

# Cristin Conley Keane

SHAREHOLDER

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## Overview

Cristin Keane has extensive experience advising companies on the tax aspects and structuring of business transactions, including mergers, acquisitions, reorganizations, and joint ventures. She has served as chair of the Tax Section of the Florida Bar, is board certified in tax law by the Florida Bar, and is a fellow of the American College of Tax Counsel, the American College of LLC and Partnership Attorneys, and the American College of Trust and Estate Counsel. She has served as a visiting assistant professor at the University of Florida College of Law Graduate Tax Program (from which she holds an advanced tax law degree) and was the 2019–2020 recipient of the Gerald T. Hart Outstanding Tax Attorney of the Year Award from the Tax Section of the Florida Bar. She has been regularly recognized by various publications for her expertise in tax law, including *Chambers USA* and *The Best Lawyers in America*.

Cristin also regularly advises not-for-profit corporations and high net worth individuals (especially business owners) on tax matters. Her experience includes succession planning, federal income and estate tax matters, ISO and nonqualified stock option plan analysis and drafting, and Section 409A deferred compensation analysis. Her representation of not-for-profit organizations includes all facets of federal income taxation and state taxation, as well as contract matters and governance issues.

## Experience

- Structured the merger of nationally recognized tax-exempt public charities.

- Created estate and business succession plans for founders of highly successful businesses.
- Represented charter schools throughout Florida in obtaining federal tax-exempt status.
- Represented multiple national construction companies in negotiating and structuring joint ventures with total contract values exceeding \$200 million.
- Restructured a mid-size cardiology group.
- Served as tax counsel to Florida-based reinsurance company in significant domestic and foreign tax matters.
- Drafted foreign distributor agreements for major international food service corporation.

## Areas of Focus

### Practices

- Business Transactions
- Tax
- Nonprofit Organizations
- Estates, Trusts and Probate
- Qualified Opportunity Zone Task Force
- Health Care
- Mass Tort and Product Liability
- Government Law & Consulting
- Tax Litigation & Controversy
- Public-Private Partnerships
- Private Equity and Venture Capital
- Mergers and Acquisitions
- Corporate Law and Governance
- Aviation
- Class Actions

### Industries

- Health Care

## Insights

08.03.2021

U.S. Pre-Immigration Tax Planning

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04.14.2020

COVID-19 – Tax and Other Relief for Not-for-Profit Organizations

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04.14.2020

IRS Provides Wide-Reaching Extensions for Tax Filings and Payments, as well as Other Time-Sensitive Actions, Including Section 1031 Identification and Replacement Deadlines

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04.14.2020

COVID-19: CARES Act and FFCRA Tax Provisions

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03.07.2019

Florida Governor Ron DeSantis Proposes Expansion of Schools of Hope Charter Schools into Opportunity Zones

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01.30.2019

Qualified Opportunity Zones vs. 1031

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01.30.2019

Seizing the Opportunity with Qualified Opportunity Zones

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01.03.2019

IRS Issues Interim Guidance on Certain 2017 Tax Act Changes Affecting Exempt Organizations: Excess Remuneration and Parachute Payments Excise Tax

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06.20.2018

The Hidden Cost of Settling a Qui Tam Claim

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10.31.2017

Stop “Partnering” and Begin “Strategically Allying”

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10.17.2017

Mergers & Acquisitions

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09.26.2017

Intellectual Property

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09.12.2017

Corporate Governance and D&O Indemnification

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09.05.2017

Charitable Solicitation Registration

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07.25.2017

Raffles and other Games of Chance

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07.18.2017

Sharing Expenses

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07.11.2017

Are your Workers Employees or Independent Contractors?

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06.09.2015

Expansion of Fiduciary Duties Will Impact Florida LLCs – Is it Time to Update Your Operating Agreement?

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01.14.2015

The Time Has Come: Are You Familiar With Florida's New Revised Limited Liability Company Act?

