Lynn E. Fowler

Retired Partner

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Services

Business & Finance

Government & Regulatory

Mergers & Acquisitions

Private Equity

Tax

Tax Structuring

Industries

Media & Entertainment

Lynn Fowler is the leader of the firm's 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 2025 and the 16 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 2025 and the five years immediately preceding for Tax Litigation and Controversy and Tax Law. He was recognized as a Georgia "Super Lawyer" by *Super Lawyers* magazine in 2023 and 2024 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 Attorneys Earn a Record 100 Recognitions in 2025 Chambers USA
June 6, 2025

News Releases

126 Kilpatrick Attorneys Named 2024 Super Lawyers and Rising Stars
November 11, 2024

News Releases

Kilpatrick Breaks Record for Number of Attorneys Recognized in 2025 Edition of The Best Lawyers in America®

August 16, 2024

News Releases

Kilpatrick Grows Transactional Tax Team in New York

August 1, 2024

News Releases

Kilpatrick Earns Widespread Recognition in 2024 Chambers USA

June 7, 2024