



## David P. Burke

SHAREHOLDER

TAMPA

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## Overview

David Burke practices in the areas of federal, state, and international taxation planning and business planning; state and federal tax controversies, including tax audits and appeals before the Internal Revenue Service and the Florida Department of Revenue; and tax litigation in the U.S. Tax Court (and other federal courts) and Florida courts.

David has extensive experience in representing buyers and sellers in mergers and acquisitions, with emphasis in tax planning to reduce risks and create value. He also counsels and assists estate planning lawyers in wealth transfer planning for high net worth individuals.

He is board certified in tax law by the Florida Bar.

## Experience

- Solar and other tax equity transactions.
- Federal, state, and international taxation, including controversy work and representation before state and federal courts, the IRS, and state taxing agencies for businesses and individuals, including *Fortune* 100 and *Fortune* 500 companies.
- Complex tax planning on the state and federal level with creative tax structuring to limit and avoid state and federal taxes in transactions and structuring and mergers and acquisitions.

- Real estate tax planning and drafting, including entity selection and corporate, partnership, and LLC company agreements and documents.
- Substantial individual and entity, including, corporations, partnerships, and limited liability companies, and tax practice and representation.
- Represented foreign individuals and companies in inbound and outbound transactions.
- Tax and corporate counseling and representation for various sports franchises and athletes.
- Mergers and acquisitions for privately held businesses of all types and sizes.

## Areas of Focus

### Practices

- Business Transactions
- Tax
- Tax Litigation & Controversy
- Cannabis Law
- Corporate Law and Governance
- Creditors' Rights and Bankruptcy
- Development
- Distressed Asset and Workout
- Energy and Utilities
- Institutional Investment and Finance
- Media, Entertainment, Music & Sports
- Mergers and Acquisitions
- Nonprofit Organizations
- Public and Private Offerings
- Real Estate
- Qualified Opportunity Zone Task Force

### Industries

- Real Estate

## Insights

03.19.2020

Loan Restructuring and Forbearance Agreements in the Face of COVID-19 – The Lender's Perspective

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04.25.2016

Partnerships Must Respond to New Audit Rules

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02.15.2016

New FIRPTA Exceptions Provide Opportunities for Foreign Pensions and Investment Funds

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07.10.2015

IRS Targets Captive Insurance Companies Owned by Closely Held and Middle Market Companies

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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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01.27.2014

Q&A With Carlton Fields' David Burke

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06.08.2005

Tax Newsflash - June 2005

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06.12.2003

Corporate, Securities, Taxation and Asset-Based Financing Newsletter - June 2003

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05.01.2002

Kuro and Muben-Lamar - In the Eye of the Beholder?

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06.01.1986

Tax Withholding on Disposition of Real Property Interest: A Costly Trap for the Unwary

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03.01.1985

Structured Settlements Revisited

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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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03.01.2023

David Burke Inducted into Cleveland State University (CSU|LAW) Hall of Fame

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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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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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04.23.2020

Carlton Fields Ranks Among Best in Chambers USA 2020 Guide

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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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06.29.2018

Carlton Fields Ranked Top Firm and Attorneys Named Legal Leaders in Florida Trend Magazine's 2018 "Legal Elite"

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05.04.2018

Carlton Fields Ranks Among Best in 2018 Chambers USA Guide

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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”

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06.21.2017

Carlton Fields Ranked Top Firm and Attorneys Named Legal Leaders in Florida Trend Magazine’s 2017 “Legal Elite”

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## Recognition

- Board Certified in Tax Law by the Florida Bar
- AV Rated by Martindale-Hubbell
- *The Best Lawyers in America*
  - Tampa “Lawyer of the Year,” Litigation and Controversy – Tax (2016, 2024)
  - Litigation and Controversy – Tax, Tax Law (2005–2024)
- *Chambers USA* (2004–2018, 2021–2023)
- Legal Elite Hall of Fame, *Florida Trend Magazine* (2015–2019, 2021–2023)
- Florida Legal Elite, *Florida Trend Magazine* (2004–2009, 2011–2012, 2015, 2020)
- Florida Super Lawyers, *Super Lawyers Magazine* (2006–2023)
- *The Legal 500*, Tax Law

## Professional & Community Involvement

- American Bar Association
  - Section of Taxation
    - State and Local Taxes Committee

- The Florida Bar
  - Executive Council, Tax Section (1986–present)
  - Director, State Tax Division (1993–1996)
  - Assistant Director, Tax Educational Division (2001–present)
  - Member (2008–2010), Chair (2011), Tax Law Certification Committee
  - Chair of various committees and task forces
- Hillsborough County Bar Association
- Rotary Club of Tampa
- Tax Council of Tampa Bay
  - Charter Member

## Speaking Engagements

- "Florida Tax Procedure," The Florida Bar Tax Section (1998–present)
- "State and Local Tax Issues Overview," The Florida Bar Tax Section, Tampa, FL (October 2014)
- "Current Florida Tax Issues," The Florida Bar Tax Section, Tampa, FL (June 2014)
- "Florida Tax Procedure Mergers, Acquisitions, and Conversions" The Florida Bar Tax Section (April 2002)
- "Acquisition of Privately Held Businesses," New York University Institute (2002)
- "Partnership Tax, Corporate Tax and Advanced Corporate Tax," University of South Florida Muma College of Business Master of Accountancy Program (1985–1987)

## Pro Bono

- Greater Tampa Chamber of Commerce
- Bay Area Legal Services

## Credentials

### Education

- New York University School of Law (LL.M., 1982)
- Cleveland State University Cleveland-Marshall College of Law (J.D., with honors, 1980)

### Court Admissions

- U.S. Court of Federal Claims
- U.S. Tax Court
- U.S. District Court, Middle District of Florida

- Cleveland State University (B.A., with honors, 1977)

## Bar Admissions

- Florida