



Allen Blow

Shareholder

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Allen Blow concentrates his practice in the areas of mergers and acquisitions, corporate and real estate transactions, tax, non-profit, and probate law.

Allen focuses his practice in the areas of federal, state, and local taxation, mergers and acquisitions, business planning, general business and corporate matters, estate planning and probate, private placement of securities (including real estate fund structures), and counseling non-profits with respect to tax, operational, and regulatory issues. Allen has additional experience related to counseling real estate investment trusts (REITs) in relation to tax and transactional matters, including, REIT qualification, mergers and acquisitions, sale-leasebacks, mortgage loans, general corporate matters, structuring joint ventures, tax matters related to securities offerings, and planning utilizing taxable REIT subsidiaries.

Prior to joining Baker Donelson, Allen received his LL.M. in taxation from New York University School of Law, as well as a J.D. from Cumberland School of Law.



Professional Honors & Activities

- Listed in *Best Lawyers: Ones to Watch* in America™ for Tax Law (2021 – 2024)
- Member – Alabama State Bar
- Member – Birmingham Bar Association
- Member – Estate Planning Council of Birmingham
- Member – Alabama Association of Nonprofits



Publications

- "Alabama Extends Historic Preservation Tax Credit" (July 2021)
- "Spotlight on Alabama: Alabama Announces \$100 Million Small Business Grant Program" (July 15, 2020)
- "Spotlight on Alabama: Alabama Supreme Court Holds that All Software is Subject to Sales and Use Tax, While Confirming that Separately Invoiced Services for Custom Software are Not Subject to Tax" (June 2019)



Speaking Engagements

- Louisiana Association of Public Charter Schools Annual Conference (December 2019)
- "Partnership Provisions in Real Estate Deals," CLE Alabama's 2017 Real Estate Law Seminar (October 2017)
- "Conservation Easements from A to Z," Birmingham Bar Association (August 2017)
- "Reducing Tax Exposure When Buying/Selling/Transferring Assets or a Business," Tax 101 for Non-Tax Attorneys, Birmingham, Alabama (August 2016)
- "Alabama Sales/Use tax and Taxation of Online Sales," Tax 101 for Non-Tax Attorneys, Birmingham, Alabama (August 2016)



Education

- New York University School of Law, LL.M. in Taxation, 2015
- Cumberland School of Law, J.D., 2014, summa cum laude

- *Cumberland Law Review*, Writing Editor
- Spring Hill College, B.S. in Business Administration, 2010, cum laude



Admissions

- Alabama, 2014
- U.S. Tax Court, 2015