BROWN & STREZA
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BROWN & STREZA, LLP | 40 PACIFICA, 15TH FLOOR | IRVINE, CALIFORNIA 92618
T. 949.453.2900 | F. 949.453.2916 | INQUIRIES@BROWNANDSTREZA.COM

David Keligian, J.D., M.B.A., CPA
PARTNER
David.Keligian@brownandstreza.com

RELATED PRACTICES

Business Tax Planning
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Super Lawyers
David L. Keligian
5 YEARS

BIO

David Keligian is a tax partner with the Orange County, California law firm of Brown & Streza LLP. David's representation of business owners includes income and estate planning, with emphasis on i) structuring acquisitions and dispositions of businesses and real estate, ii) the resolution of federal and state tax controversies, iii) planning to avoid California residency and taxes for both individuals and businesses, and iv) business succession planning. He has served as an expert witness in tax matters in state and federal courts. David is a Fellow of the American College of Tax Counsel (ACTC – actconline.org), a fellowship which is reserved for tax attorneys who have made an exceptional contribution considered preeminent by their peers.

David received his Juris Doctor with Moot Court Honors, his M.B.A. as a Dean's Scholar, and his B.S. in Accounting, Magna Cum Laude, all from the University of Southern California. Prior to joining Brown & Streza, David spent eighteen years as a tax attorney and shareholder at The Busch Firm, with prior experience as the managing partner of a 25 attorney business law firm in Los Angeles, as well as practicing as a C.P.A. with Peat Marwick. His public accounting experience included consulting regarding acquisitions and dispositions of U.S. businesses and real estate, corporate taxation, international transfers of know-how and technology, and tax planning for non-resident individuals and corporations.

David is widely published on a range of tax, accounting, and finance subjects, and a well-recognized panelist and lecturer for the California Continuing Education of the Bar, the California CPA Foundation, the USC Tax Institute, the U.S. Federal Court, the California Department of Real Estate, and the California Society of CPAs on various tax and accounting topics.

David is very involved in the community as a Board Member of the Pacific Club, Director and CFO of the Armenian EyeCare Project, which honored him with its Lifetime Humanitarian Award, a member of the Board of Trustees of the Diocese Endowment Fund, and a prior member and Chairman of the Legal Committee of the Ararat Home of Los Angeles.

PROFESSIONAL BACKGROUND

Brown & Streza LLP, Irvine, California: Partner, 2011-Present

The Busch Firm, Irvine, California: Tax Attorney/Shareholder, 1993-2011

Grayson, Givner, Booke, Silver & Wolfe, Encino, California: Tax and Managing Partner, 1986- 1992

Freshman, Marantz, Orlanski, Comsky & Deutsch, Beverly Hills, California: Tax Associate, 1984-1986

Peat, Marwick, Mitchell & Co., Los Angeles, California: 4 years practice as C.P.A., 1979-1983

Juris Doctor, University of Southern California, 1980

Master of Business Administration, University of Southern California, 1980, Dean's List

Certified Public Accountant, California, 1982

Bachelor of Science, Accounting, Magna Cum Laude, University of Southern California, 1977

Admissions:
United States District Court, Central District of California, 1980
United States Court of Appeal, Ninth Circuit, 1980
United States Tax Court, 1982
United States Claims Court, 1986

PROFESSIONAL RECOGNITION

American College of Tax Counsel (ACTC): Fellow
Elected to membership by demonstrating extraordinary accomplishments and professional achievements and for dedication to improving the practice of tax law

2015 - 2022 "Southern California Super Lawyer"
Published by *Southern California Super Lawyers* magazine, *The New York Times* (Los Angeles and Orange County distribution), *Los Angeles* magazine and *The Journal for Law & Politics*. Only 5% of the attorneys in Southern California (excluding San Diego) receive this prestigious honor.

2011 - 2013 OC Top Attorney as published in OC Metro Magazine, August 2011, August 2012, and August 2013
The Avvo rating is an evaluation of an attorney's background calculated using a mathematical model that evaluates years in practice, disciplinary history, professional achievements, and industry recognition.

Received California Society of CPAs award for top course materials for Federal Tax Procedure course.

PUBLICATIONS

Business Succession - The Essentials Ebook, September 2021

California Trusts and Estates Quarterly, In 2 parts, Volume 19, Issue 4 and Volume 20, Issue 2, 2014, Co-Authored with Matt Brown and Greg Lambourne
"California Income Tax Issues for Non-California Trusts"

CEB Financing and Protecting California Businesses, February 2013
Co-author of Chapter "Tax and Accounting Elections"
CEB (Continuing Education of the Bar) is committed to the professional development of California attorneys on practical ways to engage in both basic and advanced legal representation of their clients.

The Journal of Taxation, November 2011
"Winning Independent Contractor Disputes With an IRS Predisposed to Find Employees"

The Journal of Taxation, October 2009
Co-author, "Taxation of Life Settlements - Unanswered Questions After Revenue Rulings 2009-13 and 2009-14"

Business Law News, State Bar of California, Issue 4 2004
"LLCs for Start-Ups: Yes or No?"

