GRAYROBINSON



Tucker Thoni

Business Law Deputy Section Chair

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Focus

- Administrative and Regulatory
- Banking and Finance
- Corporate
- Healthcare
- Real Estate
- Securities
- Taxation
- Wealth Transfer

Tucker is a shareholder in GrayRobinson's Orlando office. He focuses his practice on corporate, tax, securities, real estate, and healthcare matters.

Prior to joining GrayRobinson, Tucker practiced at Sirote and Permutt, P.C. in Birmingham, Alabama, and gained experience in tax and business planning, complex real estate transactions, tax controversies, charitable contributions, conservation easements, landlord/tenant law, partnership law, corporate law, and mergers and acquisitions.

Education

- **Flagler College, B.A.**
  - Dean's List
- **Florida Coastal School of Law, J.D.** (*summa cum laude*)
  - 3rd in Class
  - Law Review
  - Dean's Scholar Award
  - ABOTA Professional Responsibility Scholarship Recipient
- **University of Florida College of Law, LL.M. in Taxation** (*summa cum laude*)

Areas of Emphasis

- Administrative Actions by DBPR
- Buy/Sell Agreements
- Charitable Contributions
- Conservation Easements
- Commercial Leasing
- EPA Pathogen List N
- FDA Registration and Authorization
- Personal Protective Equipment and other Medical Products Transactions

- Qualified Opportunity Fund Formation
- Qualified Opportunity Zone Investments
- Tax Planning
- Tax Compliance
- Tax Controversies
- Taxation of Partnerships
- Taxation of C-Corporations
- Taxation of S-Corporations

Admissions

- Florida
- Alabama
- U.S. Tax Court

Professional Associations and Memberships

- The Florida Bar
- Alabama State Bar

Presentations and Seminars

- "PPE Transactions in a Pandemic: Achieving Compliance and Identifying Fraud," Florida Bar International Law Section, April 22, 2021
- Florida SBDC Opportunity Zone Workshop Webinar, December 10, 2020
- Florida SBDC Opportunity Zone Workshop Webinar, November 19, 2020
- Florida SBDC Opportunity Zone Workshop Webinar, October 29, 2020
- Florida SBDC Opportunity Zone Workshop Webinar, October 6, 2020
- Florida SBDC Opportunity Zone Workshop Webinar, September 17, 2020
- Florida SBDC Opportunity Zone Workshop Webinar, August 26, 2020
- Florida SBDC Opportunity Zone Workshop Webinar, August 4, 2020
- "Real Estate, CARES Act, and Tax and Estate Law: The Response to COVID-19," COVID-19 Conversations Webinar Series, June 17, 2020
- Florida SBDC Opportunity Zone Workshop Webinar, June 16, 2020
- Opportunity Zone Expo, Miami, Florida, November 14, 2019
- Opportunity Zones Town Hall, Central Florida Urban League, Orlando, Florida, October 21, 2019
- Florida Small Business Development Center Network, Pensacola, Florida, October 2, 2019
- "Adventures in the Land of OZ," American Planning Association Florida 2019 Annual Conference, Miramar Beach, Florida, September 12, 2019
- JaxChamber Opportunity Zones Conference and Marketplace, Jacksonville, Florida, August 22, 2019
- "Opportunity Zone Investing," Multifamily Investing Meetup, Orlando, Florida, July 23, 2019
- "Hot Topics from 1st Set of Opportunity Zone Treasury Regulations" Miami-Dade Opportunity Zones Conference and Marketplace, Madison Street Strategies, Miami, FL, April 8, 2019
- "Tax Benefits of Investing in Opportunity Zones," Madison Street Strategies Opportunity Zones Workshop, Tallahassee, FL, March 14, 2019

- "Conservation Easements: Defending IRS Challenges, Overcoming Audits, Structuring Deed Language for Perpetuity," *Strafford* Webinar, September 13, 2018
- "Employment Tax: Unlocking the Mystery," Birmingham Chapter American Payroll Association, June 15, 2017

