

# Hunter J. Brownlee

## Shareholder

Tampa Bayshore  
hbrownlee@gunster.com  
(813) 253-2020

### Practice & Industry Areas

- Corporate Law
- Tax Law

### Education

- University of Florida, LL.M. in Taxation, 1996
- Stetson University College of Law, J.D., 1995
- Vanderbilt University, B.A., 1992

### Bar & Court Admissions

- Florida, 1995
- U.S. Tax Court

## Overview

Board Certified in tax law, Hunter Brownlee advises and counsels clients in structuring taxable and non-taxable mergers, acquisitions, divestitures, spin-offs, split-ups and split-offs, as well as provides entity selection advice with respect to organizing corporations, partnerships, limited liability companies and other joint ventures. Hunter advises on the advantages and disadvantages of making S corporation elections and has substantial experience in drafting shareholder agreements, partnership agreements and operating agreements, particularly in drafting federal income tax specific provisions. He also has substantial experience in real and personal property loan workouts and modifications and loan purchase and sales. Hunter's experience also includes advising on:

- The issuance of equity interests in corporations, partnerships and limited liability companies to employees and independent contractors, and the income and employment tax consequences of issuing profits and capital interests

- End of business cycle tax planning in dissolving and liquidating the entity, including determining gain recognized by the corporation, partnership or limited liability company and the effect on the shareholders, partners and members, and quantifying cancellation of indebtedness income, if applicable
- Forward, deferred and reverse like-kind exchanges, investor v. dealer issues, and structuring real estate investment and development transactions
- The tax ramifications of organizing and operating tax-exempt entities and foundations, the differences between public charities, private operating foundations and private nonoperating foundations, and the applicability of unrelated business taxable income
- Florida documentary stamp tax and intangibles tax issues, including conveyances of interests in real property and the execution and delivery of promissory notes and recording of mortgages.

Hunter is married and has one son.

## Honors

- *The Best Lawyers in America*®
  - Tax Law, 2008-24
  - Tax Litigation and Controversy, 2011-24
- The Florida Bar, Board Certified in Tax Law
- Florida *Super Lawyers*, Tax Law, 2021
- *Chambers USA*, “Up-and-Coming,” Tax, 2007-08

## Publications & Presentations

- “State and Local Tax Considerations When Buying or Selling a Business.” Speaker, The Florida Bar Tax Section CLE Seminar, October 2007
- “Does Your Shareholder Compensation Include Profits Derived from Associates and Paralegals?” Author, Hillsborough County Bar Association Lawyer, February 2002
- “Florida Income Tax Return Required for Grantor Tax.” Author, *Tax Section Bulletin of the Florida Bar*, March 2000
- “Summary of Proposed Revisions to Subchapter S.” Co-Author, *Tax Section Bulletin of the Florida Bar*, 1999
- “No Florida Documentary Stamp Tax Due Conversion of Partnership to Corporation.” Author, *Tax Section Bulletin of the Florida Bar*, 1997
- “Tax Deductions for Leases of Luxury Boxes at the Sports Stadiums & Arenas.” Author, *The Hillsborough County Bar Association Lawyer*, November 1997

- “Three-Day Seminar Held Insufficient to Establish Substantial Nexus to the State for Purposes of Imposing Sales Tax on Mail Order Items.” Author, *Tax Section Bulletin of the Florida Bar*, 1997
- “Shareholders’ Agreement: A Contractual Alternative to Oppression as a Ground for Dissolution.” Author, 24 *Stetson Law Review*, 1994

## **Professional Associations & Memberships**

- The Florida Bar, Member
  - Tax Section, former Executive Council
  - State Tax Division, former Chair
  - Education Division, former Co-Chair
  - New Tax Lawyers’ Committee, former Chair
- American Bar Association
- Hillsborough County Bar Association

## **Civic & Community Service**

- Exchange Club and Economic Club of Tampa, past President
- St. Andrew’s Society of Tampa Bay, past President
- Palma Ceia Presbyterian Church, past Elder
- Eagle Scout