

DAVID S. KERZNER
International Tax Lawyer

David Kerzner is the principal of the Law Offices of David S. Kerzner, a law firm with offices in New York City, and Toronto, Canada. He practices in the areas of U.S. Mergers & Acquisitions Tax Law, and U.S. International Corporate Taxation. He advises U.S. companies engaged in business outside the U.S., and foreign corporations engaged in business in the U.S. He also advises companies on foreign investment and business in Canada.

From 1997 to 2003 David worked in the Washington D.C. National Tax Office, New York City, and Los Angeles offices of KPMG LLP, where he focused on International Tax and M&A Tax planning, primarily for Fortune 500 companies.

Currently, David is an adjunct Professor at the Washington School of Law, where he teaches international taxation.

David has a broad tax experience, including planning for transactions under both the Subchapter C Mergers & Acquisitions rules, as well as the International rules of the Internal Revenue Code. Moreover, David's considerable experience in a tax consulting environment has enabled him to work together with business management to achieve meaningful and strategic benefits for his clients.

David has extensive inbound and outbound international tax and treaty experience. Some of the areas David has advised on include: international mergers and acquisitions, international divestitures, cross-border financings, global business expansion and optimization projects, the anti-deferral rules, foreign investment in U.S. real property, tax provision analysis, the foreign tax credit, insolvency taxation, Section 382 analysis, transfer pricing, and repatriation strategies.

Prior to joining KPMG LLP, David practiced international trade law and corporate law in Toronto and New York. He also completed a judicial externship for the Honorable Burton R. Lifland, Chief United States Bankruptcy Judge for the Southern District of New York.

David is licensed as a lawyer in the State of New York, the Province of Ontario, and is on the Roll of Solicitors of England and Wales. He is also admitted to the United States District Court for the Southern District of New York, the United States Tax Court, and the United States Court of International Trade. He received an B.A. (Honors) from the Ivey School of Business Administration at the University of Western Ontario; an LL.B. from Queen's University Faculty of Law; an LL.M. (in International Legal Studies) from New York University School of Law; and a second LL.M. (in Taxation) from NYU. David has served in the United States Navy (Reserve) as a Chaplain's Assistant attached to the First Marine Expeditionary Forces.