



Allen Blow

Associate

Birmingham | 205.244.3826 | ablow@bakerdonelson.com

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

- Named a *Best Lawyers in America*® "Ones to Watch" in Tax Law (2021)
- Member – Alabama State Bar
- Member – Birmingham Bar Association
- Member – Estate Planning Council of Birmingham
- Member – Alabama Association of Nonprofits

Publications

- "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)
- "How Franchisors Can Benefit from the Qualified Business Income Deduction," (February 2019); republished in *Westlaw Journal Bank & Lender Liability* (March 2019)
- "Qualified Business Income Deduction Guidance Package Released" (January 2019)
- "Spotlight on Non-Profits: IRS Eliminates Donor Reporting Requirements for Certain Tax-Exempt Organizations" (August 2018)
- "The Qualified Business Income Deduction: Proposed Regulations Shed Light on Several Key Issues" (August 2018)
- "Spotlight on Alabama: After *Wayfair*, Sales and Use Tax Compliance for Alabama E-Commerce" (July 2018)
- "Spotlight on Alabama: State Tax Filing Deadline Extended for Taxpayers Affected by March 19 Storm" (March 2018)
- "Spotlight on Alabama: New Law Extends Creditor Protections for Certain Retirement Account Assets in Alabama " (June 2017)
- "Executive Order Results in IRS' Reconsideration of Plan to Reject Certain Returns Missing Health Insurance Information" (February 2017)
- "President Trump Has Been Inaugurated. What's Next for Tax Reform?" (January 2017)

- "New Year, New Filing Deadline for Certain Tax Returns" (January 2017)
- "MLPs, REITs and S&P's New Real Estate Sector Classification" (December 2016)
- "Spotlight on Non-Profits: IRS Lowers Tax-Exemption Application User Fees for Certain 501(c)(3) Organizations" (June 2016)
- "Considerations for C Corporations Making a 2016 Conservation Easement Gift" (June 2016)



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)



Webinars

- Tax Planning for the Real Estate and Construction Industries After Tax Reform (June 2018)



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