

*Kevin Carmichael, MS JD LLM CPA*

**Licenses:** **Attorney**, Member of Florida and Pennsylvania Bars, Admitted to practice before US Tax Court, US District Court for the Middle and Southern Districts of Florida; US Court of Claims  
**Certified Public Accountant**, Florida- Member FICPA

**Education:** **LLM (Taxation)** University of Miami 1994  
**JD** Nova Southeastern, 1989  
**MS (Business Administration)** Temple University 1985  
**BS** United States Air Force Academy, 1977

**Language:** Spanish (Fluent)

**Relevant Legal Experience: Best Lawyer 2011-Present**

January 2008 to Present, Partner, **Wood, Buckel, and Carmichael**, Direct Line (239) 552-4127, Naples, Florida, 9 atty Boutique, Business, Tax, Real Estate and Estate Planning Firm. Complex Business and Tax Planning for Individuals, Corporations, Partnerships, LLCs, LLPs, Trusts and Estates, International tax planning; Business Succession Planning; Asset Protection; US and International Exempt Organization Planning; Florida and Federal Tax controversy matters

March 2000- December 2007, Partner, **Quarles and Brady**, Naples, Florida. (400+ Regional Law Firm) Complex Business and Tax Planning for Individuals, Corporations, Partnerships, LLCs, LLPs, Trusts and Estates, International tax planning; Business Succession Planning; Asset Protection; US and International Exempt Organization Planning; Florida and Federal Tax controversy matters

December 1998- March 2000, Senior Associate, **Cheffy, Passidomo, Wilson and Johnson**, Naples, Florida Complex estate and business planning for High net worth individuals; Business Succession Planning; Asset Protection; Exempt Organization Planning.

December 1996-November 1998, Senior Associate, **Greenberg Traurig**, Miami, 400+ Regional Law Firm, inbound and outbound corporate transactions and planning, joint ventures and entity structuring for US and Foreign clients; Complex estate and business succession planning including recapitalizations and mergers; Bankruptcy tax planning including liquidating trusts and private letter rulings.

August 1994-December 1996, Senior Associate, **Buchanan Ingersoll**, Miami, Regional Law Firm, Business, Tax, estate planning

**Relevant Accounting Experience:** August 1990-December 1991, Tax Senior, **Ernst&Young**, Miami, prepare tax returns and memorandums on business and charitable entities, primarily not for profit hospitals.

**Affiliations:** Director Center for Great Apes, largest Orangutan Sanctuary outside of Sumatra and Borneo, Wauchula Florida ([www.centerforgreatapes.org](http://www.centerforgreatapes.org)) (founding Director); Director of Taste of Immokalee and parent charity Taste the Impact (current board chairman) ([www.tasteofimmokalee.org](http://www.tasteofimmokalee.org)) unique future executive training program for the underprivileged; FGCU Accounting and Tax Conference Committee FICPA 2001-Present Conference chair 2019; FICPA Construction industry conference; FICPA Global Conference Advisory Committee; Ave Maria Law School Estate Planning Conference 2013-2018, Conference co-chair 2018; He has served on the Board of Directors of the Association of Graduates of the United States Air Force Academy and the Board of Governors of the Florida Institute of Certified Public Accountants

**Professional Associations:** American Bar Association, Tax Section, Florida Bar Association Tax Section, Florida Institute of CPAs; Registered Trust and Trust and Estate Practitioner

**University and Teaching Affiliations:** Adjunct Professor – Tax Law, Ave Maria Law School, 2012 to 2020. Income Tax, Exempt Org Taxation, Corporate Tax, Partnership Tax. Adjunct Professor, Florida Gulf Coast University College of Business January 2003-2009 Cost Accounting, Business law; presently teaching income tax on-line via Zoom

**Frequent Lecturer:** Probate, Estate Planning, Tax Exempt Organizations; US and International Income Taxation, Business Planning, Succession Planning frequent speaker for National Business Institute and Lorman Business Systems