

David L. Evans, Esq.

**Spectrum Consulting, LLC**

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**Professional Experience:**

- Extensive background expertise in areas that include:
  - *Multistate and International tax issues*
  - *Federal taxation (including latest legislation and cases)*
  - *Mergers and Acquisitions (Planning and Due Diligence)*
  - *New York State tax laws*
  - *Personal and corporate taxation*
  - *Valuation of closely held businesses*
  - *Estate planning*
- Provides tax planning and advice to private and public clients
- Contributing author to the New York State Tax Service, a six-volume publication of New York State tax laws, regulations and technical service memoranda
- Frequently lectures on tax issues and appears regularly on radio and television

**Education:**

- B.B.A., summa cum laude, Hofstra University
- J.D., State University of New York at Buffalo, cum laude

**Admissions to Practice:**

- 1979, New York, Fourth Department
- 1986, US Supreme Court
- 1982, US Tax Court

**Active and Prior Professional Memberships Include:**

- American Institute of Certified Public Accountants
- New York Bar Association
- New York State Society of Certified Public Accountants
  - *Former board member*
  - *Past chairperson of the Tax Division Executive Committee*
- Past president: Estate Planning Council of Eastern New York, Inc.
- Former Hearing Officer, NYS Tax Commission