David Biscoe Bingham

Member

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David Biscoe Bingham understands the importance of prudent estate and tax planning in achieving a client’s goals and objectives. He prides himself on being a trusted legal advisor and recognizes every client's situation is personal, requiring special attention and thoughtfulness. David represents individuals, couples and families in estate planning and makes sure his clients’ assets are transmitted in the most tax-efficient manner. When representing clients in business entity formations, David advises entrepreneurs and ownership groups on selecting the correct entity to minimize taxation and facilitate the transmission of the business’s value to the owners or their heirs. He also assists non-profit entities with formation, operations, and qualifying and maintaining tax-exempt status.

Practice Areas

Tax Law
Wealth Planning, Trusts and Estates
Tax Controversy and Litigation
Mergers and Acquisitions
Real Estate
Business and Corporate Law
Trust, Estate and Fiduciary Litigation

Education

University of Washington Gates School of Law
LL.M., Taxation - (2016)

University of Arkansas School of Law
J.D. - (2012)

University of Arkansas
B.S. in International Business - (2008)

Bar Admissions

Arkansas
United States Tax Court

Experience

- Counsels individuals and families in the development, drafting and implementation of comprehensive estate plans to maximize tax savings and achieve non-tax estate planning goals.
- Advises individuals and families on implementing sophisticated wealth-transfer and tax-planning strategies.
- Guides individuals and families with charitable intent on structuring gifts and other types of bequests to tax-exempt entities including the use of charitable lead trusts and charitable remainder trusts.
- Counsels entrepreneurs and ownership groups forming closely-held business entities on the legal and tax issues facing a start-up business.
- Advises individuals and ownership groups in the structuring and negotiation of business acquisitions, sales, mergers and reorganizations and the related tax aspects of those transactions for both private and public businesses.
- Counsels individual employees and ownership groups on the design, implementation and income tax results of equity compensation arrangements and the tax effects of bonus and

other incentive programs.

- Represents individuals and ownership groups in real estate matters including the tax-efficient real estate sales, acquisitions and transfers, title curative actions and commercial leases and mortgages.
- Represents individuals, families and beneficiaries in matters of trust administration and litigation, working to protect his clients' rights and offering a practical, sensible approach to achieve results without extraordinary costs and time delay.
- Represents businesses and individuals in state and federal tax examination and controversy matters in state courts, the U.S. Tax Court and the United States District Courts.
- Represents businesses and individuals in obtaining tax exemptions from property and sales/use taxes through established administrative processes with the Arkansas Department of Finance & Administration, boards of equalizations and county courts.
- Assists individuals and groups with proper organization and formation of non-profit entities and the qualification for tax-exempt status.
- Counsels established non-profit entities regarding maintenance of tax-exempt status, compliance with IRS requirements and ongoing organizational and operational issues.
- Prepares estate and gift tax returns, private letter ruling requests and responses in audit proceedings.
- Represents individuals in pre-marital and post-marital agreements.
- Guides individuals and families on general personal tax matters including estate, gift and income tax issues and associated reporting requirements.

Professional Recognition

- *The Best Lawyers in America©:* "Ones to Watch" Business Organizations (2021-2024)
- *The Best Lawyers in America©:* "Ones to Watch" Tax Law (2021-2024)
- *The Best Lawyers in America©:* "Ones to Watch" Trusts and Estates (2021-2024)
- *Mid-South Super Lawyers Rising Stars*: Tax (2021-2022)

Involvement

- Arkansas Bar Association
- Chair, 501(c)(3) Task Force
- Vice Chair, Probate & Trust Section
- Past Chair, Jurisprudence and Law Reform Committee
- Past Chair, Section of Taxation
- Graduate, Class II of the Heart of America Fellows Institute, American College of Trust and Estate Counsel (ACTEC)
- Pulaski County Bar Association