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**EXPERTISE**

Tax, Business Formation, and Mergers & Acquisitions

EDUCATIONHarvard Law School, J.D., *cum laude*, 1983

Stanford University, Ph.D., 1979

Columbia University, B.A., *summa cum laude*, 1974**ADMITTED IN**

Colorado

Larry Nemirow is a principal of Nemirow Law LLP and serves as special tax counsel to Davis Graham & Stubbs LLP. His areas of expertise include tax aspects of mergers and acquisitions, foreign income taxation, natural resources taxation, and partnership taxation. He is a past chair of the Executive Council of the Colorado Bar Association Section of Taxation. Mr. Nemirow co-authored the chapter titled "U.S. Taxation of International Transactions" in *The International Lawyer's Deskbook*, 2nd Edition, published by the American Bar Association (2002). He has been named in *The Best Lawyers in America*® in the area of Tax Law since 2004 and is a member of the American College of Tax Counsel. In 2020, Mr. Nemirow was named a "Leader in Their Field" for Tax by *Chambers USA*. *Best Lawyers* also named him the "Lawyer of the Year" in Denver for Tax Law (for 2015 and 2018) and for Litigation and Controversy-Tax (for 2016). He was selected by *5280* magazine as a Top Lawyer. Mr. Nemirow was awarded *Law Week Colorado's* Barrister's Best 2017 as the "People's Choice" Lawyer for Tax Law.

Before law school, Mr. Nemirow was an assistant professor and taught philosophy at Haverford College in Haverford, Pennsylvania.

PUBLISHED ARTICLES

- Tax Provisions of Form 5LLC
- Tax Traps for the Wary Mineral Lawyer

- Many Partnership Provisions of TRA '97 Create Complexity and Uncertainty
- Section 29 Credits Under a Cloud: Tax Court Renders Rev. Rul. 93-54 Meaningless
- Tax Planning for Passive Foreign Investment Companies
- U.S. Taxation of International Transactions
- Section 29 Credits: The Case Against Requiring NGPA Well Category Determinations
- Handling the Tax Consequences of Partnership Mergers and Divisions
- Tax Planning for Passive Foreign Investment Companies
- Income Tax Aspects of In-kind Loans
- Maximizing the Section 29 Credit in Coal Seam Methane Transactions