

## **David Guadagnoli**

*Partner*

Sullivan & Worcester LLP

David A. Guadagnoli is a tax partner in the Boston office of Sullivan & Worcester. He concentrates his practice in the employee benefits area and is experienced in the design, implementation and administration of welfare and fringe benefit arrangements and qualified retirement plans (including 401(k) plans and ESOPs) for large and small employers, retirement distribution planning for individuals and the design and implementation of nonqualified deferred compensation and equity compensation arrangements for public and private employers. Mr. Guadagnoli has extensive practical experience with nondiscrimination testing issues, plan recordkeeping and conversion issues, IRS and DOL audits and the use of self-correction and agency-approved programs and the use of ESOPs as a succession planning tool. Mr. Guadagnoli also regularly counsels clients in the financial services industry by advising on and negotiating investment management agreements, structuring pension plan investments to avoid ERISA where possible (using venture capital operating companies (VCOCs) and real estate operating companies (REOCs), as appropriate), and helping clients navigate fiduciary and prohibited transaction issues under ERISA when not. Mr. Guadagnoli has worked with clients in manufacturing, real estate, professional services, education, financial services and the not-for-profit sectors.

### *Education/Professional Designations*

LL.M., Taxation, Boston University School of Law, 1992

J.D., *cum laude*, Boston University School of Law, 1988

M.B.A., *cum laude*, Boston University, 1989

B.A., George Washington University, 1985