Articles and Publications

- "Unpacking the Qualified Opportunity Zone Tax Regime in the United States," *Employment Law Alliance Employment Matters Vlog,* April 15, 2024
- Co-author, "Navigating PPE Transactions During a Global Pandemic," *International Law Quarterly*, October 2020
- "Pandemic Extensions May Save Opportunity Zone Investment," *Law360*, June 2020
- "Unpacking The Final Opportunity Zone Regulations: Part 2," *Law360*, January 2020
- "Unpacking The Final Opportunity Zone Regulations: Part 1," *Law360*, January 2020
- "Opportunity Zones are Meant for the Poor. But They Could Help Rich Orlando, Winter Park Areas, Too," *Orlando Sentinel*, November 2019
- "4 Working Capital Safe Harbors For QOZ Startups," *Law360*, August 14, 2019
- "IRS Takes Uncharitable View Of Property Donation Deductions," *Law360 Tax Authority*, August 22, 2018
- "Top 6 IRS Attacks On Conservation Easement Deductions," *Law360 Tax Authority*, July 5, 2018
- "Tax Court Disallows Developer's $11,040,000 Charitable Deduction: Characterizes PUD Plan Approval Process as Quid Pro Quo Arrangement," Conservation Easement Blog, June 18, 2018
- "IRS Warns States and Taxpayers in New Notice Addressing Charitable Contributions that Produce Both Federal Tax Deductions and State Tax Credits," Tax Planning Blog, June 14, 2018
- "Tax Court holds that Donor Receipt of a Substantial Benefit Disallows a Charitable Deduction," June 13, 2018
- "Confusion Following the Death of the Conservation Easement 'Enhancement Regulation'," Conservation Easement Blog, April 11, 2018
- "Taxpayer Notice: IRS Interest Rates are Increasing on Refunds and Deficiencies," Tax Controversy Blog, March 13, 2018
- "House and Senate Agree on Terms of Tax Cuts and Jobs Act of 2017," December 18, 2017
- "Tax Court and Second Circuit Disagree on What Amounts to Timely Managerial Approval of Penalties: Chai v. Comm'r, 851 F.3d 190 (2nd Cir. 2017) versus Graev v. Comm'r, 147 T.C. No. 16 (2016)." Tax Controversy Blog, November 13, 2017
- "The Tax Cuts and Jobs Act of 2017," Tax Planning Blog, November 2, 2017
- "Can RERI Holdings I, LLC Co-Exist with Existing Tax Court Precedent Regarding Conservation Easement Donations?" Conservation Easement Blog, October 24, 2017
- "Update on Hurricanes Irma, Harvey, and Maria Disaster Relief: The IRS has a Change of Heart Regarding the Filing Deadlines for IRS Form 8886." Tax Controversy Blog, October 2, 2017
- "Listed Transaction Update: Hurricane Disaster Relief Does NOT Extend the October 2, 2017 Deadline to File IRS Form 8886." Tax Controversy Blog, September 28, 2017
- "RERI Holdings I, LLC: The Tax Court Changes Course Regarding Substantial Compliance with IRS Form 8283." Conservation Easement Blog, August 31, 2017
- "RERI Holdings I, LLC: What the Basis?" Conservation Easement Blog, August 28, 2017

- "For Whom the Statute Tolls? The IRS." Conservation Easement Blog, June 5, 2017
- "Taxpayers Required to File Form 8886 for Listed or other Reportable Transactions: the IRS demands its Form over substance," Conservation Easement Blog, May 25, 2017
- "Conservation Easement Listed Transactions," Conservation Easement Blog, April 28, 2017
- "Fluctuating Workweek Affects Overtime Pay and Retail Data Breach Not Insured," Conservation Easement Blog, November 3, 2016

Media Mentions

- "Windows of Opportunity," *Corporate Counsel Business Journal*, January 6, 2020
- "Large Turnout to Learn About 'Opportunity Zones' in Tallahassee," *Tallahassee Democrat*, March 18, 2019

Civic

- Leadership Seminole, Class 30