



## David S. Howard

*Of Counsel, Business & Tax Group*

### Practice Overview

Dave Howard, dual licensed as a CPA and attorney for nearly 40 years, recently returned to the practice of law after completing a 20+ year career as a Tax Partner with Deloitte Tax LLP. Before reaching the mandatory retirement age at Deloitte, he developed tax strategies for large multinational corporations, Silicon Valley start-up companies, family companies, corporate executives and wealthy individuals. Mr. Howard's former clients and colleagues have encouraged him to return to practice.

### Representative Matters

- **Income Tax Controversies:** Audits, appeals, and U.S. Tax Court cases dealing with federal, state and foreign jurisdictions for large corporations to wealthy individuals.
- **Untangling Tax Strategies and Compensation Plans Which Have Misfired:** Assisting clients -- from multinational corporations to local companies and individuals -- to minimize professional fees, civil damages, taxes, penalties, and worse.
- **Individual Income Taxes:** Including stock option strategies, deferred compensation, insurance, and marriage and divorce.
- **Corporate and Partnership Taxes:** Multistate, multinational and local tax matters, including such issues as buying and selling companies and executive compensation.
- **Business Succession Planning:** Working with the owners of a closely held or family business to allow for the most effective transfer to the next generation of owners, whether family members, strangers, or both. Includes deal structure, valuation, estate planning, and just good business sense.
- **Estates, Trusts, Wealth Management:** Assisting high net worth and high profile clients -- including those with multinational residences -- with sophisticated strategies to help them protect their wealth and minimize taxes on transfers.
- **Professional Advisor and Gatekeeper:** Working as part of the client's team of professional advisors to coordinate efforts, provide a creative boost, minimize duplication of effort, and ultimately control fees and costs.

### Professional, Educational and Community Activities

Mr. Howard has taught extensively, including for the California CPA Society, NYU Tax Institute, San Jose State University Graduate School of Business (Master of Taxation program), and University of California, Santa Barbara (tax and business law). He is a frequent speaker at tax and estate planning conferences for various professional organizations.

While at Deloitte, Mr. Howard held many leadership roles at various times in his career. For the Silicon Valley he led the entire tax practice, the international tax practice, the Japanese tax practice, and the Chinese tax practice. For Northern California he led the estate and gift tax practice. He finished his career as national senior client service executive and managed Deloitte's largest tax engagement in the world.



### Education

J.D., University of Southern California, Gould School of Law

M.P.A., Public Administration, University of Southern California, School of Policy, Planning and Development

B.S., Accounting, Economics and Statistics, University of Southern California, Marshall School of Business.

### Licenses and Admissions

Certified Public Accountant, California, 35 years active; now inactive

Licensed to practice in California, U.S. District Court and U.S. Tax Court

**Languages:** English and Spanish

### Contact

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Mr. Howard has completed the Negotiations Course taught by the Harvard Law faculty and the Deloitte Competitive Readiness program, a concentrated executive MBA type course by the Kellogg School of Business and Columbia School of Business. He also has completed more than 20 courses in continuing studies at Stanford University.

Over the years, Mr. Howard has served on advisory boards for many charitable and educational organizations, and he currently serves on the board of a regional non-profit organization. He is the past Chair of the Business Law Section of the Santa Clara County Bar Association, and past Chair of the Budget Advisory Committee to the Goleta School District.

### **Articles**

- "Separating Tax Myths from Reality" Daily Journal (February 2, 2010)
- "Tax Strategy for Selling a Privately Held Company" Daily Journal (February 11, 2010)