

D. Michael O'Leary Shareholder

Tampa

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Overview

Mike O'Leary joined the firm in 1987 and has been a Shareholder since 1994. His practice includes business formation and entity selection, corporate, partnership and LLC taxation, estate planning, wills and trusts, general corporate representation, income tax planning for estates and trusts, individual taxation, state and local taxation, tax controversies, and tax exempt and charitable organizations.

Honors and Distinctions

- Board Certified Tax Lawyer
- Certified Public Accountant
- AV rated by Martindale-Hubbell
- *Florida Super Lawyers*, 2006-2007, 2018-2020
- *The Best Lawyers in America* (Tax Law), 2015-2021
- *Tampa Magazine's* Top Lawyers List, 2019-2020

Professional Involvement

- The Florida Bar
 - Tax Section, Chair Elect
 - Past Secretary
 - Subcommittee of Federal Tax Division, Tax Section, Past Co-Director
 - Subcommittee of Section Administration, Tax Section, Past Co-Director
 - Subcommittee of Education, Tax Section, Past Assistant Director (Phone CLE Tsar)
 - Tax Certification Committee, Past Member
- American Bar Association
 - Tax Section
- Hillsborough County Bar Association
 - Tax Section, Past Co-Chair
- Florida Institute of Certified Public Accountants
 - West Coast Chapter, Past President
- Tampa Bay Estate Planning Council, Member
- Tax Council of Tampa Bay, Member

Community Involvement

- All Children's Hospital Foundation, Planning Committee, 2012-present
- Tampa Noonshiners Toastmasters Club, Past President
- Midtown Tampa Kiwanis Club, Past President



Alternate Contact

Julie Hicks
Secretary
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JHicks@trenam.com

Practice Areas

Private Client Services
Estate and Trust Planning
Business Transactions
Tax
Nonprofit Organizations

Education

LL.M., Taxation, University of
Florida Levin College of Law,
1987

J.D., Ohio State University
College of Law, 1979

B.S., *magna cum laude*,
Accounting, Miami University,
1976

Admissions

Florida

- Northwood West Homeowners Association, vice president
- Little League Baseball, past coach and manager
- Countryside Little League, Past Board Member
- Youth Soccer, past coach
- Youth Basketball, past coach
- Boy Scouts of America, past Cubmaster, Den Leader and Outdoor Chair
- Northwood Presbyterian Church, Elder (Current Chair of Schools Ministry Team; Past Chair of Stewardship, Finance and Property Team)

Thought Leadership

- "Sales to Intentionally Defective Grantor Trusts," Tax Council of Tampa Bay, Tampa, FL, March 2019
- "When Having a Section 1231 Asset Is Not a Good Thing – A Case Study of CRI Leslie v. Commissioner, LLC," Tax Council of Tampa Bay, March 2018
- "Discussion of 15 West 17th Street, LLC, et al. v. Commissioner, a case in which a \$64,490,000 charitable deduction was disallowed," Tax Council of Tampa Bay, March 2017
- "Estate Basis Consistency Reporting Rules," Matthews Benefit Group 16th Annual Tax & Business Update, St. Petersburg, FL, June 2016
- "Estate Basis Consistency Reporting Rules," Tax Council of Tampa Bay, Tampa, FL, March 2016
- "[How to Make Sure You Don't Lose Your Charitable Contribution Deduction](#)," *Trenam Legal Update*, January 2016
- "Hot Tax Topics," The Florida Bar's Representing the Physician Seminar, Orlando, FL, January, 2016
- "[Don't Be Fooled- There is No Obligation to File an Annual Minutes Requirement Statement](#)," *Trenam Legal Update*, March 2015
- "Really Burning Hot Tax Topics," The Florida Bar's Representing the Physician Seminar, Fort Lauderdale, FL, January 2015
- "[Innocent Spouse Relief Expanded](#)," *Trenam Legal Update*, May 2014
- "Hot Tax Topics," The Florida Bar's Representing the Physician Seminar, Orlando, FL, January 2014
- "Significant Federal Income Tax Aspects of the Affordable Care Act of 2010 and the American Taxpayer Relief Act of 2012 for the Real Estate Investor," Co-author with David R. Brittain, ActionLine, Summer 2013.
- "Hot Tax Topics," The Florida Bar's Representing the Physician Seminar, Fort Lauderdale, FL, January 2013
- "Hot Tax Topics," The Florida Bar's Representing the Physician Seminar, Tampa, FL, January 2012
- "Choosing Entities for Practices, Joint Ventures and Investments: Tax Factors, Enhancement Techniques and Traps for the Unwary," The Florida Bar's Representing the Physician Seminar, Orlando, FL, January 2011
- "Listed Transaction Penalties Unfair to Many Small Businesses," Hillsborough County Lawyer Magazine, March, 2010.
- "The Estate Planner's Guide to New Parent F Reorganizations" (Co-Author), Estate Planning Magazine, May, 2008.
- "Supreme Court Agrees with IRS on Contingent Attorney Fee Cases," Florida Bar Journal, June, 2005.
- "Sales or Exchanges of Interests in Pass Thrus," Business Entities Journal, January/February 2001.