

## People



## Lorie A. Fale

Partner, Tax

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vCard

Lorie Fale provides state and local tax counsel related to transactional matters, tax planning, and refund claims. She has more than 24 years of experience as a Florida state tax controversy specialist, dealing with all aspects of Florida audits, refunds, and assessment management. Prior to practicing law, Lorie worked as a Certified Public Accountant where she gained invaluable accounting experience which enables her to fully understand the impact of state tax opportunities and exposures on a client's budgets, forecasts, reserves, and financial statements. Clients value her creativity and technical skills, which allow her to develop strategic, innovative, and implementable opportunities. She is passionate about understanding clients' needs and operations to find optimal solutions for seemingly insurmountable problems.

Lorie's comprehensive multistate taxation practice includes nexus issues, income apportionment/allocation, sales and use tax, transfer tax, payroll tax, and tax reporting requirements. In addition, she has 25 years of experience with creating and implementing tax-efficient corporate structures.

### Honors and Distinctions

- *The Best Lawyers in America*, 2024, Listed in Florida for Tax Law
- *The Legal 500*, 2022-2023, Recommended for U.S. Taxes - Contentious

### Published Work and Lectures

- COST and the GBA, 2024 Forum on U.S. State and Local Taxes for European Companies, Speaker, "Wayfair at Six," March 14, 2024
- Paul J. Hartman Memorial State and Local Tax Forum, Speaker, "Market-Based Sourcing – Looking Through the Looking Glass," October 25, 2023
- COST's 54th Annual Meeting, Speaker, "All in the Family? State Treatment of Nonresident Holding Companies, Management Companies and More," October 19, 2023

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### Areas of Experience

Tax  
 State and Local Tax Consulting  
 State and Local Tax Litigation and Controversy  
 Corporate Tax  
 Financial Services  
 Electric Vehicle Infrastructure  
 Telecommunications, Fiber, and Wireless Facilities Infrastructure  
 Project Finance and Development

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### Education

J.D., University of Miami, 1998  
 B.S., University of Maryland, 1991

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### Admissions

#### Bars

Florida

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### Related Content

David Blum and Lorie Fale to Speak at the 2024 COST Forum on U.S. State and Local Taxes for European Companies  
 March 19, 2024

Lorie Fale Discusses Tax Challenges for PMBs with *Health Payer Specialist*  
 November 15, 2023

Lorie Fale to Speak at the Paul J. Hartman Memorial State and Local Tax Forum  
 October 23, 2023

- ABA/IPT Advanced Income, Sales/Use & Property Tax Seminar, Speaker, “Let’s Get Down to Business,” March 13, 2023
- Council on State Taxation (COST) North Atlantic Regional State Tax Meeting , Speaker, “Apportionment and Allocation – Updates on COP and Nonbusiness Income Positions,” May 24, 2023
- Paul J. Hartman Memorial State and Local Tax (SALT) Forum, Speaker, “The Ins and Outs of State NOL Deductions And Credits,” October 19, 2022