

## ► Richard J. Razook OF COUNSEL

Miami  
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Fowler White Burnett  
ATTORNEYS AT LAW



### Practice

International  
Real Estate  
Tax  
Trusts & Estates

### Admissions

Florida

New York

District of Columbia

U.S. District Court  
Southern District of Florida

U.S. Tax Court

U.S. Court of Claims

U.S. Court of Appeals  
Eleventh Circuit

### Education

New York University  
School of Law,  
LL.M., Federal Taxation

University of Miami School of  
Law, J.D.  
*cum laude*

University of North Carolina  
Chapel Hill, B.S.  
*cum laude*

## Practice Focus

Richard Razook has practiced law for 50 years representing individuals, partnerships and corporations engaged in international business and investments within and outside the United States. Richard has done substantial legal work in the areas of income tax aspects of investment, real property transactions, and domestic and international estate planning and structuring. Tax work has included advising on the creation and qualification of tax-exempt charitable organizations in domestic and international cases.

While engaged in the full-time practice of law, Richard taught as an adjunct professor for many years at the University of Miami School of Law and the Kenan-Flagler School of Business, University of North Carolina at Chapel Hill. Richard also was a certified public accountant practicing in the early part of his career with the international accounting firm of Peat Marwick, Mitchell & Co. (the predecessor firm to KPMG Peat Marwick).

Richard is conversant in Spanish. He is able to communicate with clients in Spanish regarding commercial matters and coordinate his professional advice with Spanish-speaking foreign legal counsel.

## Professional Associations and Memberships

- The Florida Bar
- The New York Bar
- The District of Columbia Bar
- American Bar Association
- Society of Trust and Estate Practitioners (STEP)
- University of Miami School of Law
  - Past Adjunct Professor
- University of North Carolina Kenan-Flagler Business School
  - Past Adjunct Professor

## Professional Honors

- AV® Preeminent™ Peer Review Rated, *Martindale-Hubbell*
- *South Florida Legal Guide*, Top Lawyers, 2016 - Present

## Publications

Over the years he has been the author of several articles published in the Florida Bar Journal relating to domestic and international taxation, and has appeared as a speaker before the American Bar Association and in private seminars on these topics. Recent articles include:

- Co-Author with Alyssa Razook Wan, "Navigating I.R.C. §2036 Tax Planning With Florida Law," *The Florida Bar Journal*, March/April 2022 Edition
- Co-Author with Alyssa Razook Wan, "Charitable Giving in a Global Environment," *The Florida Bar Journal*, May/June 2020 Edition

## IRS Private Letter Rulings Obtained

- PLR 201702004 (decendant's estate qualified for deduction under Section 2055 for property included in gross estate that passed to foreign nonprofit organization)
- PLR 202119002 (grants paid by U.S. private foundation to foreign nonprofit organizations will be qualifying distributions under Section 4942, will not be taxable expenditures under Section 4945 and will not create any acts of self-dealing under Section 4941)