

# MARK WISNIEWSKI

## Partner

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Mark is a partner on Berger Singerman's Business, Finance & Tax team, based in Fort Lauderdale, Florida. Mark is an experienced tax lawyer handling the needs of high-net-worth clients, both individuals and businesses. The depth of his experience includes representation of taxpayers before the Internal Revenue Service including offshore voluntary compliance, federal tax and business planning involving the formation and use of closely held business entities, tax planning for loan modifications and workouts, advising on various wealth transfer planning strategies, private equity transactions, tax planning involving the formation of not-for-profit organizations, including private foundations and public charities, and advising not-for-profit organizations on charitable giving matters.

As a transactional tax lawyer, Mark provides practical, client-focused advice on various corporate transactional matters, including: (i) executive compensation including cash-based compensation plans, equity compensation plans, nonqualified deferred compensation plans, change in control and severance arrangements, and executive employment agreements; (ii) pre-transaction planning; (iii) choice of business entity; (iv) mergers and acquisitions; and (v) private equity fund formation.

Mark has significant experience in drafting limited liability company and partnership agreements between parties to joint ventures involving the acquisition of multifamily/apartments, condominium projects, shopping centers, office buildings, hotels, and in drafting cash-based and equity compensation plans.

## Education

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LL.M., University of Miami School of Law

J.D., *with honors*, University of Miami School of Law

B.A., *with honors*, State University of New York College at Purchase

## Bar Admissions

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Florida

U.S. District Courts, Southern and Middle Districts of Florida

U.S. Tax Court

## Practice Teams

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## Practice Areas

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Administrative Hearings & Appeals

Corporate

Taxation

Wealth Preservation & Estate Planning

Opportunity Zones

## Representative Matters

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- Representation of numerous companies and individuals in connection with disputes with the Internal Revenue Service
- Tax, estate planning and asset protection planning for high net worth individuals
- Drafting complex partnership agreements, operating agreements, and shareholders' agreements
- Structuring and drafting documents for transactions involving asset sales and stock sales

## Community Activities / Associations

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- Community Foundation of Broward County Annual Joint Tax & Estate Planning Seminar
  - Steering Committee Member
- Estate Planning Council of Broward County
  - Board Member

## In the News

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The Society of Trust and Estate Practitioners Features Berger Singerman in its 'Industry News' column: 'US federal district court rules Corporate Transparency Act is unconstitutional'

March 12, 2024

Berger Singerman Adds Corporate and Federal Tax Law Attorney Mark Wisniewski as Partner

October 4, 2016

## Publications

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Harvard Law School Bankruptcy Roundtable "Corporate Transparency Act: Are Bankruptcy Trustees and Court Appointed Receivers Obligated to File Beneficial Ownership Information Reports with FINCEN on Behalf of Debtor Entities?"

November 5, 2024

Client Alert - COVID-19: SBA Loan Programs for Florida Small Businesses

March 23, 2020

## Events & Speaking Engagements

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Mitch Goldberg, Mark Wisniewski, and Bryan Appel, Panelists, "Year-End Tax Seminar," hosted by Berger Singerman and Marcum LLP

November 14, 2018

## **Doing Business in Florida Blog**

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A Federal Court Situated in Alabama Enjoins Enforcement of Corporate Transparency Act Against Plaintiffs in that Action: What Reporting Companies Need to Know

March 6, 2024

Client Alert - Corporate Transparency Act: FinCEN Finalizes 90-Day Extension to Certain Filing Deadlines

November 30, 2023

Client Alert - Corporate Transparency Act: FinCEN Proposes 90-Day Extension to Certain Filing Deadlines

October 18, 2023

Client Alert - FinCEN Issues Final Rule on Company Applicant - Beneficial Ownership Reporting Under the Corporate Transparency Act

October 7, 2022

More Red Sand in the Hourglass of Oz: IRS Notice 2020-39 Provides Relief in Respect to Certain Key QOZ Deadlines

June 19, 2020

Impact of SBA Affiliation Rules on Eligibility for Paycheck Protection Loans and EIDLs under the CARES Act

April 5, 2020

High-Tech Start-Ups Get Relief From Latest Opportunity Zone Proposed Treasury Regulations

April 17, 2019

Tax Breaks for Investment in Opportunity Zones – Proposed Treasury Regulations

October 29, 2018

Tax Aspects of Qualified Opportunity Zone Funds – A Prequel

August 28, 2018

Impact of Tax Reform Act on Parties to Litigation

April 1, 2018

The New Deduction for Pass-Through Entities and Sole Proprietorships

January 21, 2018

Highlights of H.R. 1 (The “Tax Bill”), Formerly Known as the “Tax Cuts and Jobs Act,” Passed by Congress and Signed by the President

December 25, 2017

U.S. Taxation of Convertible Virtual Currency - It Is Not a Myth!

November 29, 2017

To "C" or Not To "C"? A Triumph of S-Election Form Over Substance

April 24, 2017

## **Prior Affiliations**

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- Shuffield, Lowman & Wilson, P.A.
- Comiter, Singer, Baseman & Braun, LLP
- Liebowitz & Associates, P.A.
- Bienstock & Clark, P.A.