J. Eric "Tate" Taylor

Shareholder

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Overview

Tate Taylor joined Trenam in 1991, and previously served ten years on the firm's Executive Board, nine as Chair. He currently Co-Chairs the firm's Private Client Services Practice Group. Tate also is a member of the Board of Directors of Raymond James Trust N.A., where he chairs the Board's Corporate Governance and Compensation Committee and is a member of the Audit Committee.

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

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

Alternate Contact

Amy Jo Wessling
Legal Assistant
(813) 202-7813
AWessling@trenam.com

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

- 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