ALSTON & BIRD

Jacob L. Kaplan

Senior Associate

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Jake develops personalized strategies that minimize taxes for his clients and their businesses. His efficient approach guides individuals, healthcare systems and other tax-exempt organizations through the nuanced tax laws and regulations that govern them.

Jake Kaplan is a senior associate with Alston & Bird's Wealth Planning and Exempt Organizations Group. He focuses his practice in the areas of exempt organizations, estate planning, new markets tax credit transactions, health care restructurings, mergers and acquisitions, and federal taxation.

Jake has been listed in "Ones to Watch" by *The Best Lawyers in America©* for Trusts & Estates Law. Jake earned his J.D. and M.B.A., with high honors, from Emory University, where he was elected to the Order of the Coif. While at Emory, Jake served as executive special projects editor and symposium editor for the *Emory Bankruptcy Developments Journal* and received Dean's Awards in Fundamentals of Income Taxation, Bankruptcy, and Contract Drafting. Jake received his B.A. in economics, cum laude, from Brandeis University.

Before attending law school, Jake worked as an economic and business consultant for Booz Allen Hamilton in Washington, D.C.

Representative Experience

- Designed and implemented tax-advantageous estate planning, wealth transfer, and charitable planning strategies for a variety of domestic and international clients.
- Counseled fiduciaries on intricate probate, estate, and trust administration matters.
- Advised tax-exempt public charities and private foundations on a range of issues, including corporate formation and governance, obtaining and maintaining tax-exempt status, compliance with federal tax reporting and charitable solicitation registration requirements, and responses to IRS audits.
- Designed and effectuated preferred organizational structures for hospital systems and other health care entities to optimize tax and governance outcomes in M&A transactions and internal restructurings.
- Assisted nonprofit organizations in securing tax credit financing under the federal New Markets Tax Credit (NMTC) program.
- Prepared an IRS-compliant COVID-19 major-disaster leave bank policy for a private nonprofit college.

Publications & Presentations

Publications

- "Insight: Transfer Tax and Estate Planning Considerations for Clients with Cryptoassets (Part 2)," *Bloomberg Tax,* January 22, 2020.
- "Insight: Transfer Tax and Estate Planning Considerations for Clients with Cryptoassets (Part 1)," *Bloomberg Tax,* January 21, 2020.

Presentations

- “Transactions, Taxes, and Trust and Estate Planning,” 2020 Business Services Round Table, webinar, November 19, 2020.
- “COVID-19: The New Normal in Taxes and Private Wealth,” International Bar Association, webinar, September 17, 2020.
- “I’m a Beneficiary, Get Me Out of Here!” 25th International Private Client Conference, London, March 1-3, 2020.
- “What a Private Wealth Professional Should Know About Cryptocurrency,” Society of Trust and Estate Practitioners (STEP), Washington, D.C., December 5, 2019.
- “New Assets, New Planning: Personal Tax and Estate Planning for a Blockchain World, Including Cryptocurrency and Other Crypto Assets,” IBA 2019, Seoul, September 22-27, 2019.
- “Beyond the Paperwork: A Conversation About Estate Planning,” Congregation Shearith Israel, Atlanta, GA, November 7, 2018.
- “Estate Planning for Married Couples with Less Than $22M: Simple Right?” 53rd Annual Fiduciary Law Institute, St. Simons Island, GA, July 12-14, 2018.
- “Supercharging Your Capital Campaign: How Tax Credit Financing Can Push Your Facility Project Over the Finish Line,” Georgia Planned Giving Council Masters Event, Atlanta, Georgia, August 17, 2017.
- “Tax Law Primer for Nonprofit Legal Counsel,” Nonprofit Law Seminar, Atlanta, GA, March 9, 2017.
- Basic Fiduciary Practice, Atlanta, GA, March 25, 2016.
- “Estate Tax Concerns,” Basic Fiduciary Practice Seminar, Macon, GA, October 16, 2015.

Professional & Community Engagement

- International Bar Association, Private Client Tax Committee
- Atlanta Bar Association, Estate Planning & Probate Section, director
- State Bar of Georgia, Nonprofit Law Section, vice chair; Fiduciary Law Section
- Cristo Rey Atlanta Jesuit High School, trustee
- Charles Loridans Foundation, secretary (2017-2020)
- Georgia Planned Giving Council, director
- Atlanta Estate Planning Council, member

Court Admissions

- U.S. Tax Court

Education

- Emory University (J.D., 2014)
- Emory University (M.B.A., 2014)
- Brandeis University (B.A., 2008)

Admitted to Practice

- Georgia

Related Services

Exempt Organizations | Federal & International Tax | Tax | Wealth Planning | Government & Economic Incentives | Corporate Health Care Transactions | Health Care | Blockchain & Distributed Ledger | Family Office