



# DAVIS GRAHAM

## LAURENCE E. NEMIROW SPECIAL TAX COUNSEL

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303-588-0013

### EXPERTISE

Tax, Business Formation, and Mergers  
& Acquisitions

### EDUCATION

Harvard 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. Larry 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. Since 2020, Larry has been named "a Leader in their Field" or "Top Ranked" for Tax by *Chambers USA*. *Best Lawyers* also named him the "Lawyer of the Year" in Denver for Tax Law (for 2015, 2018, and 2024) and for Litigation and Controversy-Tax (for 2016 and 2022). Larry was awarded *Law Week Colorado's* Barrister's Best 2017 as the "People's Choice" Lawyer for Tax Law. Since 2022, Larry has been named in *Colorado Super Lawyers* by Thomson Reuters.

Before law school, Larry 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



**LAURENCE E. NEMIROW**  
SPECIAL TAX COUNSEL

- Income Tax Aspects of In-kind Loans
- Maximizing the Section 29 Credit in Coal Seam Methane Transactions