



SpencerFane®

David S. Barnhill

Partner

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Overview

David Barnhill represents corporate clients in international tax planning initiatives, including inbound and outbound restructuring, and diligently guides high-net-worth individuals through pre-residency planning, expatriation, and other international tax and succession planning matters in an effort to build and preserve financial assets. Notably, he has advised numerous clients on participation in the IRS Offshore Voluntary Disclosure Program and other U.S. international income tax and reporting compliance matters.

In addition to maximizing clients' tax benefits, David's practice focuses on resolving the many complex stages of tax controversy disputes, where his representation experience spans IRS examinations and appeals, U.S. Tax Court proceedings, and federal appellate litigation. Throughout state, federal, and international proceedings, he has curated a track record of favorable outcomes and secured a reputation for rigorously working through the most challenging and high-stakes circumstances.

Amid past representation of several Swiss banks navigating the U.S. Department of Justice (DOJ) Program for Non-Prosecution Agreements or Non-Target Letters for Swiss Banks, David relocated to Switzerland to handle negotiations with the DOJ and supervise the evaluation of bank conduct. This exceptionalism in client service and advocacy extends to all points of his legal work.

Education

- New York University School of Law, 2011 (LLM)
- Indiana University Maurer School of Law, 2010 (J.D.), *cum laude*
- Brigham Young University, 2006 (B.A.)

Bar Admissions

- Florida, 2013

- Utah, 2010

Court Admissions

- U.S. Tax Court
- U.S. Court of Appeals for the Eleventh Circuit

Distinctions

- *Florida Super Lawyers*, Rising Star, 2021–2022
- *Best Lawyers in America*, Tax Law, 2022–2025

Memberships

- Society of Trust and Estate Practitioners (STEP)