

David Makso

Partner

david.makso@foley.com

New York

212.338.3451



David Makso represents the tax interests of domestic and international clients in fund formations, cross-border transactions, capital markets transactions, and highly complex leveraged finance transactions. His broad-based experience includes tax structuring of private equity, real estate, and direct lending funds on both the sponsor and investor side, tax counsel on debt and equity offerings, international tax planning, real estate, and corporate and partnership taxation.

Fluent in three languages, Makso also brings extensive experience advising U.S. and foreign-based clients, particularly in Latin America, in the areas of capital markets, M&A, project finance, and general inbound and outbound tax structuring.

Thought Leadership

- Speaker, ANEFAC – CAINTRA US Tax Reform Seminar (February 2018)
- Speaker, "Private Equity Investments in Brazil Through FIPs," Latin American Law & Business Report, Volume 20, Number 10 (October 2012)
- Speaker, "Tax Treatment of Dividend Equivalent Payments under New Temporary and Proposed IRS Regulations," Bloomberg Law Reports, Corporate Counsel, Vol. 3 No. 3 (March 5, 2012)

Practice Areas

- [Corporate](#)
- [Fund Formation & Investment Management](#)
- [Taxation](#)
- [Transactions](#)

Education

- New York University School of Law (LL.M., 2006)
- Northwestern Pritzker School of Law (J.D., 2005)

- Universidad Rafael Urdaneta (LL.B., 2001)

Admissions

- District of Columbia
- New York
- Venezuela