

People



Glen A. Stankee

Partner, Tax

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vCard

Glen Stankee has been a Florida Bar Board Certified Tax Lawyer since 1986. He has 45 years of intensive experience designing international and domestic income tax strategies for taxpayers in a variety of industries, including vessel and aircraft chartering, shipping, banking, insurance, technology and software development and licensing, real estate development, and gaming and hospitality. He is nationally recognized for his expertise on the federal taxation of international vessel chartering operations.

Glen also represents taxpayers in federal income, estate and gift tax controversies in IRS administrative proceedings and in federal trial and appellate courts, including the United States Tax Court and the United States Court of Federal Claims. He has helped shape the constitutional limitations on states' rights to tax activities and transactions on Indian reservations and is widely recognized for his expertise on the subject. Glen also litigates state and local tax cases in state administrative proceedings and in both state and federal courts.

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 (11th 2014).
- *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).

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*

- *U.S. v. Paulson*, 9th 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