

Lynn E. Fowler

Partner

1100 Peachtree Street NE
Suite 2800, Atlanta, GA USA 30309
t 404.815.6653 | f 404.541.3204
lfowler@kilpatricktownsend.com

Services

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

Industries

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Technology



Lynn Fowler is the leader of the Tax Team. Lynn 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. Lynn 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.

Lynn was listed in the 2022 and the 13 years immediately preceding editions of *Chambers USA: America's Leading Lawyers for Business* and he is listed in the 2017, 2019, 2020, 2021 and 2022 editions as Band 1 in Georgia for Tax Law. He was recognized as a *Georgia Trend* "Legal Elite" for Taxes, Estates & Trusts Law in 2017 and the eight years immediately preceding. Lynn was listed in *The Best Lawyers in America*® for Tax Law in 2019 and the eight years immediately preceding and again in 2020, 2021, 2022 and 2023 for Tax Litigation and Controversy and Tax Law. He was recognized as a Georgia "Super Lawyer" by *Super Lawyers* magazine in 2023 and also in 2019 and the thirteen years immediately preceding and in 2004. Lynn is AV® rated by Martindale-Hubbell.*

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 a "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. (1987) Taxation

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

University of Alabama B.S. (1982) Accounting

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

[News Releases](#)

Kilpatrick Townsend Earns Top Recognitions in 2023 Edition of The Best Lawyers in America®

August 18, 2022



[Webinars](#)

Partnership Tax Webinar

July 26, 2022

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Kilpatrick Townsend Attorneys Claim 80 Individual Rankings in 2022 Chambers USA

June 2, 2022

[Webinars](#)

Fall CLE Tax Webinar

November 16, 2021

[Perspectives](#)

KT Client Success | Kilpatrick Townsend Plays Key Role in Closing Complex Debt Restructuring Transaction for Newly Combined Tops and Price Chopper Supermarket Retailers

November 11, 2021