

# BOWIE & JENSEN LLC

Attorneys at Law



## Jeremy T. Garner

Partner

garner@bowie-jensen.com

(443) 921-4211

### PRACTICE AREAS

- Business Transactions
- Mergers and Acquisitions
- Tax and Corporate Law
- Estates and Trusts

- Education
- University of Baltimore School of Law, LLM in Taxation
- University of Maryland School of Law, J.D., with honors
- St. Mary's College of Maryland, B.A. magna cum laude

### ADMISSIONS

- Maryland
- U.S. Tax Court
- U.S. Court of Appeals, Federal Circuit
- U.S. District Court, Maryland

### PROFESSIONAL PROFILE

Jeremy acts as outside general counsel to privately held companies in Maryland and throughout the region. With more than 15 years of experience counseling CEOs, business partners, and entrepreneurs – and an advanced degree in taxation – Jeremy provides clear, practical guidance on a wide range of transactional and general business matters.

His work for established businesses includes tax-efficient structuring of transactions, such as private placements of equity and debt, acquisitions, dispositions, reorganizations, recapitalizations, and real estate leases. In addition to transactional advice, he counsels clients on executive compensation agreements, incentive plans, succession planning, intellectual property, and employment matters, and works with clients to create multi-state tax plans and resolve tax disputes.

Jeremy also works with early-stage entrepreneurs and investors, providing initial input and advice on entity formation, financing, and developing operating and shareholder agreements. His extensive knowledge of business taxation enables him to provide pivotal guidance on key early-stage compensation arrangements, including stock options, phantom stock, stock appreciation rights, and profit interests.

He also assists with sophisticated trust and estate planning - as well as tax dispute resolution - for high net worth individuals with significant business interests, and helps nonprofit clients to obtain a variety of tax exemptions.

Jeremy oversees the firm's work on business tax matters, and is an active member of the Maryland State Bar Association's tax section.

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### BOARD AFFILIATIONS AND MEMBERSHIPS

#### Maryland State Bar Association

- Taxation Section Council member (2010-2016)
- Legislative Proposals Subcommittee member (2012-2016)

#### American Bar Association

- Member

#### Baltimore County Bar Association

- Member

### MEDIA

- **June 2018** Author, "Major Supreme Court Decision on Sales Tax and Internet Sales"
- **4/16/15** Quoted, "Caveat bitcoin: Towson attorney advises on 'cryptocurrency'," The Daily Record
- **4/1/12** Mentioned, "Law firms plan for change in leadership," The Daily Record

### REPRESENTATIVE MATTERS

- Represented a technology company in large mezzanine financing transaction involving issuance of debentures and warrants
- Guided new management of biotech company in complex reorganization and recapitalization, including multiple private placements of stock, as well as related federal and state securities compliance matters
- Successfully appealed disallowance of bad debt deduction and accompanying federal income tax
- Resolved significant tax dispute related to high net worth individual's multimillion-dollar investment in complex insurance-funded defined benefit pension plan
- Represented entrepreneur in acquisition of assets of a major regional construction subcontracting company
- Structured and executed numerous estate plans for clients with assets exceeding applicable federal and state estate tax exemptions
- Formed and obtained tax exemptions for many non-profit corporations, including charitable, religious, educational, and social welfare organizations, as well as civic and business leagues, and boards of trade