



# FRANCIS E. RODRIGUEZ

PARTNER

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Francis E. "Frank" Rodríguez is Chair of the firm's Executive Committee and a member of the Tax and International Law Practice Group.

A Martindale-Hubbell AV® rated attorney, Frank focuses his practice on general business transactions, with an emphasis on federal and Florida tax issues. Frank frequently advises lenders and borrowers engaging in commercial financing transactions. With respect to Florida matters, Frank coordinates voluntary self-disclosures with the Florida Department of Revenue.

Frank represents non-resident individuals and foreign corporations with inbound tax planning, and U.S. individuals and domestic corporations with outbound tax planning. He counsels international families in succession planning, estate planning, trust issues, probate administration and litigation matters, and federal tax reporting, including voluntary self-disclosures. In connection with his international practice, Frank represents acquirers and sellers of multi-national businesses.

Frank advises on federal tax issues involving entity formation, structuring and restructuring, including with respect to formation and recapitalizations of corporations, partnerships, and limited liability companies. He represents real estate developers and investors in connection with documenting transactions between partners, drafting partnership agreements and tax structuring regarding the acquisition, development, ownership and disposition of real properties and other assets. His work includes assisting clients with respect to amendments to provisions of partnership agreements dealing with tax allocation provisions, distribution provisions, and similar concepts.

Frank is frequently involved in structuring transactions for tax efficiency from a state and local tax perspective, and in representing clients in disputes with the Florida Department of Revenue. Frank assists clients with reporting, compliance, audits, and transactional due diligence related to Florida corporate income tax, sales tax, documentary stamp tax, intangible tax, and re-employment tax.

Frank is a member of the Tax Section of The Florida Bar and serves on the President's Council of Florida International University, among several other professional and civic organizations. He was awarded the Dade County Bar Association Pro Bono Award for his pro bono services. He also has

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spoken to various local and international organizations regarding federal and Florida legal and tax issues and is often quoted in publications regarding tax and business issues important to those doing business in or from Florida.

### Recent matters

- Represented the estate of a major international recording artist in various probate and related litigation matters.
- Represented a client with respect to a Florida documentary stamp tax audit involving a potential liability of about \$1 million on a deed. The Florida Department of Revenue ultimately conceded that no liability existed.
- Represented a major international recording artist in negotiating and assisting in the preparation of agreements related to multiple tours, including tour, marketing, licensing, and venue agreements, and merchandise contracts, and a life story agreement with a large entertainment company.
- Represented a long-standing Italian luxury yacht builder in its multi-million dollar acquisition of a U.S. yacht builder.
- Represented an international owner of a local gaming concern in negotiating and documenting a joint venture agreement with its minority partner.
- Represented a financial institution in a voluntary self-disclosure for the underpayment of Florida documentary stamp tax and the payment of intangibles tax. The Florida Department of Revenue agreed with the calculation of Florida documentary stamp tax and interest due, and abated all penalties.
- Handled tax planning and other legal matters involved in the organization of a Brazilian subsidiary of an architectural firm for its ongoing Brazilian operations.
- Advised on contractual issues, corporate structure and federal income tax matters applicable to international business transactions on behalf of a global developer of emergency and temporary power systems.

### Practice Areas

Corporate

Cuba Task Force

Taxation

Private Client Services

Energy

Trusts and Estates

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### Accolades

- Martindale-Hubbell AV® Preeminent™ Rated, 4.9 out of 5.0
- Best Lawyers in America®, Corporate Law, Trusts & Estates, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026
- Florida Super Lawyers, Tax, Business/Corporate, International, 2009
- South Florida Legal Guide, "Top Lawyer," 2016, 2017, 2018, 2019, 2020, 2021, 2022
- South Florida Business Journal, Power Leaders 250, 2019
- South Florida Business Journal, Power Leaders, 2018
- South Florida Business Journal, Power Leaders in Law, 2017
- South Florida Business Journal, Power Leaders in Law & Accounting, 2016
- Aventura Magazine, Top Lawyers, 2021

### Education

- University of Miami School of Law, J.D., *cum laude*, 1998
- Florida International University, B.A., International Relations, *cum laude*, 1995
- Florida International University, B.A. History, *cum laude*, 1995

### Bar Admissions

Florida

### Languages

French

Spanish

### Professional and Civic

- President's Council, Florida International University
- Board of Trustees, Ultimate Medical Academy (UMA)
- Tax Section of The Florida Bar

### Presentations

- Moderator, "Empowering Entrepreneurs," Invest: Miami 10th Anniversary Summit, June 12, 2025

## Francis E. Rodriguez

- Moderator, "Doing Business in the US: Maximizing the Miami Opportunity," 2024 Interlaw Day Miami, September 11, 2024
- Speaker, Tax considerations US tax residents face when acquiring non-US real estate for personal use, Palm Beach County Bar Association's 25th Annual Estate & Probate Seminar (May 2008)

## Publications

- Co-Author, "*Being Mindful of the Anti-Boycott Law*," Daily Business Review (January 3, 2018)
- **Often Overlooked Tax Incentive Reduces U.S. and Florida Taxable Income for Manufacturers and U.S Distributors**
- Quoted in "Desachan impugnación de testamento de Juan Gabriel en Florida," Notimex (December 14, 2017)
- Quoted in "**Abraham ordered to pay \$1 million for Juan Gabriel concert**," El Paso Inc. (July 24, 2017)
- Quoted in "**Shutts & Bowen's Revenue and Income Up in 2016**," Daily Business Review (February 13, 2017)
- Quoted in "**Offices Shrink, But Miami Firms Think Big**," Daily Business Review (November 1, 2016)
- Quoted in "**South Florida Law Firms Hunt Urban Chic Makeover**," Daily Business Review (July 1, 2016)

## In The News

- Interviewed in *Invest: Miami 10th Anniversary Edition Book*, Capital Analytics Associates (March 21, 2025)