



DAVID J. LOOBY

Partner

1700 One Leadership Square
211 North Robinson
Oklahoma City, OK 73102
T 405.272.5733

DLooby@cwlaw.com

David concentrates his practice on representing individuals and privately-held companies in a wide range of matters including general tax planning for corporations, partnerships and individuals; estate planning; local, state and federal taxation; tax structuring of business transactions, tax controversy and litigation, probate administration and guardianship, federal and state civil litigation as well as other areas of general law.

David received his Master of Laws in Taxation from the University of Florida. David has advised clients regarding corporate and general business matters, including choice of entity, reorganizations, dissolutions, advising clients as to the best structure in which to hold existing assets and the effects of tax planning with limited partnerships, corporations and limited liability companies. David also has extensive experience successfully representing individuals and businesses in audit examinations and tax disputes with the Internal Revenue Service and the Oklahoma Tax Commission as well as before the U.S. Tax Court and federal district courts. David has been lead trial counsel in federal litigation brought in the Western and Eastern Districts of Oklahoma. David has also argued before the Tenth Circuit Court of Civil Appeals and recently obtained a favorable ruling from the Court creating taxpayer due process protections against Internal Revenue Service overreach with respect to third party summonses.

David's practice is also dedicated to family wealth and estate planning including the drafting of wills, trusts, advance directives and durable powers of attorney and has included the utilization of a number of sophisticated wealth transfer tax planning strategies, including intentionally defective grantor trusts, irrevocable life insurance trusts and charitable retained annuity trusts. David has also been involved in helping individuals and entities qualify for Oklahoma state tax credits and incentives

PRACTICES

Appellate Litigation
Business Formation and Organization
Commercial Litigation
Construction Litigation
Corporate and Securities
Corporate Compliance and Governance
Income Tax
Litigation
Mergers & Acquisitions
State and Local Tax
Tax
Tax-Exempt Organizations
Wills, Trusts and Estates

EDUCATION

LL.M., University of Florida Levin College of Law, 2006
J.D., University of Tulsa College of Law, 2005
B.S., Northern Illinois University, 2000

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Published Works:

Sales & Use Tax Handbook, Oklahoma Chapter, American Bar Association

Experience

Representative Transactions/Cases:

Lindsay Manor Nursing Home, Inc. v. Commissioner of Internal Revenue, 725 Fed. Appx. 713 (10th Cir. 2018): Successfully represented taxpayer in obtaining a vacation of U.S. Tax Court decision.

United States v. Sims, No. 4:17-CV-495 (E.D.Tx. 2017): Successfully represented taxpayers in obtaining a complete dismissal of suit seeking to reduce federal tax liabilities to judgment.

Jewell v. United States, 749 F.3d 1295 (10th Cir. 2014): Successfully created new law in the Tenth Circuit with respect to IRS third party summonses.

Miller v. Sulphur Manor, Inc., No. 12-CV-119-KEW, 2013 WL 1337014 (E.D.Okla. 2013); Successfully represented Sulphur against claims of reverse gender discrimination and retaliation.

Beverly Enterprises-Texas, Inc. v. Devine Convalescent Care Center, Inc., 2012 OK CIV APP 16; 273 P.3d 890; Successfully represented Devine against breach of lease agreement claim.

Representation of several Oklahoma and Texas nursing homes regarding various issues pertaining to corporate, administrative, regulatory, licensure, tax and litigation matters.

Representation of small business owners and start-up companies regarding the legal and tax structuring of a new or existing business.

Representation of individuals and companies before the United States Tax Court and federal district courts regarding redetermination of deficiencies, tax liens and levys, installment agreement and offer in compromise denials, trust fund penalties and abuse of discretion issues pertaining to IRS Appeals Officer conduct.

Successfully negotiated settlement of \$14.2 million employment tax liability matter with the IRS.

ADMISSIONS

Oklahoma, 2005

U.S. Tax Court, 2006

U.S. District Court,
Western District of
Oklahoma, 2006

U.S. Tenth Circuit Court
of Appeals, 2011

U.S. District Court,
Eastern District of
Oklahoma, 2012

U.S. District Court,
Northern District of
Oklahoma, 2016

U.S. Supreme Court, 2014

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Successfully represented corporation in audit examination against the IRS culminating in allowance of \$3.5 million interest and legal expense deduction.

Successfully eliminated \$246,702 employment tax liability imposed upon client by the IRS.

Successfully reduced \$105,000 income tax liability imposed upon client by the IRS to \$9,480 through Offer in Compromise (Doubt as to Liability).

Successfully reduced \$28,648 sales tax liability imposed upon client by the Oklahoma Tax Commission to \$456.78.

Community & Professional

Oklahoma Bar Association

Oklahoma County Bar Association

Oklahoma Bar Foundation

News

58 Conner & Winters Lawyers Recognized in 2026 Edition of *The Best Lawyers in America*[®]
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