

People



Lorie A. Fale

Partner, Tax

Miami

T: +1 305 982 5550

lorie.fale@akerman.com

[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

- *Best Lawyers*, 2024-2025, Listed in Florida for Tax Law
- *The Legal 500*, 2022-2024, Recommended for U.S. Taxes - Contentious

Published Work and Lectures

- Paul J. Hartman Memorial State and Local Tax Forum, Speaker, "SALT Short Takes on Oddball Taxes," October 28, 2024
- COST 2024 Annual Tax Conference for Technology Companies, Speaker, "Ask the Experts," August 15, 2024
- 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,"

Areas of Experience

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

Education

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

Admissions

Bars

Florida

Related Content

A "Source" of Consternation? The Taxation of Telecommunications Companies in Florida
April 11, 2025

Michael Bowen and Lorie Fale to Speak at the Paul J. Hartman Memorial State and Local Tax Forum
October 28, 2024

Akerman Tax Partners Speaking at 2024 COST Workshop for Technology Companies
August 14, 2024

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
- 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