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## **Areas of Practice**

Global Transport | Corporate Law | Tax Law | Equipment Leasing | Transportation

Mr. Thomas J. Stalzer is a Partner in the Corporate and Tax Practices of Smith, Gambrell & Russell, LLP.

Mr. Stalzer represents clients engaged in corporate and commercial aviation since 1983. He specializes in handling all legal aspects associated with corporate aviation, including contract preparation and negotiations, FAA regulatory advice and compliance, and federal, state and local tax advice and compliance. He represents sellers, purchasers, financing sources and others in connection with the sale, purchase, exchange, lease and financing of jet and turboprop aircraft. His work includes forward and reverse exchange transactions and other financing structures and fractional interest transactions with all of the major program managers.

Mr. Stalzer is a former lawyer for the Internal Revenue Service. He represents taxpayers in tax controversy matters before the Internal Revenue Service and the U.S. Tax Court. He is a former member of the NBAA Federal and State Tax Committees.

Mr. Stalzer is a 1977 graduate of the University of Notre Dame Law School. He received his Masters degree in Taxation from Emory University in 1986 and his undergraduate degree in Accounting from the University of Akron in 1974. He is admitted to practice in the states of Georgia and Ohio.

## **Admissions**

Georgia

Ohio