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04.01.2013

Partnership Tax 101: Capital Accounts and Basis

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04.01.2013

The Qualified Income Offset, Or, The Answer To “Why Do We Have All This Tax Stuff In Here?”

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01.01.2013

Executive Compensation: What is Taxable ... and When?

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03.21.2012

Tax Alert: Administration's Proposal Regarding Grantor Trusts

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02.16.2012

Tax Alert: Administration's Proposed Tax on Dynasty Trusts

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11.01.2011

Tax-Exempt Organizations — Common Legal Issues and Traps for the Unwary

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05.18.2009

IRS Guidance on Offshore Voluntary Disclosures: Further Refinements

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02.05.2005

The New Tax Lawyer's Perspective

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07.18.2004

Florida Bar Practice Manual for Limited Liability Companies in Florida

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## News

06.27.2023

Carlton Fields Attorneys Named in Florida Trend's 2023 Legal Elite Hall of Fame

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08.18.2022

Nine Carlton Fields Attorneys Named 2023 "Lawyers of the Year"

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07.01.2022

Carlton Fields Named Top Firm and Attorneys Named Legal Leaders in Florida Trend's 2022 "Legal Elite"

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03.13.2022

Carlton Fields' Cristin Keane Elected as Fellow of the American College of Trust and Estate Counsel

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08.19.2021

Eight Carlton Fields Attorneys Named 2022 “Lawyers of the Year”

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06.28.2021

Carlton Fields Named Top Firm and Attorneys Named Legal Leaders in Florida Trend’s 2021 “Legal Elite”

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05.21.2021

Carlton Fields Ranks Among Best in Chambers USA 2021 Guide

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08.20.2020

11 Carlton Fields Attorneys Named 2021 “Lawyers of the Year”

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06.11.2020

Cristin Keane Honored as the Gerald T. Hart Outstanding Tax Attorney of the Year

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05.26.2020

Carlton Fields’ Cristin Keane Elected as Fellow of the American College of Tax Counsel

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04.23.2020

Carlton Fields Ranks Among Best in Chambers USA 2020 Guide

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07.01.2019

Carlton Fields’ Cristin Conley Keane Recognized as The Florida Bar Outstanding Tax Lawyer of the Year

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05.03.2019

Carlton Fields Ranks Among Best in Chambers USA 2019 Guide

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07.09.2018

Super Lawyers Honors 81 Carlton Fields Attorneys on 2018 Florida “Super Lawyers” and “Rising Stars”

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05.04.2018

Carlton Fields Ranks Among Best in 2018 Chambers USA Guide

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08.21.2017

Law Firms Urging Clients to Prepare for New Federal Rules That Will Affect Partnerships and LLCs

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08.15.2017

78 Carlton Fields Attorneys Named “Best Lawyers in America”

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08.15.2017

Eight Carlton Fields Attorneys Named 2018 “Lawyers of the Year” by The Best Lawyers in America

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06.23.2017

Florida Super Lawyers Ranks 92 Carlton Fields Attorneys as 2017 “Super Lawyers” and “Rising Stars”

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## Recognition

- Board Certified in Tax Law by the Florida Bar
- AV Rated by Martindale-Hubbell
- Gerald T. Hart Outstanding Tax Attorney of the Year Award, Tax Section of the Florida Bar (2019–2020)
- *The Best Lawyers in America*
  - Closely Held Companies and Family Businesses Law, Nonprofit/Charities Law, Tax Law (2015–2024)
  - Tampa "Lawyer of the Year"
    - Tax Law (2022)
    - Nonprofit/Charities Law (2017, 2021, 2024)
    - Closely Held Companies and Family Businesses Law (2016, 2018, 2020, 2023)
- *Chambers USA* (2006–2018, 2021–2023)
- Legal Elite Hall of Fame, *Florida Trend Magazine* (2021–2023)
- Florida Legal Elite, *Florida Trend Magazine* (2006–2007, 2014, 2022)
- Florida Super Lawyers, *Super Lawyers Magazine* (2013–2023)

