

Lynn E. Fowler

Partner

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Services

Business & Finance
Government & Regulatory
Mergers & Acquisitions
Private Equity
Tax

Industries

Media & Entertainment
Technology

Lynn Fowler is the leader of the Tax Team. Mr. Fowler focuses his practice on corporate and business tax law. He specializes in helping clients develop and implement tax-efficient strategies for varied business formation, financing, operations, and disposition transactions. Mr. Fowler has significant experience in advising clients to qualify for a variety of federal income tax credits. He has also been the lead tax advisor on numerous taxable and tax-free M&A transactions as well as a variety of other strategic corporate transactions.

Mr. Fowler was listed in the 2019 and the ten years immediately preceding editions of *Chambers USA: America's Leading Lawyers for Business* and he is listed in the 2017 and 2019 editions as Band 1 in Georgia for Tax Law. He was recognized as a *Georgia Trend* "Legal Elite" for Taxes, Estates & Trusts Law in 2016 and the seven years immediately preceding. Mr. Fowler was listed in *The Best Lawyers in America*[®] for Tax Law in 2019 and the eight years immediately preceding. He was recognized as a Georgia "Super Lawyer" by *Super Lawyers* magazine in 2019 and the ten years immediately preceding. Mr. Fowler is AV[®] rated by Martindale-Hubbell.*

*CV, BV, and AV are registered certification marks of Reed Elsevier Properties Inc., used in accordance with the Martindale-Hubbell certification procedure's standards and policies.

Experience

Lead tax advisor for Zodiac Aerospace in a series of strategic acquisitions, including advice on issues such as long-term contract accounting, LIFO inventory accounting and 338(h)(10) elections.

Represented AT&T in connection with an exchange transaction with Verizon Wireless in which Verizon transferred cellular licenses, network facilities, subscribers and other assets in Vermont, New York and



Washington to AT&T in exchange for similar assets in Kentucky, cash and other consideration.

Advised Fortune 50 manufacturer on U.S. partnership issues in the transfer of certain intellectual property to an offshore partnership.

Lead tax advisor for UCFP to structure, implement and maintain an UP-C partnership structure to facilitate tax deferred acquisition of unincorporated targets.

Lead tax advisor for AT&T in structuring a disposition of intellectual property and other business assets to a joint venture structured as an "UP-C" partnership.

Lead tax advisor for Airwatch LLC in \$1.2B disposition to VMWare, including transaction structure, negotiation of tax issues, and intellectual property structure advice.

Represented AT&T in connection with an exchange transaction with Verizon Wireless in which Verizon transferred cellular licenses, network facilities, subscribers, and other assets in Vermont, New York and Washington to AT&T in exchange for similar assets in Kentucky, cash and other consideration.

Education

New York University School of Law, LL.M., Taxation (1987)

University of Alabama School of Law, J.D. (1986)

University of Alabama, B.S., Accounting (1982)

Admissions

Georgia (1986)

Professional & Community Activities

University of Georgia School of Law, Adjunct Professor

Emory University Scholl of Law, Adjunct Professor

Atlanta Tax Forum, Vice President and President-Elect

Planned Parenthood Southeast, Vice Chairman, Board of Directors

American Bar Association, Taxation Section, Committee on Partnership Taxation, Member

State Bar of Georgia, Taxation Section, Member

Insights



[Perspectives](#)

KT Client Success | Kilpatrick Townsend Represents Wealth Management Firm from Birth to \$750 Million Exit
July 18, 2019

[In The News](#)

Kilpatrick Townsend Counsels United Capital in Goldman Sachs Deal
May 16, 2019

[News Releases](#)

Kilpatrick Townsend Achieves Top-Tier Recognition from Chambers USA 2019
May 2, 2019

[News Releases](#)

Kilpatrick Townsend Achieves Recognition for 2019 Georgia Super Lawyers
February 28, 2019

[In The News](#)

Record-Breaking Recognition for Kilpatrick Townsend in The Best Lawyers in America® 2019
August 20, 2018

[Events](#)

Major Tax Law Changes and the Impact on Intellectual Property
August 6, 2018

[News Releases](#)

Kilpatrick Townsend Achieves Recognition From Chambers USA 2018
May 11, 2018

[Perspectives](#)

Kilpatrick Townsend Closes \$207 Million Acquisition for AT&T
March 19, 2018

[News Releases](#)

Kilpatrick Townsend Once Again Achieves Recognition for 2018 Georgia Super Lawyers
February 28, 2018



[News Releases](#)

Kilpatrick Townsend Attorneys Named 2017 “Legal Elite”

December 7, 2017

[News Releases](#)

Record-Breaking Recognition for Kilpatrick Townsend in The Best Lawyers in America® 2018

August 15, 2017

[News Releases](#)

Kilpatrick Townsend Achieves Recognition From Chambers USA 2017

May 30, 2017

[News Releases](#)

Kilpatrick Townsend Assists AT&T on Straight Path Deal

April 10, 2017

[News Releases](#)

Kilpatrick Townsend Once Again Achieves Recognition for 2017 Georgia Super Lawyers

February 28, 2017

[News Releases](#)

Kilpatrick Townsend Attorneys Named 2016 “Legal Elite”

January 23, 2017

[News Releases](#)

Kilpatrick Townsend Earns Record-Breaking Recognition in Annual Best Lawyers in America 2017

August 16, 2016

[In The News](#)

Kilpatrick Townsend's Media Report May 27 - June 2, 2016

June 2, 2016

[News Releases](#)

Kilpatrick Townsend Once Again Achieves Recognition From Chambers USA 2016

May 31, 2016



[Alerts](#)

Expanded Earnings Stripping Proposed Rules Will Impact Typical Debt Push Downs

April 6, 2016

[Alerts](#)

Comprehensive Partnership Audit Reform Requires Amendments To Partnership (and LLC Operating) Agreements

December 22, 2015

[News Releases](#)

Kilpatrick Townsend Attorneys Named 2015 “Legal Elite”

December 7, 2015

[News Releases](#)

Kilpatrick Townsend Earns Record-Breaking Recognition in Annual Best Lawyers in America 2016

August 19, 2015

[News Releases](#)

Kilpatrick Townsend Once Again Achieves Recognition From Chambers USA 2015

May 22, 2015

[News Releases](#)

Kilpatrick Townsend Once Again Achieves Recognition for 2015 Georgia Super Lawyers

February 26, 2015