

Adi Rappoport

Shareholder

West Palm Beach
arappoport@gunster.com
(561) 650-0551



Practice & Industry Areas

- Tax Law
- Corporate Law
- Private Wealth Services
- Tax-Exempt Organizations
- Mergers and Acquisitions
- Family Office

Education

- University of Florida College of Law, LL.M., taxation, 1998
- University of Florida College of Law, J.D., with honors, 1997
- University of Florida Fisher School of Accounting, B.S., with highest honors, 1994

Bar & Court Admissions

- The Florida Bar, 1997
 - Board certified, tax law, 2010

Overview

Adi Rappoport — a board certified tax attorney — joined Gunster in 2001. In his second decade of practice, Adi co-leads Gunster's Tax Law practice and his work focuses on tax planning, business law, estate planning and non-profit law for a wide range of clients, including family businesses, entrepreneurs, executives, family offices, wealthy individuals and exempt organizations.

Adi works with family businesses and business owners on diverse challenges. He advises owners with succession planning and implementation, which typically includes both tax and corporate planning for the business and estate planning for the owner(s). Adi counsels closely-held businesses with pre-transaction planning in contemplations of sales and recapitalizations. He also assists business clients with structuring and implementing buy-sell arrangements.

Adi has experience in representing real estate developers and real estate funds in connection with tax and corporate matters. This includes providing advice to investment fund sponsors and implementing the formation of management and fund structures.

Adi devotes a substantial part of his practice to sophisticated estate planning, estate and trust administration and fiduciary litigation. His experience includes implementing advanced wealth preservation techniques, transfer tax planning and business succession planning. He understands the sensitivity required when working within family dynamics, and strives to help his clients avoid unintended consequences and strife.

In addition, Adi represents clients in tax controversy matters, including income tax audits, estate tax audits, and Florida sales and use tax audits. He represents clients at IRS Appeals and in DOAH proceedings.

Furthermore, Adi represents exempt organizations including universities, business leagues, private foundations and community organizations. He advises tax-exempt organizations in all aspects of their life-cycle including formation, merger and dissolution.

Whatever the challenge, Adi's objective is to deliver consistent, high quality business and tax law counsel that supports even the most specific or unique client goals, while never losing sight of the "big picture." Whether Adi is representing a start-up company or a multi-national corporation, an entrepreneur or the head of a family, he seeks to cultivate a personal connection with each client he serves. Adi is dedicated to delivering outstanding service and personal attention to every client matter.

Honors

- *Chambers & Partners*, "Leaders in Their Field," Tax, 2020-22
- *The Best Lawyers in America*®, Tax Law "Lawyer of the Year" in West Palm Beach, 2019 & 2021
- *The Best Lawyers in America*®
 - Tax Law, 2013-22
 - Trusts and Estates, 2022
 - Tax Litigation & Controversy, 2013-20
- *Palm Beach Illustrated*, "Top Lawyers," Tax, 2018-19 & 2021
- *Jupiter Magazine*, "Top Lawyers," Tax, 2021
- *South Florida Business Journal*, "40 under 40," 2010
- Book Award, Estate Planning, Spring 1996
- Dean's List, all law school semesters
- President's Honor Roll, six of eight undergraduate semesters

Publications & Presentations

- “2019 Year-End Tax Forum,” panelist, West Palm Beach, FL, November 14, 2019
- “Taxation of C Corporations,” The Florida Bar Continuing Legal Education Committee Presentation at Tax Practitioners’ Annual Review and Update 2012, Orlando, Florida, February 3, 2012
- “Foreign Investment in U.S. Real Estate: What You Need to Know,” presentation to the Palm Beach Board of Realtors, June 21, 2011
- “Florida Documentary Stamp Tax Update,” Palm Beach Tax Institute, May 18, 2011
- “Fundraising During Challenging Times: Gift Acceptance Policies,” Round Table Discussion – Community Foundation of Palm Beach & Martin Counties, June 16, 2009
- “The Latest on Tax-Exempt Organizations,” Palm Beach-Flagler Rotary Club, December 11, 2007
- “Tax-Exempt Organizations,” seminar, West Palm Beach, FL, August 24, 2007
- “Advanced Partnerships, LLCs and LLPs: Organization and Operation in Florida,” seminar, West Palm Beach, FL, April 24, 2007
- “Tax Aspects of Condemnations,” presentation to the Florida Bar Eminent Domain Committee, Miami, FL, January 19, 2007
- “Settlement Negotiations: Everything a Lawyer Should Know in Florida,” seminar, West Palm Beach, FL, November 18, 2004
- “Understanding Business Valuations: Just the Basics in Florida,” seminar, West Palm Beach, FL, July 1, 2004
- “Florida Like-Kind Exchanges,” seminar, West Palm Beach, FL, October 9, 2001
- “Documentary Stamp Tax: The Legislature Strikes Back,” *The Florida Bar Journal*, 2010
- “Crescent – Did the Florida Supreme Court Effectively Repeal the Documentary Stamp Tax on Transfers of Real Estate?” *Florida Bar Journal*, 2005
- “Recent Decisions Frustrate Service’s Efforts to Challenge FLPs,” *Estate Planning*, 2000

Professional Associations & Memberships

- American Bar Association, Tax Section
- Palm Beach Tax Institute, president
- Planned Giving Council of Palm Beach County, director
- Professional Legacy Advisors Network of the Jewish Federation of Palm Beach County

Civic & Community Service

- The Jacob Isaac Rappoport Foundation, co-founder
- Leadership Palm Beach County, class of 2008