



GARY J. COHEN

PARTNER

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Gary J. Cohen is a partner in the Miami office of Shutts & Bowen LLP, where he is a member of the Tax and International Law Practice Group.

A Martindale Hubbell AV® rated attorney, Gary has been recognized among the *Best Lawyers in America*® in Tax Law since 2007. He focuses on general corporate, business and tax planning matters and regularly represents real estate and affordable housing development clients. He represents developers in structuring the financing and development of affordable housing, including:

- syndication of federal low-income housing tax credits;
- securing subordinate government financing;
- representation before state and local housing agencies; and,
- negotiation of non-profit/for-profit joint ventures.

Gary's experienced in all aspects of affordable housing transactions, including:

- entity selection for non-profit and for-profit developer clients;
- assisting in contracting to acquire land and/or existing buildings;
- representing clients in applying for federal low-income housing tax credits and mortgage financing from Florida Housing Finance Corporation through the application and appeals process; and,
- closing upon such financing in order to construct new projects and rehabilitate existing projects.

Gary also regularly interacts with the United States Department of Housing and Urban Development regarding existing properties.

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In addition to representing for-profit clients, Gary represents numerous non-profit clients, such as Carrfour Supportive Housing, in transactions that develop affordable housing for the formerly homeless. He represents syndicators of federal low-income housing tax credits seeking to invest in new construction and/or rehabilitation projects, and assists in resolution of disputes arising in connection therewith.

Gary frequently represents real estate developers in documenting transactions between partners, drafting partnership agreements and tax structuring to gain the most tax efficient position regarding the development and ultimate disposition of properties. He's 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.

Practice Areas

Taxation

Industry Focus

Real Estate

Accolades

- [Martindale Hubbell AV® Preeminent™ Rated, 5.0 out of 5.0](#)
- *Best Lawyers in America®*, Tax Law, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025
- *Aventura Magazine*, Top Lawyers, 2021
- *Florida Super Lawyers*, Tax, 2012, 2013
- *Florida Trend's Legal Elite*, 2004

Education

- University of Florida, LL.M., Tax, *cum laude*, 1982
- University of Florida, J.D., 1981
- University of Florida, B.S., Business/Accounting, *cum laude*, 1978

Bar Admissions

Florida

Court Admissions

- U.S. District Court for the Southern District of Florida

Professional and Civic

- Greater Miami Jewish Federation
- The Florida Bar, Corporate and Tax Sections
- American Bar Association, Tax Section and Housing Law Section