J. Eric "Tate" Taylor

Shareholder, In Memoriam (1965-2024)

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Overview

Jeorge "Tate" Eric Taylor, a dedicated leader at Trenam Law since 1991, passed away on December 17, 2024. He was 59 years old. Tate Taylor was a past Chair of Trenam Law's Executive Board and was also the current co-practice group leader of the firm's Private Client Services Practice Group. He also served on the Executive Committee of the firm for 10 years, nine as Chair. He cherished his work and his co-workers, especially Hal Mullis, who he looked up to as a mentor in the firm; with his law school classmates Rob Stern and Nelson Castellano; and with his current team, including Marla Bohlander, Amy Jo Wessling, and all members of the Trenam staff. His practice included tax, estate and wealth transfer planning, closely-held business planning, estate and trust administration, probate and trust litigation and tax controversies. Through his leadership roles at the firm and his unconditional dedication to his clients, many of whom looked to him as a trusted friend, Tate was instrumental to the continued growth of Trenam, and will be greatly missed by his entire Trenam family.

Throughout his career, Tate's practice has been closely associated with the preservation and management of wealth generated in the Florida communities served by Trenam. A significant portion of his practice is given to assisting entrepreneurs, investors and their families and advisors with inter-generational transfers of business investments that minimize gift, estate and generation-skipping transfer taxes, maintain family cohesion and foster business continuity and growth. Tate collaborates regularly with advisors from around the country in assisting Florida-based families whose holdings extend throughout the United States and the world.

Representative Matters

Tax and Wealth Transfer Planning

- Complexestate planning documents
- Grantor Retained Annuity Trusts/Intentionally Defective Grantor Trusts
- Irrevocable Life Insurance Trusts/Spousal Lifetime Access Trusts/Inter Vivos QTIP Marital Trusts
- Premarital agreements

Representing Fiduciaries in Complex Estate and Trust Administration and Litigation

- Modification and decanting of trusts
- Estate and trust accountings/distribution and release agreements
- Design and administration of complex IRA/trust structures
- Advising litigants in complex probate and trust litigation matters

Family-Owned Business/Family Office Planning and Administration

- Limited Liability Companies, Limited Partnerships and S Corporations
- Business succession planning
- Intra-family purchase and sale transactions involving family-owned business interests
- Family office organization and administration

Alternate Contact

Amy Jo Wessling
Legal Assistant
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Practice Areas

- Private Client Services
- Estate and Trust Planning
- Business Transactions
- Tax
- Financial Services
- Nonprofit Organizations

Education

- J.D., with honors, University of Florida Levin College of Law, 1990
- B.S., University of Florida, 1987

Admissions

- Florida

Tax Compliance and Controversies

- Preparation of Gift, Estate and Generation-Skipping Transfer Tax Returns
- Represent taxpayers and fiduciaries in examinations of gift, estate and income tax returns
- Represent taxpayers and fiduciaries before the IRS Appeals Office
- Represent taxpayers and fiduciaries requesting 9100 relief from the IRS to make late GST elections/allocations

Charitable Planning/Tax-Exempt Organizations

- Formation of private family foundations, supporting organizations and public charities
- Advising foundations on grant-making and complex grant agreements
- Charitable Remainder Trusts/Charitable Lead Trusts
- Use of Donor Advised Funds in tax and estate planning matters

Honors and Distinctions

- *Tampa Magazine's Top Lawyers List,* 2020-2024
- Board Certified in Tax Law, Florida Bar
- AV Preeminent Peer Review Rated by Martindale-Hubbell
- *The Best Lawyers in America*
  - Trusts & Estates, 2009-2025
  - Tax Law, 2022-2025
    - *Lawyer of the Year*, 2023
- *Florida Super Lawyers*, Trusts & Estates; Tax Law, 2006-2024 (10+ years recognition)
  - Top 100: *Florida Super Lawyers*, 2018
  - Top 50: *Tampa Bay Super Lawyers*, 2018
- *Florida Trend's Legal Elite*, 2012, 2019, 2022

Professional Involvement

- The American Bar Association, Tax Section
- The American Bar Association, Real Property, Trust and Estate Law Section
- The Florida Bar, Tax Section
  - Former Executive Council Member
- The Florida Bar, Real Property, Probate and Trust Law Section
  - Former Executive Council Member
- Tampa Bay Estate Planning Council
  - Former Member of Board of Directors
- Contributing author, several of the Florida Bar's popular CLE Manuals, including *Basic Estate Planning in Florida*, *Trust Administration in Florida*, and *Not For Profit Corporations in Florida*.

Community Involvement

- Tate has volunteered his time in the service of a variety of charitable organizations. He currently serves on theProfessional Advisors Committee of the Community Foundation of Tampa Bay.

Thought Leadership

- "Tate Taylor provides insight on tax policies at stake in November election for Accounting Today," *Accounting Today,* August 2020
- "Tate Taylor Provides Insight On The Impact the CARES Act Is Having on Retirement Finances in Retire Ahead," Interview, *Retire Ahead Newsletter,* May 2020
- "Swords to Plowshares: Managing Senior Partner Transitions in the Firm," Moderator, 27th Annual Marketing Partner Forum, January 2020
- "ALERT: The Florida Revised Limited Liability Company Act Action may be required by Florida LLCs by December 31, 2014," *Trenam Kemker Legal Update*, September 2014
- "IRS Releases New Form 1023-EZ for Smaller Charities Applying for Tax-Exempt Status," *Trenam Kemker Legal Update*, September 2014
- *Florida Limited Liability Company Forms and Practice Manual,* 2003-2014

Supplements, Data Trace Publishing Company, 2003-2014

- Overview of Wealth Transfer Taxes, in *Basic Estate Planning in Florida*, 4th, 5th, 6th and 7th Editions, The Florida Bar, 2003, 2006, 2009 and 2012
- Tax Considerations, in *Administration of Trusts in Florida*, 4th, 5th, 6th, 7th, and 8th Editions, The Florida Bar, 2005, 2007, 2009, 2012 and 2014
- Tax Considerations of Not For Profit Corporations, in *Florida Corporate Practice*, 6th and 7th Editions, The Florida Bar, 2011 and 2013
- Dissolution, Foreign Corporations, Tax Considerations, and Due Process and Standing Considerations, in *Not For Profit Corporations in Florida*, 4th and 5th Editions, The Florida Bar, 2002, 2007