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Bruce Ely is a partner in the Birmingham, Alabama office of the multistate law firm of Bradley Arant Boult Cummings LLP and founder of its SALT Practice Group. He represents taxpayers before various state and local government taxing authorities as well as the tax tribunals and circuit and appellate courts of Alabama and Mississippi, and before the Internal Revenue Service Appeals Office and U.S. Tax Court.

Mr. Ely is a member of the Advisory Board and Past Co-Chair of the New York University (NYU) Institute on State and Local Taxation, a member of the Board of Regents of the American College of Tax Counsel, and has been listed in “*Best Lawyers in America*” and “*Super Lawyers*” for a number of years. Until recently, he also served as Co-Chair of the ABA Tax Section SALT Committee’s “Task Force on the State Implications of the New Federal Partnership Audit Rules” and co-authored a model conformity/RAR statute now being advocated to the states. He is also co-editor of the Bloomberg Tax “Pass-Through Entity Navigator” and a longtime member of the in State Tax Advisory Board. He has received both Bloomberg’s “State Tax Author of the Year” Award and its “Franklin C. Latham Distinguished Service” Award.

Bruce has also received the “Paul H. Frankel Excellence in State Taxation Award” from the Council On State Taxation (COST) and was the first recipient of NYU’s “Paul H. Frankel Award for Outstanding Achievement in State and Local Taxation.” He was named one of the “Top 10 Tax Lawyers in the United States” by *State Tax Notes/Tax Analysts*. Over the years, he has co-authored numerous acts of the Alabama Legislature dealing with the Alabama Taxpayers’ Bill of Rights, the Alabama Tax Tribunal, the Local Tax Simplification Act, corporate income taxes, pass-through entities, and municipal business license taxes.

He was privileged to serve as counsel to several tax reform and state constitutional reform commissions of the Alabama Legislature, and is a longstanding Member of the Alabama Law Institute. Bruce received both his B.S. degree in Accounting and J. D. (with honors) from the University of Alabama and his LL.M. in Taxation from NYU School of Law.

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