

A background image for the Tax section, showing a close-up of US dollar bills with a glowing blue and white geometric pattern overlaid.

## Tax

Florida's dynamic growth has positioned it as a litmus test for various tax and business issues, notably in wealth preservation and the emerging field of elder law. Our tax practice is at the forefront, providing straightforward solutions for state, federal, and international tax matters.

Our tax attorneys, many of whom hold post-graduate degrees in taxation and accounting, bring substantial experience to intricate matters like entity taxation, income taxation, intangibles tax, estate tax, and the nuanced tax implications of alternative solutions. Collaborating closely with other firm attorneys, we take a lead role in tax planning and structuring for joint ventures, mergers, acquisitions, and other business transactions.

Working with our corporate and securities law attorneys, our tax lawyers provide strategic counsel and issue tax opinions related to securitizations, securities offerings, and capital expansion programs. For closely held businesses, our tax attorneys serve as both tax counsel and general business advisors.

Additionally, we represent clients in federal income tax disputes before the Internal Revenue Service.

### Florida Tax

We have extensive knowledge of Florida's corporate income tax, sales tax, documentary stamp tax, recurring intangible tax, non-recurring intangible tax, and ad valorem property tax.

Our tax attorneys have experience consulting with and representing clients before the Florida Department of Revenue, in both adversarial and non-adversarial settings. And, we have experience in monitoring – and occasionally influencing – the legislative and rule-making process on Florida tax issues.

### Federal Tax

Our tax attorneys also work closely with the firm's corporate law and securities attorneys in advising clients and issuing tax opinions in connection with securitizations, securities offerings and other capital expansion programs.

### Key Contact

Matthew R. O'Kane

### Related Professionals

Julia L. Frey

Alyson C. Kendust

Matthew R. O'Kane

Andrew Powell

Norma Stanley

For closely held businesses, our tax attorneys oftentimes serve as both tax counsel and general business advisors and work closely with the firm's corporate and other business lawyers to meet the specific needs of our clients.

Our tax attorneys also represent clients before the Internal Revenue Service in connection with federal income tax disputes.

## International Tax

Members of our Tax Group work closely with the firm's real estate, corporate, securities, bond, public finance, securitization, healthcare and other business lawyers to provide tax advice, issue tax opinions and offer creative tax planning to the firm's clients.

We take a lead role in the tax planning for and structuring of joint ventures, partnerships, mergers, acquisitions, reorganizations, divestitures, like-kind exchanges and real estate transactions, and in selecting the appropriate type of entity to utilize for a given business venture.

Our tax attorneys represent clients in both inbound and outbound activities. We advise:

- U.S. ventures engaged in investments, construction projects and other operations in foreign jurisdictions;
- U.S. tax exempt organizations with operations in foreign jurisdictions;
- U.S. entities moving operations outside of the United States;
- U.S. citizens living in the U.S. or abroad with U.S. tax reporting obligations, including matters relating to the U.S. Internal Revenue Service's FBAR (Report of Foreign Banks and Financial Accounts) regulations and the application of FATCA (Foreign Account Tax Compliance Act);
- Foreign-based individuals and entities on federal and Florida tax laws applicable to owning property and doing business in the U.S.;
- Foreign persons investing in or moving to the U.S. on business and estate planning matters.

We work in tandem with our estate planning attorneys, as well as our clients' foreign tax advisors, to minimize U.S. and worldwide taxation of our clients' income and assets. Moreover, we have experience analyzing U.S. income and estate tax treaties with other countries and in establishing tax efficient structures.

Additionally, through our membership in Meritas, a network of over 170 law firms – all rigorously qualified, independent and collaborative, we have access to a global alliance of 7,124 experienced lawyers in 175 full-service law firms serving 236 markets around the world.

## News

Lowndes Named to 2024 “Best Law Firms” by *Best Lawyers*  
11.10.2023 | AWARDS & RECOGNITION

14 Lowndes Attorneys Named to *Orlando Family Magazine’s* “Awesome Attorneys 2023”  
02.21.2023 | AWARDS & RECOGNITION

14 Lowndes Attorneys Named to *Orlando Family Magazine’s* “Awesome Attorneys 2022”  
02.15.2022 | AWARDS & RECOGNITION

12 Lowndes Attorneys Named to *Orlando Family Magazine’s* “Awesome Attorneys 2021”  
02.11.2021 | AWARDS & RECOGNITION

Property-Tax Exemptions for Senior-Living Facilities: Application Deadline is March 1, 2021  
01.14.2021 | GRAY AREA OF THE LAW BLOG

Forty-Three Lowndes Lawyers Earn Recognition in Best Lawyers in America 2020  
08.15.2019 | AWARDS & RECOGNITION