Taxes, September, 2003
"Family Partnerships and Code Section 2036 - Judicial Activism Targets Family Entities"

CEB Capitalizing and Protecting New Businesses, California Continuing Education of the Bar, 1996, and subsequent updates
"Agreements Among Founders"
"Tax and Accounting Elections"
Consultant, "Selecting and Forming Business Entities"

The Practical Tax Lawyer, (national A.B.A. publication) Winter 1995
"GRATs and GRUTs: What They Are and How to Draft Them (with Checklist)"

The Journal of Taxation, February, 1994
"Appraisal Issues Now Require Greater Attention for Tax Planning to be Effective"

California Society of CPAs published course materials, 1993
Awarded "Outstanding Course Material Award" from Society
"Successfully Representing Clients Before The IRS"

California Continuing Education of the Bar, 1987 to 1991
Co-author, supplement to "Tax Practice in California"

San Fernando Valley Construction Journal
"Tax Planning with Trusts", September, 1991
"Leading Edge Tax Planning with Family Partnerships", August, 1991
"Audits of Developers and Contractors - What the IRS Looks For", May, 1991
"Questions and Answers on Exchanges", April, 1991
"Using Exchanges Effectively", March, 1991
"Avoiding Tax Disasters", January and February, 1991

Los Angeles Business Journal, September 3, 1990
"IRS Hits Independent Contractor Issue"

Practical Tax Lawyer, Summer, 1987
"A Primer on the New Passive Loss Rules"

Los Angeles Business Journal, April, 1988
"A Weaker U.S. Dollar - Influx of Foreign Entertainment Companies"

Hollywood Reporter, August, 1988
"Deal Making Protocol with the Japanese"

Taxation for Accountants, October, 1988
"Passive Activity Regulations Require More Sophistication in Record Keeping"
Reprinted in Taxation for Lawyers, November/December, 1988

Co-Author, for California Escrow Association, November, 1988
"FIRPTA - A Manual for Escrow Officers"

Los Angeles Business Journal, September, 1989
"Don't Rush to Open Your Business Files to the IRS"

Los Angeles Daily Journal, November 14, 1989
"Liability of Tax Return Preparers"
Book review

Los Angeles Business Journal, (article on use of ESOPs for LBOs), December 11, 1989
"Financing Laws Transform Corporate Landscapes"

SPEAKING ENGAGEMENTS

Business Owner Summit hosted by WealthWise Financial Services, Panelist, 2019

USC Tax Institute, Speaker, 2011

California Continuing Education of the Bar, Moderator and Panelist, 2009
How to Think Like an MBA: Business Concepts for Lawyers

Lorman Educational Services, Instructor, 2004
Recognizing the Blind Spots in the World of Partnerships, LLPs and LLCs

National Business Institute, Instructor, 2003
Family Limited Partnerships and Limited Liability Companies in California

Lorman Educational Services, Instructor, 2003
Partnerships, LLCs, and LLPs - Organization and Operation in California

California Continuing Education of the Bar, Advanced Course of Study, Panelist, 2000 to present
Representing Start-Ups and Emerging Growth Companies

OCBA Capital Markets Conference, Panelist, 1999
Selected Planning Concerns for Company Founders

California Continuing Education of the Bar, Panelist, 1991 and 1992
Recent Developments in Business Law Practice

Tax Section of the State Bar of California, Panelist, 1991
Tax Planning for Real Estate Dispositions and Exchanges
New Developments in Estate and Gift Planning
Taped and distributed by The Rutter Group

California CPA Foundation, Instructor, 1990 to 1992
Tax Issues in Bankruptcy and Debt Restructuring

Tax Section of the State Bar of California, Panelist, 1990
Corporate Tax Planning and Drafting for the Acquisition and Disposition of Corporate Business
Taped and distributed by The Rutter Group

California Continuing Education of the Bar, Panelist, 1990
Advising California Professional Partnerships and Corporations

U.S. Federal Court, Instructor on accounting and finance

CES Seminars, Lecturer on corporate valuation and transactions and tax aspects of real estate

California Society of CPAs, Los Angeles and Orange County chapters, Lecturer and Instructor on various tax topics

U.C.L.A. Extension, Guest Lecturer on real estate tax and finance, 1989 and 1990

California Society of CPAs 1989 Pension Planning Conference, Planning Committee and Speaker on structuring ESOPs

The Business Channel, Guest Commentator on real estate taxation, 1990

Educational Seminars Ltd., Instructor and Course Author, 1990
Strategies in IRS Representation

California Department of Real Estate, Education Division, Pre-Approved Instructor on Section 1031 Exchanges, 1990

COMMUNITY INVOLVEMENT

American College of Tax Counsel (ACTC): Fellow (Member)
Pacific Club-Membership Finance and Legal Committees: 2010 – Present; Board of Directors, 2018 – 2021
Armenian EyeCare Project: Director and CFO, 2002 – Present
501(c)(3) organization with over $2 million in annual revenues. AECP operates a mobile eye hospital and clinics, offers physician training and fellowships, and provides patient screening, free surgical procedures, and public education in the Republic of Armenia
Western Diocese Endowment Fund: Board of Trustees, 2000 – Present
Endowment Fund which supports the operations of the Western Diocese of the Armenian Church of North America
Armenian Assembly of America: Chairman of Audit Committee, 2003 - 2008
Ararat Home of Los Angeles: Board Member and Chairman of Legal Committee, 1990 – 2000
$25,000,000 old age and nursing facility