- Florida Rising Stars, *Super Lawyers Magazine* (2009, 2011–2012)

## Professional & Community Involvement

- American Bar Association
  - Business Law Section
    - LLCs, Partnerships, and Unincorporated Entities Committee, Membership Committee Co-Chair (2007–present)
  - Tax Law Section
- American College of Tax Counsel
  - Fellow
- American College of Trust and Estate Counsel
  - Fellow
- The Florida Bar
  - Tax Section
    - Chair (2014–2015)
    - Chair-Elect (2013–2014)
    - Co-Director, Long Range Planning Committee (2010–2012)
    - Co-Director, Educational Programs Division (2005–2006)
    - Co-Director, Section Administration Division (2003–2005)
    - Assistant Director, Federal Tax Division (2002–2003)
    - Vice Chair, New Tax Lawyers Committee (2002–2003)
    - Assistant Chair, C-Corporations Subcommittee, Federal Tax Division (2002–2006)
  - Real Property, Probate, and Trust Law Section
    - Chair, Real Estate Structures and Taxation Committee (2014–2015)
- Florida Revised Uniform Limited Partnership Act (legislation enacted in 2005)
  - Drafting Committee
- Duke University Alumni Admissions Advisory Committee of Hillsborough County
- Hillsborough County Bar Association
  - Business Law Section
  - Tax Law Section
- IRS Tax Exempt/Government Entity (TE/GE) Council, Gulf Coast Area
- Volunteer Income Tax Assistance Program
  - Volunteer (1997 and 1998)
  - Faculty Advisor (1999)



# Speaking Engagements

- "2018 Tax Act for the Real Estate Lawyer," ABA Real Property, Trust, and Estate Law Section (February 1, 2018)
- "Unwinding the Myth of the Capital Account" ABA Business Law Section (April 2013)
- "Common Legal Issues and Traps for the Unwary Nonprofit Board Member," Community Foundation of Tampa Bay (February 2013)
- "Equity Compensation Tax Issues: Section 83," The Florida Bar Tax Section (February 2013)
- "What RPPTL Lawyers Need to Know About Business Entities: Selection, Function, and Utilization," The Florida Bar Real Property, Probate, and Trust Law Section (December 2012)
- "Charitable Giving as Part of Your Estate Plan," Equality Florida Legacy Society (October 2012)
- "LLCs and Corporations: Corporate Counsel Fundamentals," Association of Corporate Counsel, West Florida Chapter (August 2012)
- "Policy Implications of the Uniform Prudent Management of Institutional Funds Act," Crowe Horwath Webinar (February 2012)
- "Nonprofit Organization Mergers," Tampa Bay Healthcare Collaborative (February 2012)

# Pro Bono

- SCUBAnauts International Inc. – Prepared original tax exemption and group tax exemption application.
- Brad Richards Foundation Inc. – Prepared organizational documents and tax exemption application.
- Kids for Life Inc. – Prepared organizational documents and tax exemption application.
- Angel of Hope Memorial Garden, Tampa Bay Inc. – Prepared organizational documents and tax exemption application.
- We Feed the Hungry Inc. – Prepared organizational documents and tax exemption application.
- One Here ... One There Inc. – Prepared organizational documents and tax exemption application.
- Westshore Alliance Inc. – Assisted with exemption application for low-income housing project and formation of community land trust.
- Florida Gulf Coast Chapter of the U.S. Green Building Council – Reviewed bylaws and corporate governance structure.

# Credentials

## Education

- University of Florida College of Law (LL.M., 1998)
  - University of Florida College of Law (J.D., 1997)
  - Duke University (B.A., 1994)
- ## Court Admissions
- U.S. Tax Court

## Bar Admissions

- Florida

## Industry Specialization

## Certifications

- Tax Law