

Craig E. Behrenfeld

Shareholder

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Practice & Industry Areas

- Corporate Law
- Tax Law

Education

- New York University School of Law, LL.M. in Taxation, 1993
- New York University School of Law, J.D., *magna cum laude*, 1991
 - Order of the Coif
- University of Pennsylvania, B.A., *cum laude*, 1988

Bar & Court Admissions

- New York State, 1991
- Florida, 1992
- U.S. Tax Court, 1992
- U.S. Court of Federal Claims, 1995
- U.S. District Court, Southern District of New York, 1995

Overview

With more than three decades of experience, Craig represents individuals and business entities in matters involving structuring and negotiating acquisitions, dispositions, mergers, divisions, joint ventures, executive compensation and corporate and partnership law. Craig also assists corporations with federal income taxation, forms partnerships and limited liability companies, handles tax audit and controversy matters involving the Internal Revenue Service (IRS), and appears before the IRS regarding matters such as applications for private letter rulings and technical advice memoranda.

Craig previously served as an Adjunct Professor of Law at Stetson University College of Law in Gulfport, Florida, where he taught courses in corporate taxation and federal income tax practice and procedure. Craig was the coach of Stetson's Tax Moot Court Team, which won the national championship in 2006 and 2007 and reached the finals in 2008.

Craig is a frequent speaker and writer and a contributing author to *The Accountant's Business Manual*, published by the AICPA, with responsibility for the chapters on corporations, S corporations, limited liability companies and IRS practice and procedure. Craig is a past president of the New York University Alumni Club of Florida and received the New York University 2010 Alumni Meritorious Service Award.

Craig was previously an associate in the tax department at Cravath, Swaine & Moore in New York City.

Honors

- *Tampa Magazine*, "Top Lawyers"
 - Tax, 2020-21, 2023
- AV Rated as independently determined by Martindale-Hubbell
- *Florida Super Lawyers*, 2021-22
- *The Best Lawyers in America*®, 2018-24
- *Florida Trend*, "Legal Elite," 2019, 2022

Publications & Presentations

- "Changes to IRS Form 990 – What Every Lawyer Needs to Know," HCBA Lawyer, December 2009
- "Employer-owned Life Insurance After the Pension Protection Act of 2006," The Florida Bar Journal, February 2009
- "The Accountants Business Manual," American Institute of Certified Public Accountants, contributing author
- "Tax Practice Management," American Institute of Certified Public Accountants, contributing author
- "Entity Selection Revisited: Will Gitlitz Provide Continuing Vitality for S Corporations," The Florida Bar Journal, June 2001
- "The Return of the Student Loan Interest Deduction," HCBA Lawyer, September 1998
- "The Naked Truth About the Proposed Earnings Stripping Regulations under IRC Section 385," Tax Council of Tampa Bay, May 2016
- "Much Ado About Nothing – Planning Opportunities Using Disregarded Entities," Tampa Bay Paralegal Association, September 2018
- "Up in Smoke—Taxation of Marijuana Operations," Tax Council of Tampa Bay, November 2018
- "Things that Make You Go HMMM . . . Partnership Compensation Revisited," Tax Council of Tampa Bay, May 2019
- "Abandon All Hope . . . of Ordinary Loss Treatment?," Tax Council of Tampa Bay, November 2020

- “Treatment of PPP Loans in M&A Transactions,” Tax Council of Tampa Bay, August 2021

Professional Associations & Memberships

- The Florida Bar, Tax Section, Business Law Section
- Hillsborough County Bar Association, Tax Section
- New York State Bar Association, Tax Section
- Tax Council of Tampa Bay