



## Neal A. Koskella

### *Partner*

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(208) 388-1232

#### **Practice Areas**

- Business, Finance & Banking
- Mergers and Acquisitions
- Real Estate and Land Use
- Tax and Estate Planning
- Healthcare

#### **Industries**

- Banking
- Healthcare
- Real Estate Development, Construction and Investment
- State and Local Government
- Technology

Armed with degrees in accounting and taxation, Neal offers a unique perspective to a business's life cycle, from planning and formation to dissolution and winding up. Whether nonprofit or for-profit, single owner startup or a multi-million dollar enterprise, Neal helps his clients navigate even the most-intricate commercial transactions.

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Before joining Givens Pursley LLP, Neal passed the CPA Exam. Although he's not currently licensed as a certified public accountant, this foundation allows Neal to carefully guide clients through the federal and state tax labyrinth. Neal helps his clients attack a variety of complex tax matters and transactions, including 1031 exchanges, partnership tax, nonprofit tax, and sales/use tax compliance.

As an extension of his business and tax expertise, Neal also consults with his clients and formulates personalized estate plans. Neal recognizes that because estate planning varies based on an individual's own circumstances, estate plans are simply not "one size fits all." Neal carefully analyzes his clients' individual characteristics and goals to develop a plan that's right for them.

Simply put, Neal represents his clients with enthusiasm and vigor. As the Director of the University of Idaho Tax Clinic put it, "He is his clients' champion."

#### **Recognition**

- Best Lawyers, Ones to Watch, Tax Law and Trusts and Estate (2023)
- Chambers, USA, America's Leading Lawyers for Business - Up and Coming (2022)
- Chambers, USA, America's Leading Lawyers for Business - Up and Coming (2021)
- Chambers, USA, America's Leading Lawyers for Business - Associate to Watch (2020)
- Chambers USA, America's Leading Lawyers for Business (Corporate/Commercial)

#### **Education**

- Juris Doctor, University of Idaho College of Law, magna cum laude
  - Idaho Law Review, Managing Editor
  - Idaho Law Review, Outstanding Associate Editor Award Recipient
  - Spirit of the Clinic Award Recipient, College of Law Clinics
  - Voluntary Income Tax Assistance Program, President
- Masters of Science in Accountancy—Taxation, Boise State University, 3.97 GPA
- B.B.A. Accountancy, Boise State University, cum laude

### **Admissions**

- Idaho
- U.S. District Court (Idaho)

### **Memberships & Affiliations**

- Gem State Tax Symposium, Board Member  
(<https://cobe.boisestate.edu/accountancy/tax-symposium/>)
- Idaho State Bar Tax, Estate Planning, & Probate Section Member
- Idaho State Bar Business and Corporate Law Section Member
- Beta Gamma Sigma Honor's Society
- Beta Alpha Psi

### **Publications**

- Neal A. Koskella, Fun with § 1031: The Fundamentals, Seminar for lawyers, certified public accountants, and other tax professionals at the 2017 Gem State Tax Symposium (June 2, 2017).
- Neal A. Koskella, Omitted Real Property Interests of Divorcees, Seminar for real estate lawyers in the Boise, Idaho area (October 8, 2015).
- Neal A. Koskella & Nathan Nielson, Family Matters: The Tax Implications of Divorce, Seminar for the Family Law Section of the Idaho State Bar (May 2013).
- Neal A. Koskella, When you can't pay your business bills, pay taxman first, Idaho Statesman's Business Insider (April 16, 2013).
- Neal A. Koskella, The Enigma of Sales Taxation Through the Use of State or Federal "Amazon" Laws: Are We Getting Anywhere?, 49 Idaho L. Rev. 121 (2012).