Dealing with Distressed Commercial Real Estate,” Ohio State Bar Association, August 2013 and 2014

PUBLICATIONS

- “Further insights on the NQDC guide,” *Fulcrum Partners*, July 22, 2021
- “IRC Section 162(m): Time to update executive compensation practices now,” *Fulcrum Partners*, March 18, 2021
- “IRC Section 409A v. COVID-19,” *Fulcrum Partners*, June 25, 2020
- “Fulcrum Partners deferred compensation news update,” *Fulcrum Partners*, Sept. 20, 2019
- “For an NQDC plan, being subject to ERISA may be a good thing,” *Fulcrum Partners*, Sept. 9, 2019

PROFESSIONAL ASSOCIATIONS

- Capital Tax Club, past Chair; past Board Member
- Columbus Bar Association, Business Tax Committee, Past Chair
- American Bar Association, Committee on Taxation

HONORS | AWARDS

- *The Best Lawyers in America*®
- Ohio Super Lawyers
- Martindale-Hubbell®, AV Preeminent

COMMUNITY

- Economic and Community Development Institute (ECDI), Advisory Board, Chairman

SERVICES (CONTINUED)

Business Growth & Operation

- Tax planning
- Venture capital and private equity
- Executive compensation
- Business succession planning
- Private fund formation
- Hospitality

Employee Benefits

- Nonqualified deferred compensation and executive compensation
- Tax-exempt and governmental employers
- Benefits issues related to mergers and acquisitions
- Equity and non-equity based incentive plans

Labor & Employment

- Executive compensation
- Hospitality

Mergers & Acquisitions

Real Estate

- Purchase and sale transactions
- Sustainability initiatives
- Affordable housing and fair housing
- Tax appeals
- Hospitality

Energy

- Oil and gas

Intellectual Property

Financial Institutions

- Mergers and acquisitions, and other regulatory matters

Cannabis

Entrepreneurship & Startups

- Hospitality

Litigation

- Hospitality

Banking & Finance

- Tax credit financing