

Contact

David S. Miller

Partner

New York +1.212.969.3006

dmiller@proskauer.com

David Miller is a partner in the Tax Department. David advises clients on a broad range of domestic and international corporate tax issues. His practice covers the taxation of financial instruments and derivatives, private and public REITs, cross-border lending transactions and other financings, international and domestic mergers and acquisitions, multinational corporate groups and partnerships, private equity and hedge funds, bankruptcy and workouts, high-net-worth individuals and families, and public charities and private foundations. He advises companies in virtually all major industries, including banking, finance, private equity, health care, life sciences, real estate, technology, consumer products, entertainment and energy.

David is strongly committed to pro bono service, and has represented more than 500 charities. In 2011, he was named as one of thirteen “Lawyers Who Lead by Example” by the New York Law Journal for his pro bono service. David has also been recognized for his pro bono work by The Legal Aid Society, Legal Services for New York City and New York Lawyers For The Public Interest.

David has been consistently recognized by leading industry publications, such as Chambers Global, Chambers USA, Best Lawyers and The Legal 500. Clients surveyed by Chambers USA said, “We bring him in on complex matters because he has the experience and the gravitas.” David is one of 17 lawyers in the United States

in The Legal 500's Hall of Fame for US Tax (non-contentious).

David has taught the taxation of financial instruments at Columbia Law School, and tax policy at New York University School of Law. He is also a frequent author and has written a number of articles and chapters in various tax publications. David is the former chair of the tax section of the New York State Bar Association.

Prior to joining Proskauer, David was a partner at Cadwalader, Wickersham & Taft LLP.

Practices

Tax, Structured Credit, Tax Controversy and Litigation, Hybrid Capital, Ownership and Operational Issues, Real Estate Capital Markets, Capital Markets, Corporate/Transactional, Hedge Funds, Investment Management, Private Client Services, Private Funds

Industries

Asset Management, Hospitality, Gaming & Leisure, Private Capital, Private Equity, Real Assets

Education

New York University School of Law, LL.M.
Columbia Law School, J.D.
University of Pennsylvania, B.A.
summa cum laude

Admissions & Qualifications

New York

Memberships

Former Chair, New York State Bar Association, Tax Section
Tax Forum

Awards & Recognition

Best Lawyers in America, Lawyer of the Year 2027

Best Lawyers in America 2015-2027

The Legal 500 United States: US Tax: Non-Contentious 2020-2026

Chambers USA: New York: Tax, 2026

ITR World Tax: Notable Practitioner (New York), 2025

Lawdragon 500 Leading Tax Lawyers in America 2025

Chambers USA: New York: Tax 2015-2025

Chambers Global: USA: Tax 2017-2018, 2021-2022

The Legal 500 United States: Hall of Fame 2017-2025

The Legal 500 United States: Tax: Financial Products 2020-2023

The Legal 500 United States: Tax: Not-for-Profit 2017, 2019-2023

The Legal 500 United States: Tax: Not-For-Profit (Fortune 1000 Private Foundations, and National Trade Associations and Charities) 2019

The Legal 500 United States: Tax: International Tax 2017-2025

The Legal 500 United States: Tax 2015

JD Supra Readers' Choice: Tax 2018

Who’s Who Legal: Corporate Tax: Advisory 2016

Fellow, American College of Tax Counsel

New York Super Lawyers 2019-2022