Shipman & Goodwin LLP

David O. Bigger

Partner

860.251.5203

dbigger@goodwin.com

Hartford

View Full Bio

David Bigger is chair of the firm's Tax and Employee Benefits Practice Group, providing comprehensive counsel on international, federal, state and local tax matters to individuals and businesses active in a broad range of industries. His clients include individual entrepreneurs, business owners and executives, as well as companies at every stage of the business lifecycle, from startup to established enterprise.

David focuses his practice primarily on privately held and family-owned mid-size companies, recognizing that — in today's interconnected economy — businesses of all sizes are likely to face tax-related issues from numerous jurisdictions and tax authorities. After beginning his legal career at Shipman, he served as in-house federal tax counsel at MassMutual, where he assisted with a wide range of investment and employment tax matters. Returning to Shipman and the private practice of law, this in-house experience further deepened his insights into the priorities, challenges and issues facing his clients.

David counsels clients on the full spectrum of income, sales and use, property, capital gains and other taxes. He has particular experience in tax-related issues that arise in the context of major corporate events — including business formations, mergers, acquisitions, dispositions and other transactions — and with respect to specific entity structures, including limited liability companies, partnerships and S-corporations, insurance tax and other general business tax matters. He advises clients on issues arising out of bankruptcies, restructurings and reorganizations, as well as with respect to investment strategies and federal and state tax-credit, incentive and economic-development programs, including the Qualified Opportunity Zones program.

When disputes arise, David represents and defends taxpayers before relevant tax authorities. He has advised clients on and negotiated resolutions to enforcement and collection matters, appeals of tax rulings, and other federal and state tax controversies.

David has spoken at and served as a panelist for numerous legal and industry events, including webinars, seminars and roundtables, where he has discussed a range of tax issues, including updates to Connecticut state tax law and the ever-changing Internal Revenue Code. He also regularly provides continuing legal education (CLE) instruction through firm- and third-party-sponsored courses.

Distinctions

- Listed as a Connecticut Super Lawyer Rising Star®: *Tax* (2018, 2022-2023)
- *Montana Law Review*, Articles Editor
- National Moot Court Team, Northwest Regional Best Oral Advocate
- Order of the Barristers

Professional Affiliations

- American Bar Association
- Connecticut Bar Association: Tax Section, Executive Committee
- Hartford County Bar Association
- Lawyers Collaborative for Diversity, Board Member

Credentials

Education

- New York University School of Law, LL.M. (in Taxation), 2013
- University of Montana School of Law, J.D., 2012, with high honors
- Utah State University, M.A., 2008
- Brigham Young University, 2005

Bar Admissions

- Connecticut