David L. Koche

Shareholder

Tampa Bayshore
dkoche@gunster.com
(813) 253-2020

Practice & Industry Areas

- Tax Law
- Private Wealth Services
- Corporate Law
- Aviation/Aviation Tax
- Tax Litigation & Controversy

Education

- University of Florida College of Law, LL.M. in Taxation, 1994
  - Assistant Managing Editor, Florida Tax Review, 1993-94
  - Senior Staff, The Tax Lawyer, 1992-93
- Georgetown University Law Center, J.D., 1993
  - John M. Olin Fellow in Law and Economics
- Cornell University, B.A., 1990
  - National Merit Scholar
  - Cornell National Scholar

Bar & Court Admissions

- Florida, 1993
- U.S. Tax Court
- United States Court of Appeals for the Eleventh Circuit

Overview

David Koche advises a wide array of sophisticated clients in the areas of estate planning, federal and state tax law, partnership, corporate law, aviation tax and tax controversy. In everything he does, David's goal is to deliver best-in-class client service in parallel with the highest level of legal acumen.

Sought after for his honed legal acuity and his breadth of experience and expertise, David's clients range from high net worth individuals, families and executives to some of the largest privately held businesses in the Country. He frequently acts as outside general counsel where he serves as a strategic advisor, providing respected insight to each client's internal and external teams, including other legal counsel – thus bringing value to the entire organization. He strives to serve his clients with sound judgment and straightforward legal counsel in even the most complex matters.

David is a problem-solver and fixer who works with his clients to think outside of their own experience and expertise to realize a more advantageous result. He focuses on creativity as he advises on the risks and on constructing the solutions that help achieve the objectives of those he serves.

David has written and lectured extensively throughout his career. He has been listed in "Best Lawyers in America" in the tax law category since 2006 and has also been selected for Super Lawyers. David is a member of various professional associations and has served as Assistant Director of the Education Division and the State Tax Division of the Florida Bar Tax Section.

Honors

- *The Best Lawyers in America®*
  - Tax Law, 2006-24
  - Tax Litigation and Controversy, 2006-24
  - Trusts & Estates, 2006-24
- Florida *Super Lawyers,* 2007-09, 2012-21
- *Florida Trend*, "Legal Elite," Tax, 2013
- Best Legal Eagles in the State
- Florida's Top Lawyers
- Tampa Bay's Top Lawyers
- Tampa's Top Lawyers, Tax Law, 2016; Voted #1 by Peers
- AV Rated as independently determined by Martindale-Hubbell

Publications & Presentations

- "After Olmstead: Will a Multiple-member LLC Continue to have Charging Order Protection?," *The Florida Bar Journal*, December 2010
- "Unconventional Uses of 529 Plans Should Not Be Ignored by Taxpayers and Their Advisors," *Estates, Gifts and Trusts Journal*, March 2010
- "Creditor's Rights Under Private Annuities and Grantor-Retained Annuities Trusts in Florida," *The Florida Bar Journal*, July/August 2009
- "Personal Use of Corporate Aircraft Before and After the American Jobs Creation Act of 2004," *The Florida Bar Journal*, July/August 2005
- "Tax Confiscation of IRA Benefits," *The Florida Bar Journal*, April 1997

- “The Qualified Domestic Trust Regulations,” *The Florida Bar Journal*, July 1996
- “Contributions of Appreciated Property to a Partnership: Section 704(c),” *The Florida Bar Journal*, October 1995

Professional Associations & Memberships

- Florida Bar
  - Former Assistant Director of Education Division
  - Former Assistant Director of State Tax Division
- Tampa Bay Estate Planning Council
- Hillsborough County Bar Association
- American Bar Association