## Events

Tax Issues in Transferring LLC and Partnership Interests: Navigating the Complex IRS Rules for Buying, Selling, or Redeeming Partnership Interests  
01.25.2024 | EVENTS

Liquidation of S Corporations: Mastering Tax Implications of Liquidating Distributions  
11.16.2022 | WEBINAR

Opportunity Zones  
10.25.2021 | WEBINAR

## Publications

New Law Further Reduces Florida’s Sales Tax Rate on Commercial Rent  
04.12.2024 | LOWNDES LEASING LAWYERS BLOG

Property Tax Exemptions for Senior Living Facilities: Application Deadline is March 1, 2024  
02.08.2024 | GRAY AREA OF THE LAW BLOG

Worried About Your ERC Refund Claim? IRS Announces Process to Withdraw Pending Claims  
10.19.2023 | LOWNDES TAXING TIMES BLOG

New Law Reduces Florida’s Sales Tax Rate on Commercial Rent  
10.18.2023 | LOWNDES LEASING LAWYERS BLOG

Too Good To Last? IRS Halts Processing of ERC Claims  
09.15.2023 | LOWNDES TAXING TIMES BLOG

Too Good To Be True? Be Wary of ERC Promoters  
09.06.2023 | GRAY AREA OF THE LAW BLOG

Applications for Low-Income Communities Bonus Tax Credits to Open in Early Fall  
08.10.2023 | [LOWNDES TAXING TIMES BLOG](#)

Have a Partnership? March 15th Deadline Offers a Window of Opportunity  
03.03.2023 | [ARTICLE](#)

Good News: IRS Grants \$1.2 Billion in Penalty Relief for Taxpayers Impacted by Covid-19  
09.06.2022 | [GRAY AREA OF THE LAW BLOG](#)

Solar Industry to See Historic Investment from Inflation Reduction Act  
08.04.2022 | [ARTICLE](#)

Renewed Opportunities: Recent Bipartisan Proposal Seeks to Refine Opportunity Zone Development and Tax Incentives  
04.18.2022 | [ARTICLE](#)

Choosing the Right Entity for Your Business  
03.29.2022 | [ARTICLE](#)

IRS Extends Tax Day to May 17  
03.18.2021 | [LOWNDES TAXING TIMES BLOG](#)

IRS Extends Much-Needed Opportunity Zone Relief  
01.20.2021 | [ARTICLE](#)

New COVID-19 Relief Bill Allows Deductibility of Expenses Paid with Forgiven PPP Loans  
12.21.2020 | [LOWNDES TAXING TIMES BLOG](#)

New Treasury and IRS Regulations Bless SALT Deductions for Pass-through Entities  
11.10.2020 | [LOWNDES TAXING TIMES BLOG](#)

Disney Tax Ruling & Property Valuation  
09.03.2020 | [LOWNDES LEGAL TALK](#)

IRS Provides Much-Needed Opportunity Zone Relief  
06.05.2020 | [ARTICLE](#)

IRS Extends Like-Kind and Qualified Opportunity Zone Deadlines  
04.10.2020 | [ARTICLE](#)

\$2.2 Trillion Stimulus Bill Includes Big Benefit For Real Estate Investors and Other Taxpayers With Excess Business Losses  
03.27.2020 | [ARTICLE](#)

A Summary of the Tax Benefits Included in the Senate Passed \$2.2 Trillion Stimulus Bill  
03.26.2020 | [ARTICLE](#)

Property Tax Payment Deadline Extended to April 15  
03.26.2020 | [ARTICLE](#)

The Check May Soon Be In the Mail: McConnell Introduces Tax Relief Legislation  
03.20.2020 | [ARTICLE](#)

Tax Day Moved From April 15 to July 15  
03.20.2020 | [LOWNDES TAXING TIMES BLOG](#)

Treasury Department Extends Tax Payment Deadlines  
03.18.2020 | [ARTICLE](#)

Industry News Briefs: The Multi-family Sector Ends With a Bang In 2019  
01.15.2020 | [ARTICLE](#)

Florida Commercial Lease Sales Tax Rate Further Reduced  
08.12.2019 | [LOWNDES LEASING LAWYERS BLOG](#)

Qualified Opportunity Zones: What Are They And Why Should I Care?  
10.25.2018 | [ARTICLE](#)

IRS Issues Guidance on Qualified Opportunity Zones  
10.22.2018 | [ARTICLE](#)

Tax Court Decision Another Blow to Medical Marijuana Industry  
06.15.2018 | [ARTICLE](#)

Tax Cut and Jobs Act Limits Benefit of Carried Interest  
03.02.2018 | [ARTICLE](#)

Time to Reconsider Your Choice of Entity?  
02.22.2018 | [ARTICLE](#)