

People



## Glen A. Stankee

Partner, Tax

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vCard

Glen Stankee litigates high-stakes federal income, estate, and gift tax cases in federal trial and appellate courts from Florida to California, including cases involving highly technical international tax issues. He also litigates state and local tax cases in both state and federal courts, including cases involving nexus and commerce clause issues. He has successfully enforced in federal district and appellate courts the constitutional limitations on states' rights to tax transactions on Indian reservations.

Glen also devotes a substantial portion of his practice to domestic and international income (inbound and outbound), estate and gift tax planning for high-net worth individuals and their businesses. He provides pre-immigration tax planning for non-U.S. taxpayers and tax planning for foreign investments in U.S. real property and businesses. He has designed tax strategies, entity structures and cross-border transactions for taxpayers engaged in a variety of industries including manufacturing, banking, insurance, real estate development, technology and software development and licensing, gaming, shipping, vessel and aircraft chartering and brokerage, hospitality and entertainment. Glen also provides technical tax support in the defense of criminal tax prosecutions.

Glen is a Florida Bar Board Certified Tax Lawyer (1986 - present) and a Florida Certified Public Accountant (inactive) (1984 - present).

### Notable Work

#### Select Federal and State Tax Litigation Matters:

- *Seminole Tribe of Florida v. Stranburg*, 799 F. 3d 1324 (11th Cir. 2015).
- *Seminole Tribe of Florida v. Florida*, 49 F. Supp. 3d 1095 (S.D. Fla., 2014).
- *Seminole Tribe of Florida v. Florida Dept. of Revenue*, 750 F. 3d 1238 (11<sup>th</sup> 2014).

### Areas of Experience

Tax  
Corporate Tax  
Federal Tax Litigation and Controversy  
International Tax  
State and Local Tax Consulting and Controversy  
Taxation in Indian Country  
Renewable Energy and Electric Power  
Sports and Entertainment Law  
Gaming Law

### Education

LL.M. in Taxation, University of Miami, 1983  
J.D., University of Detroit Mercy School of Law, 1979  
M.B.A., Michigan State University, 1977  
B.S., Drake University, 1975

### Admissions

#### Bars

Florida  
Michigan

#### Courts

U.S. Court of Appeals, Eleventh Circuit  
U.S. Court of Appeals, Federal Circuit  
U.S. Court of Appeals, Ninth Circuit  
U.S. Court of Appeals, Second Circuit  
U.S. Court of Appeals, Sixth Circuit  
U.S. Court of Federal Claims  
U.S. District Court, Middle District of Florida  
U.S. District Court, Southern District of Florida  
U.S. Supreme Court  
U.S. Tax Court

### Related Content

Akerman Lawyers Ranked in Florida by *Super Lawyers Magazine*

- Seminole Tribe of Florida, as amicus, in *Mashantucket Pequot Tribe v. Town of Ledyard*, 722 F. 3d 457 (2d Cir. 2013).
- *U.S. v. Paulson*, 331 F. Supp. 3d 1066 (S.D. Cal. 2018).
- *U.S. v. Paulson*, 9<sup>th</sup> Cir., USCA, 2021 (Case No. 21-55197).

July 16, 2024

112 Akerman Lawyers Across the U.S. Named to 2023 *Super Lawyers* and Rising Stars Lists  
September 28, 2023

Record Number of Akerman Lawyers Named to *The Best Lawyers in America* 2024 Guide  
August 22, 2023

## **Federal and State Tax Planning Examples:**

**Purchases and Sales of Businesses:** Represents clients in federal and state tax planning for the purchase, operation, and sale of foreign and domestic businesses.

**Aircraft and Vessels:** Represents clients in federal and state tax planning for the acquisition, importation, charter, use and sale of aircraft and vessels.

**Real Property:** Represents foreign and U.S. persons in federal tax planning for the acquisition, development, financing, construction, operation, leasing, sale, or like-kind exchange of real property.

