Mark F. Sommer Member Frost Brown Todd LLC 400 West Market Street, Suite 3200 Louisville, KY 40202 502.779.8150 (t) 502.581.1087 (f) msommer@fbtlaw.com

Mark F. Sommer, Esq. aspires to save the world one taxpayer at a time. He is the Chair of the Tax, Benefits & Estates Group at Frost Brown Todd where he also leads its Tax Teams and concentrates his practice in the area of state and local taxes, federal taxation as well as civil/criminal tax controversy/litigation, economic development and incentives.

During the course of his 30+ year practice, Mr. Sommer has advised clients with respect to complex tax matters, has helped clients understand tax threats and opportunities, and developed comprehensive solutions and curative legislation. His experience extends to income, estate and gift, sales and use, gross receipts, property (both real and personal) and other miscellaneous state and local taxes. He has assisted with planning transactions, dispute resolution and litigation, negotiating incentives and settlements in federal and SALT matters. He has been involved as counsel in well over 1,000 controversies and disputes regarding countless tax issues before the administrative and judicial systems in many jurisdictions.

Currently serving as Chair of the ABA Tax Section's State and Local Tax Committee, Mr. Sommer practices at the forefront of state and local tax issues, including advocating for transparency while working to address larger tax policy questions through state legislatures and agencies.

Throughout Mr. Sommer's career, he has represented nearly 100 of the current Fortune 500, and almost just as many which no longer appear due to acquisition, merger or demise. He is a Fellow in the American College of Tax Counsel and is recognized as a "Super Lawyer" in Kentucky. He has also been recognized as one of the Best Lawyers in America for twenty plus years and was recently recognized by Best Lawyers as a "Lawyer of the Year" for 2018 in Tax Law and in Litigation & Controversy – Tax. Mr. Sommer has been honored by *State Tax Notes*, as one of its two "Practitioners of the Year" in 2015 and as one of its "Persons of the Year" in 2013, making him the first person so recognized two times. He currently serves as the Chair of the Kentucky Lottery Corporation, which under his watch reached Billion Dollar status for the first time.

He has written extensively in the area of state and local taxation, is a frequent speaker and lecturer at national conferences, forums and groups, having presented, moderated or served as a panelist nearly 250 times, has lectured on tax law, serves on multiple advisory boards and is interviewed frequently by journalists covering state and local tax developments. All of this is designed as a means to pay it forward, in honor of the great lawyers and mentors who trained him.

Outside of his busy work life, first and foremost Mr. Sommer enjoys spending time with his family and five children, enjoys history and trivia games, is a bourbon connoisseur and, of course, loves *The Godfather*.

