



Keith Swirsky is President of GKG Law, P.C., headquartered in Washington, DC, which specializes in transportation law. Keith is also chairman of the law firm's Business Aircraft Group and Tax Group. With over 27 years of private law practice experience, Keith has marshaled extensive knowledge of federal aviation tax, commercial law and regulatory issues. Today, the law firm is one of the leading practices in the world, primarily devoted to aircraft acquisitions and sales, federal and state taxation, financing and tax-free exchanges. Keith counsels on a wide variety of aviation matters, including tax efficient structures, business terms and documentation pertinent to purchases and sales (both new and used), external management arrangements, financing, tax-free exchanges and fractional operations.

As a result of the magnitude of Keith's practice, **Keith has now planned and structured over 4,000 aircraft transactions.** Keith is also committed to providing continuing education to aviation professionals, industry participants and clients, and **has written over 100 topical articles, and presented at over 100 seminars and webinars.** The more current articles and webinars, including PowerPoint presentations, are archived on GKG Law's website, and Keith will email articles/webinars of interest, upon request.

Keith is also a founding member and of the Tax Committee for the National Business Aircraft Association, and currently serves as Chairman of the Transactions Work Group. Keith is past Chairman of the Federal Tax Working Group, past Chairman of the Associate Members of the National Aircraft Resale Association, past Chairman of the Virginia State Bar Divisional Taxation Section, and participates as a member in numerous other industry trade associations. Keith has also been a law school guest lecturer, teaching Aviation Taxation matters. Keith is a frequent contributor, and he has a regular column, with *World Aircraft Sales Magazine*.

Averaging three aircraft closings per week for many years, Keith participates in and oversees a multitude of various projects. Keith's capabilities include:

- purchase and sale negotiations and documentation;
- development of aircraft ownership and operating structures;
- aircraft tax-free exchanges, and serving as Qualified Intermediary;
- comprehensive federal income and excise taxation;
- comprehensive state sales and use tax taxation;
- personal use of corporate aircraft;
- IRS & FAA audits and enforcement actions;
- acquisition financing and leasing;
- development of fractional ownership programs; and
- creation of business plans and financial modeling.

Keith is committed to staffing every project to accommodate the timing of a deal, and provides quick turn around of Offer Letters and Purchase Agreements, without sacrificing good lawyering. Keith believes in practical solutions, not solely legal analysis, and is adept at providing risk/reward advice. Keith understands his clients' business objectives, and advises on the reasonableness of commercial terms. As a result, Keith excels at solution oriented representation where the parties can reach amicable agreements.

In 1981, Keith received his B.S., with honors, in Business and Accounting from Cornell University. In 1984, Keith received his J.D., with distinction, from Georgetown University Law Center, and in 1987, Keith received his LL.M. in Taxation from Georgetown University Law Center.

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