**Internet:** Represents clients in state tax planning for internet sales of goods and services.

**Technology Development and Licensing:** Represents clients in federal tax planning for the international development and licensing of technology, software, and other intellectual property.

**Financial Activities and Transactions:** Represents clients in federal tax planning for international financing activities, including banking, insurance, and foreign currency transactions.

**Gaming Activities:** Represents casinos in federal tax matters relating to gaming operations, including compliance with the tax reporting and withholding obligations.

**Compensation Agreements:** Represents employers and employees in designing compensation arrangements that include equity interests such as stock options and stock appreciation rights.

**Criminal Tax Investigations and Prosecutions:** Represents clients in criminal tax investigations and prosecutions; provides technical tax support to criminal trial attorneys.

**Distress Situations:** Represents debtors and creditors in federal tax planning for foreclosure, debt relief and other distress situations.

**Personal Services:** Represents clients in federal tax planning for the provision of personal services inside and outside the U.S.

**Trusts and Estates:** Represents foreign and domestic estates, trusts, and beneficiaries in Federal tax planning with respect to foreign and domestic source income.

**Immigration and Expatriation Tax Planning:** Represents U.S. immigrants and expatriates in federal tax planning and consultation, including compliance with reporting obligations.

**Manufacturing:** Represents foreign and U.S. manufacturers in federal tax planning for foreign and domestic manufacturing activities.

**International Sales Activities:** Represents foreign and U.S. wholesalers and retailers in federal tax planning for foreign and

domestic sales activities.

**International Shipping Activities:** Represents shipping companies in federal tax planning for international shipping activities.

**Cruise Ship Concessions:** Represents entertainment, restaurant and gaming concessionaires in federal tax planning for concessions on foreign cruise ships.

## Published Work and Lectures

- National Intertribal Tax Alliance, 17th Annual Tax Conference, Speaker, “Litigation Update,” and “BIA Leasing Regulations,” September 2015
- *The Journal of International Taxation*, Author, “IRS Concedes that Concessionaire Profits were not Subpart F Income,” March 2000
- *The Journal of International Taxation*, Author, “Proposed Regs. Toughen Requirements for International Shipping Exemption,” October 2000
- *The Journal of International Taxation*, Author, “367 Regs. Ease Some Restrictions of Stock Transfers to Foreign Corps,” June 1996
- *The Journal of International Taxation*, Author, “IRS Overloads Space or Ocean Activities Basket,” January 1994
- *The Journal of International Taxation*, Author, “Section 367(a) Final Regs. Toughen the ‘Active Trade or Business’ Test,” June 1997
- *The Journal of International Taxation*, Author, “IRS Ruling Taxes all Income from ‘Cruises to Nowhere,’” November 1994
- *Real Estate Transactions: Tax Appeals*, Author, Chapter 17, “Residents’ Property Tax Exemptions”
- *CCH Federal Tax Service*, Author, Chapter P:15, “Deficiencies and Assessments”
- *Notre Dame Law Review*, Author, “Residents’ Property Tax Exemptions: A Modern Analysis Under the Privileges and Immunities Clause”
- *Tax Planning International Review*, Author, “Planning Around and Within Subpart F”

## Affiliations

- American Bar Association, Tax Section
- Federal Bar Association, Tax Section
- Florida Bar Association, Tax Section
- Michigan Bar Association, Tax Section
- Florida Bar Tax Certification Committee, 2013-2016, Vice Chair, 2015-2016

## Honors and Distinctions

- *Best Lawyers*, 2012-2025, Listed in Florida for Tax Law and Litigation and Controversy - Tax
- *Super Lawyers* Magazine, 2006-2008, 2012-2024, Listed in Florida for Tax: Business
- *Fort Lauderdale Illustrated*, Recognized as a “Top Lawyer in Broward County” for Tax Law, 2021
- *Florida Trend’s* Legal Elite, 2015-2017, 2019, 2022, Listed for Tax