

## Cristin C. Keane

Shareholder

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### Overview

Cristin Keane is a Shareholder in the firm's Business Transactions Practice Group and works closely with the firm's Private Client Services Group. She is Board Certified in Tax Law by The Florida Bar and a past chair of the Tax Section of The Florida Bar.

Keane advises both business entities and not for profit organizations with regard to tax, governance, and contract matters. She advises business clients on the tax aspects and structuring of mergers, acquisitions, reorganizations, joint ventures and other commercial transactions, including counseling in succession planning, federal income and estate tax matters, incentive stock options (ISOs) and nonqualified stock option plan analysis, and drafting, and Section 409A deferred compensation analysis. Keane's representation of not for profit organizations includes all facets of federal income taxation and state taxation, as well as contract matters and governance issues.

Keane is an established leader in Florida's legal community, particularly related to tax law. In addition to her previous service as Chair of The Florida Bar's Tax Section, she also led various committees and divisions for the Section throughout the last 23 years. She was the 2019/2020 recipient of the Tax Section's Gerald T. Hart Outstanding Tax Attorney of the Year Award. Notably, she has been inducted as a fellow in the prestigious national organizations: the American College of Tax Counsel, the American College of LLC and Partnership Attorneys, and the American College of Trust and Estate Counsel. Keane has also contributed to the legal community in Florida through her time spent as a visiting assistant professor at the University of Florida College of Law for the Graduate Tax Program.

Her service to clients and the legal profession has earned Keane regular recognitions by various publications, including *Chambers USA*, *The Best Lawyers in America* and *Florida Super Lawyers*. She has also been named to the *Florida Trend Legal Elite* on several occasions, including the Legal Elite Hall of Fame from 2021 to 2023.

### Practice Areas

- Business Transactions
- Private Client Services
- Tax

### Education

- LL.M. in Tax, University of Florida Levin College of Law, 1998
  - Visiting Assistant Professor, 1998-1999
  - Adjunct Professor, 1999-2000
- J.D., University of Florida Levin College of Law, 1997
- B.A., Duke University, 1994

### Admissions

- Florida
- U.S. Tax Court

### Honors and Distinctions

- Board Certified in Tax Law by the Florida Bar
- AV Rated by Martindale-Hubbell
- Gerald T. Hart Outstanding Tax Attorney of the Year Award, Tax Section of the Florida Bar, 2019-2020
- *The Best Lawyers in America*, Closely Held Companies and Family Businesses Law; Nonprofit/Charities Law; Tax Law, 2015-2025
  - *Lawyer of the Year*, Closely Held Companies and Family Businesses Law, 2016, 2018, 2020, 2023, 2025; Nonprofit/Charities Law, 2017, 2021, 2024; Tax Law, 2022
- *Chambers USA*, 2006-2018, 2021-2024
- *Florida Trend's Legal Elite Hall of Fame*, 2021-2023
- *Florida Trend's Legal Elite*, 2006-2007, 2014, 2022
- *Florida Super Lawyers* 2013-2024
  - *Rising Star*, 2009, 2011-2012

## Professional Involvement

- American Bar Association
  - Business Law Section
    - LLCs, Partnerships, and Unincorporated Entities Committee
  - Tax Law Section
- American College of Tax Counsel - Fellow
- American College of Trust and Estate Counsel Fellow
- American College of LLC and Partnership Attorneys - Fellow
- The Florida Bar
  - Tax Section
    - Chair (2014-2015)
    - Chair-Elect (2013-2014)
    - Co-Director, Long Range Planning Committee (2010-2012)
    - Co-Director, Educational Programs Division (2005-2006)
    - Co-Director, Section Administration Division (2003-2005)
    - Assistant Director, Federal Tax Division (2002-2003)
    - Vice Chair, New Tax Lawyers Committee (2002-2003)
    - Assistant Chair, C-Corporations Subcommittee, Federal Tax Division (2002-2006)
  - Real Property, Probate, and Trust Law Section
    - Chair, Real Estate Structures and Taxation Committee (2014-2015)
- University of Florida Law Center Association Trustee (2016-present)
- University of Florida College of Law Florida Alumni Tax Advisory Committee Member (2016-Present), Chair (2020-2022)
- Florida Tax Institute - Board Member (2015-Present), Chair (2019 & 2020)
- Florida Revised Uniform Limited Partnership Act (legislation enacted in 2005)
  - Drafting Committee
- Duke University Alumni Admissions Advisory Committee of Hillsborough County
- Hillsborough County Bar Association
  - Business Law Section
  - Tax Law Section
- IRS Tax Exempt/Government Entity (TE/GE) Council

## Community Involvement

- Volunteer Income Tax Assistance Program
  - Volunteer (1997 and 1998)
  - Faculty Advisor (1999)

## Thought Leadership

- If You Come At The King, You Best Not Miss: Common 409a Pitfalls for Non-409a Practitioners Florida Tax Institute Panel Presenter, February 2024
- Tax Gotchas in LLC/Operating Agreements: Business Provisions Masquerading As Tax Provisions American Bar Association LLC Institute Panel Presenter, June 2023
- Selecting When and Why to Deploy Charitable Planning Techniques, Martin County Estate Planning Council Annual Tax And Estate Planning Seminar, May 2023
- Series LLCs: What Estate Planners Should Know and Why We Should Care, ACTEC Florida Fellows Meeting, July 2022
- Finding the Success in Succession, Heckerling Estate Planning Institute Panel Presenter, March 2022
- Navigating the Minefield: Business and Individuals Interacting with Charitable Organizations, Florida Tax Institute, February 2022
- CLE: Lightning Round American Bar Association LLC Institute Panel Presenter, November 2021
- Don't Panic: 42 Things to Look Out For at the Intersection of Business Entities and Estate Planning, 8<sup>th</sup> Annual Estate Planning Symposium of Estate Planning Council of Greater Miami, February 2020
- DON'T PANIC: 42 Things to Look Out for at the Intersection of Business Entities and Estate Planning Florida Bar Tax Section Fall Meeting, 2020
- Charitable Gifting of Business Interests, Ave Maria School of Law Estate Planning Conference, April 2018
- 2018 Tax Act for the Real Estate Lawyer, ABA Real Property, Trust, and

Estate Law Section, February 2018

- Tax Traps & Opportunities Overcoming Common Tax Concerns in Real Estate Transactions American Bar Association Real Property, Trust and Estate Law Section, May 2017
- Just Enough To Be Dangerous: Fundamentals of Partnership Tax for Estate Planners, Heckerling Estate Planning Institute Panel Presenter, January 2017
- Tax Exempt Organizations: Why Family Businesses Should Consider Their Charitable Options and the Income Tax Advantages of Doing Good, Florida Bar Tax Section, October 2016
- Tax as a Second Language, Baylor Law School Business Law Bootcamp, May 2016
- Common Legal Issues and Traps for the Unwary Nonprofit Board Member, CliftonLarsonAllen National Foundation Conference, February 2016
- Tax Terms in Plain English: Tax Terms as a Second Language, American Bar Association Business Law Section, LLCs, Partnerships and Unincorporated Entities Committee, February 2016
- Using Partnerships in Estate Planning, Heckerling Estate Planning Institute Panel Presenter, January 2016