

## Carl D. Fortner Partner/Retired

[cfortner@foleyretiredpartners.com](mailto:cfortner@foleyretiredpartners.com)

Milwaukee



Carl D. Fortner was a partner and business lawyer with Foley & Lardner LLP and is a Certified Public Accountant. Carl is experienced in U.S. and Wisconsin tax and business law aspects of business transactions; the ownership, formation, operation, sale, dissolution, and reorganization of C corporations (both publicly and privately held), S corporations, partnerships, limited liability companies, and joint ventures; executive compensation, and like-kind exchanges. His activities also included counseling small businesses, general tax planning, standards of tax practice (circular 230), payroll tax, audits, and administrative and judicial dispute resolution between taxpayers and the Internal Revenue Service and Wisconsin Department of Revenue. He was a member of the firm's Taxation Practice and the Sports Industry Team.

### Awards and Recognition

- Peer Review Rated as AV® Preeminent™, the highest performance rating in Martindale-Hubbell's peer review rating system
- Recently selected by his peers for inclusion in the current edition of *The Best Lawyers in America*®
- Selected for inclusion in 2006 – 2009 *Wisconsin Super Lawyers*® lists

### Thought Leadership

- Frequent lecturer on corporate, partnership, and income and estate tax topics
- Co-author of the "Tax Law" section of the State Bar of Wisconsin's *Annual Survey of Wisconsin Law* since 1989
- Adjunct professor of law at the University of Wisconsin Law School

### Education

- University of Wisconsin – Madison (J.D., M.A., cum laude, 1986) (B.A., with distinction, 1980)
  - Member, Order of the Coif