



## Steven K. Wood

Shareholder

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Steven K. Wood is a shareholder in the Firm's Tax Group.

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Mr. Wood focuses his practice in the areas of federal and state income taxation, estate planning and administration, business law, including corporations, partnerships and limited liability companies, and tax-exempt organizations.

Prior to his law career, Mr. Wood was a member of the tax practice of a national accounting firm and is a certified public accountant.\*

### Representative Matters

- Represented sellers in a transaction valued at more than \$200 million involving five quarries and related operations in the Southeastern United States.
- Represented Franklin American Mortgage in the sale of substantially all of its assets to Citizens Financial Group (NYSE: CFG).
- Structured grantor retained annuity trusts (GRATs) for local executive and business owner and legally shifted more than \$20 million appreciation to next generation without estate or gift tax.
- Devised an estate plan for successful rancher, involving merger of related real estate companies and gifting of non-voting interests in ranch to dynasty trust for daughter and future descendants.
- Represented a family in utilizing their \$11.58 million federal estate and gift tax exemptions with the use of gifts in trust, administration of multiple GRATs, and the sale of business interests to an intentionally defective grantor trust.
- Represented a national trust company in the administration of an estate valued at more than \$75 million, including representation in a federal estate tax audit and settlement of claims against the estate.
- Represented a bank trust company regarding certain business trust matters.
- Represented a regional trust company in fiduciary matters regarding trust acceptance and administration.
- Successfully represented a corporate trust institution with respect to an IRS audit of an estate worth more than \$70 million.
- Represented professional athletes in devising their estate plans in the U.S. and abroad.



### Professional Honors & Activities

- AV® Preeminent™ Peer Review Rated by Martindale-Hubbell
- Listed in *The Best Lawyers in America®* for Trusts and Estates since 2013; Tax Law since 2008; Non-Profit/Charities Law since 2007
- Named the Best Lawyers® 2015 Trusts and Estates "Lawyer of the Year" in Nashville; 2025, 2018, and 2013 Non-Profit/Charities Law "Lawyer of the Year" in Nashville; 2014 and 2012 Tax Law "Lawyer of the Year" in Nashville
- Member – American Bar Association
  - Tax and Real Property and Probate Law Sections
- Member – Tennessee Bar Association
- Member – Nashville Bar Association
  - Past Chairman, Tax and Estate Planning Committees

- Board of Directors – Estate Planning Council of Middle Tennessee (2016 – 2021)
- President – Estate Planning Council of Middle Tennessee (2020 – 2021)
- Member – Brentwood United Methodist Church
  - Past Member, Board of Trustees
  - Past Member of Staff Pastor, Parish Relations Committee
  - Past Board Member, Brentwood United Methodist Church Foundation
  - Past Member of Board of Patient Advocate Ministry, Inc.



## Publications

- "Tennessee Department of Revenue Rules Bitcoin Teller Machines Exempt from Tennessee Business Tax" (January 2026)
- "The One Big Beautiful Bill Act: How New QSBS Rules and Related Provisions Affect Startups and Investors" (October 2025)
- "S.A.L.T. Select Developments: Tennessee" (September 2025)
- "S.A.L.T. Select Developments: Tennessee" (June 2025)
- "Deadline Nears for Tennessee Franchise Tax Refund Eligibility" (October 2024)
- "S.A.L.T. Select Developments: Tennessee" (July 2024)
- "S.A.L.T. Select Developments: Tennessee" (May 2024)
- "Tax Refund Process and Related Points Resulting from Constitutional Issue with Franchise Tax" (May 2024)
- "S.A.L.T. Select Developments: Tennessee" (April 2024)
- "S.A.L.T. Select Developments: Tennessee" (March 2024)
- "Potential Tax Refunds Resulting from Constitutional Issue with Franchise Tax" (March 2024)
- "Summaries Released of Select Informal Conference Decisions" (February 2024)
- "S.A.L.T. Select Developments: Tennessee" (February 2024)
- "Legislation Filed Addressing Potential Constitutional Issue with Franchise Tax" (January 2024)
- "Legislation To Be Filed Addressing Potential Constitutional Issue with Franchise Tax" (January 2024)
- "S.A.L.T. Select Developments: Tennessee" (January 2024)
- "S.A.L.T. Select Developments: Tennessee" (November 2023)
- "S.A.L.T. Select Developments: Tennessee" (October 2023)
- "S.A.L.T. Select Developments: Tennessee" (September 2023)
- "S.A.L.T. Select Developments: Tennessee" (August 2023)
- "S.A.L.T. Select Developments: Tennessee" (July 2023)
- "Low-Income Community and Energy Community Bonus Tax Credits for Clean Energy Projects," republished August 1, 2023, in *Corporate Compliance Insights* (July 2023)
- "S.A.L.T. Select Developments: Tennessee" (June 2023)
- "S.A.L.T. Select Developments: Tennessee" (May 2023)
- "S.A.L.T. Select Developments: Tennessee" (April 2023)
- "Spotlight on Tennessee: Summaries Released of Select Informal Conference Decisions" (April 2023)
- "S.A.L.T. Select Developments: Tennessee" (March 2023)
- "S.A.L.T. Select Developments: Tennessee" (February 2023)
- "S.A.L.T. Select Developments: Tennessee" (January 2023)
- "S.A.L.T. Select Developments: Tennessee" (October 2022)
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- "S.A.L.T. Select Developments: Tennessee" (September 2021)
- "S.A.L.T. Select Developments: Tennessee" (August 2021)
- "S.A.L.T. Select Developments: Tennessee" (July 2021)
- "S.A.L.T. Select Developments: Tennessee" (June 2021)

## Speaking Engagements

- "Developer Track: Tax Efficient Structures for Your Business," Tennessee Hospitality & Tourism Law Symposium, Nashville, Tennessee (July 2016)
- "Introduction to Estate Planning," Tennessee Bar Association Annual CLE (August 2015)

## Education

- University of Tennessee College of Law, J.D., cum laude, 1982
- University of Memphis, B.B.A, magna cum laude, 1978

## Admissions

- Tennessee, 1984
- United States Tax Court, 1985
- United States Sixth Circuit Court of Appeals, 1990

\*Baker Donelson is not a CPA firm.