



David J. Hove, CPA

Senior Tax Partner, Shareholder

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SUMMARY BIOGRAPHY

With more than 30 years of tax consulting experience, Dave leads the firm's tax department, including its state, local and international tax practices. He has extensive experience in working with nonprofits and corporations in the manufacturing, technology, construction, distribution and service industries. He is also a recognized authority on entity selection, restructuring and site selection for businesses seeking to minimize their exposure to state, local and international taxes through multistate and/or multinational operations. While at LWBJ, Dave has worked with and managed our largest corporate multi-state clients. He is the tax partner on all engagements requiring consolidated corporate tax returns.

Dave has also been involved in many M&A transactions, representing both acquirers and sellers. He has designed and assisted in restructuring transactions, such as upstream and downstream mergers and spin-offs to minimize future federal and state tax liabilities.

In addition, Dave is heavily involved with R&D tax credits, cost segregation studies, key employee compensation and benefit consulting. He provides consulting services to businesses on tax accounting methods and cashflow enhancement strategies. He has extensive experience in litigation services and provides expert witness testimony for numerous attorneys relating to tax, economic damages, divorce and accounting-related cases.

Dave shares his expertise through seminars on S-corporations, M&A, succession planning, business entity selection, divorce taxation and other financial issues. He has published articles on representing clients in IRS audits, dealing with IRS penalty notices and S-corporation built-in gains.

Prior to joining LWBJ, Dave was the Director of Tax Services for KPMG in Des Moines, where he led the Iowa practice involving consolidated returns, tax accounting methods and strategies, state and local tax compliance and consulting, as well as international transactions. While at KPMG, his clients included Meredith Corporation, Casey's General Stores, Sauer-Danfoss and large, privately held multinational corporations. Prior to his work in public accounting, he spent five years as a Revenue Agent with the Internal Revenue Service. Dave received his BBA from Iowa State University.

Memberships & Community Service:

- Member, American Institute of Certified Public Accountants
 - Tax Practice and Responsibility Committee
- Member, Iowa Society of Certified Public Accountants
 - Tax Section
- Member, American Board of Forensic Examiners
- Member, Association of Business & Industry
- Board Member, Technology Association of Iowa
- Board Member, Iowa Biotechnology Association