



# Cristin Conley Keane

SHAREHOLDER

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## Overview

Cristin Keane has extensive and varied experience with closely held businesses, high net worth individuals, and not-for-profit organizations. Cristin's experience with closely held businesses includes limited liability company and S corporation agreement negotiation and drafting, succession planning, federal income and estate tax matters, ISO and nonqualified stock option plan analysis and drafting, and Section 409A deferred compensation analysis. She represents individuals with respect to their wealth and estate planning needs, particularly with respect to estates containing business interests. 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.

Cristin has experience in drafting a variety of corporate and unincorporated entity agreements, including shareholders' agreements, partnership agreements, limited liability company operating agreements, distribution agreements, bylaws, redemption agreements, and limited liability company membership interest assignment agreements. She also advises and assists not-for-profit organization clients with preparation of organization documents and corporate governance policies, federal and state tax exemptions and compliance, regulatory agency and reporting requirements, and the creation of donor-advised funds and endowments.

Cristin is board certified in Tax Law by The Florida Bar, and she was a visiting assistant professor at the University of Florida Graduate Tax Law Program.

## 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.

## All Insights

03.07.2019	Florida Governor Ron DeSantis Proposes Expansion of Schools of Hope Charter Schools into Opportunity Zones
01.30.2019	Qualified Opportunity Zones vs. 1031
01.30.2019	Seizing the Opportunity with Qualified Opportunity Zones
01.03.2019	IRS Issues Interim Guidance on Certain 2017 Tax Act Changes Affecting Exempt Organizations: Excess Remuneration and Parachute Payments Excise Tax
06.29.2018	New Tax Costs May Be Hiding In Your Qui Tam Settlement <i>Law360</i>
06.20.2018	The Hidden Cost of Settling a Qui Tam Claim
10.31.2017	Stop “Partnering” and Begin “Strategically Allying”
10.17.2017	Mergers & Acquisitions
09.26.2017	Intellectual Property
09.12.2017	Corporate Governance and D&O Indemnification
09.05.2017	Charitable Solicitation Registration
07.25.2017	Raffles and other Games of Chance
07.18.2017	Sharing Expenses
07.11.2017	Are your Workers Employees or Independent Contractors?
06.08.2015	Expansion of Fiduciary Duties Will Impact Florida LLCs – Is it Time to Update Your Operating Agreement?

- 01.14.2015 The Time Has Come: Are You Familiar With Florida's New Revised Limited Liability Company Act?
- 
- 04.01.2013 Partnership Tax 101: Capital Accounts and Basis
- 
- 04.01.2013 The Qualified Income Offset, Or, The Answer To "Why Do We Have All This Tax Stuff In Here?"
- 
- 01.01.2013 Executive Compensation: What is Taxable ... and When?
- 
- 03.21.2012 Tax Alert: Administration's Proposal Regarding Grantor Trusts
- 
- 02.16.2012 Tax Alert: Administration's Proposed Tax on Dynasty Trusts
- 
- 11.01.2011 Tax-Exempt Organizations — Common Legal Issues and Traps for the Unwary
- 
- 05.18.2009 IRS Guidance on Offshore Voluntary Disclosures: Further Refinements
- 
- 02.05.2005 The New Tax Lawyer's Perspective
- 
- 07.18.2004 Florida Bar Practice Manual for Limited Liability Companies in Florida

### **All News**

- 05.03.2019 Carlton Fields Ranks Among Best in Chambers USA 2019 Guide
- 
- 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
- 
- 08.21.2017 Law Firms Urging Clients to Prepare for New Federal Rules That Will Affect Partnerships and LLCs
- 
- 08.15.2017 Eight Carlton Fields Attorneys Named 2018 "Lawyers of the Year" by The Best Lawyers in America
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- 08.15.2017 78 Carlton Fields Attorneys Named "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"

## 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)
- *The Best Lawyers in America*, Closely Held Companies and Family Businesses Law, Nonprofit/Charities Law, Tax Law (2015–2020)
- "Lawyer of the Year," Closely Held Companies and Family Businesses Law, *The Best Lawyers in America* (2018)
- "Lawyer of the Year," *The Best Lawyers in America* (2016, 2018)
- *Chambers USA*, Tax (2006–2018)
- Florida Legal Elite, *Florida Trend Magazine* (2006–2007, 2014)
- Florida Super Lawyers, Tax, *Super Lawyers Magazine* (2013–2019)
- 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
- 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
- Florida State Courts

### BAR ADMISSIONS

- Florida

### BOARD CERTIFICATIONS

- Tax Law

## Areas of Focus

### PRACTICES

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

### INDUSTRIES

- Health Care