JONES
FOSTER

Alexander M. Parthemer

Associate

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Location

505 South Flagler Drive
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West Palm Beach
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240 Royal Palm Way
Suite 200
Palm Beach
Florida 33480

Education

LL.M., Taxation, University of Florida Fredric G. Levin College of Law

J.D., Stetson University College of Law, *cum laude*

MBA, Stetson University School of Business Administration, with academic honors

B.S., Florida Gulf Coast University

Admissions

The Florida Bar



Alex Parthemer, a member of Jones Foster's **Private Wealth, Wills, Trusts & Estates** and **Corporate & Tax** teams, focuses his practice in the areas of estate planning, probate and trust administration, tax planning, business planning, and transactional corporate law.

Alex works with individual clients and families to develop personalized estate plans for asset protection and distribution while minimizing estate, gift, and generation-skipping transfer (GST) tax impact. He also has significant experience in preparing estate and gift tax returns, trust and estate income tax returns, as well as partnership income and individual income tax returns.

In addition, Alex's background in complex tax planning uniquely positions him to represent business owners and family offices in a wide range of corporate matters, including corporation, LLC, and LP entity formation, mergers and acquisitions, buy-sell agreements, dissolutions, tax-free reorganizations, conversions, and annual filings. He has experience in guiding private foundations and public charities from the formation stage including the application for tax-exempt status (Form 1023) through name changes, director and/or trustee changes, administration issues, and related activities.

Alex is actively involved in The Florida Bar Tax Section, where he serves as Assistant Director of the Federal Tax Division. He is also a member of the Section's Legislative and Regulations Committee, New Tax Lawyers Committee, Sponsorship Committee, and Transfer Tax Subcommittee of the Washington, D.C. Committee, where he co-authored peer-reviewed White Papers submitted to and presented before federal agencies and congressional delegations. In addition, Alex is active in the Real Property, Probate & Trust Law (RPPTL) Section, serving on the Principal & Income Committee and the Trust Law Committee, where he was appointed to a subcommittee reviewing a proposal to add an exoneration statute to the Florida Trust Code. He currently serves as co-chair of the Palm Beach County Bar Association's Estate/Probate Law CLE Committee. Alex also holds membership with the Palm Beach Tax Institute, East Coast Estate Planning Council, and various committees within the Taxation Section of the American Bar Association.

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In addition to his professional involvement, Alex volunteers with the Philanthropy Tank as a member of its Student Grant Review Committee and Golf Committee. He also serves as a board member of PureHealth World, a nonprofit organization dedicated to ensuring impoverished women and children globally have access to clean water, sustainable energy, nutritious food, and community spaces.

Alex is a Class VII graduate of the prestigious Florida Fellows Institute of the American College of Trust and Estate Counsel (ACTEC), a rigorous education program designed to cultivate future leaders in trust and estate law. He has been selected by his peers for inclusion in several industry publications, including on *The Best Lawyers in America: Ones to Watch* list, as a *Florida Super Lawyers* Rising Star, and on *Palm Beach Illustrated's* "Top Lawyers" list. Alex holds a Master of Laws degree (LL.M.) in Taxation from the Graduate Tax Program at the University of Florida Levin College of Law as well as an MBA from Stetson University School of Business Administration, where he graduated with academic honors.

Experience Highlights

Qualified Small Business Stock (QSBS) Sale Structuring and Tax Compliance

Advised fund manager on Qualified Small Business Stock (Internal Revenue Code §1202, "QSBS") sale reporting and compliance, including eligibility analysis, transaction structuring, investor disclosures, and tax reporting.

Tax-Efficient Corporate Reorganization and Recapitalization for Middle-Market Business

Structured and implemented tax-efficient merger, reorganizations, and recapitalizations for closely held, middle-market operating business in South Florida, including partnership division, tax-free reorganization under Code § 368(a)(1)(D), equity sale, and contribution agreement.

Corporate, Tax, and Commercial Counsel for Emerging and Growth Company

Counseled emerging and growth company on corporate, tax, and commercial agreements, including employment agreements, affiliate agreements, marketing arrangements, and founder-level planning.

Private Foundation and Public Charity Formation with Tax-Exempt Status

Formed and advised private foundations and public charities, including governance, policies and procedures, and grantmaking programs, securing federal tax-exempt status. Currently provide ongoing compliance guidance.

Estate and Gift Tax Planning for High-Net-Worth Individuals and Families

Developed and executed advanced estate and gift tax planning strategies, including post-mortem planning, qualified disclaimers, and fiduciary settlement techniques to reduce transfer taxes and align beneficiary interests.

Trust Modifications and Non-Judicial Settlement Agreements for Complex Matters

Negotiated and documented nonjudicial settlement agreements and trust modifications, including valuation and allocation issues involving tax-favored and illiquid assets.

Tax-Advantaged Entity Structuring for Healthcare and Professional Service Providers

Structured tax-advantaged healthcare and professional service entities, including entity formation, compensation planning, and regulatory-sensitive ownership structures.

Philanthropic Structuring and Fiscal Sponsorships for Charitable Organizations

Advised charities and philanthropic initiatives on fiscal sponsorships, donor-advised structures, and nonprofit collaborations, including agreements with community foundations and related compliance matters.

Honors & Distinctions

The Best Lawyers in America

Ones to Watch, Trusts and Estates, 2026

Florida Super Lawyers

Rising Star, Estate & Probate, 2025-Present

Palm Beach Illustrated

Top Lawyers, Tax Law, 2025-Present
Top Lawyers, Trusts and Estates, 2025

Affiliations

The Florida Bar

Tax Section, 2015-Present
-Assistant Director, Federal Tax Division, 2026-Present
-Legislative and Regulations Committee, 2025-Present
-New Tax Lawyers Committee, 2025-Present
-Sponsorship Committee, 2025-Present
-Washington D.C. Committee, 2024-Present
-Transfer Tax Subcommittee of the Washington D.C. Committee, 2024-Present
Real Property, Probate & Trust Law (RPPTL) Section, 2015-Present
-Trust Law Committee, 2026-Present
-Trust Law Subcommittee, 2026-Present
-Probate Law and Procedure Committee, 2025-Present
-Charitable Planning Committee, 2025-Present
-Principal & Income Committee, 2025-Present
Young Lawyers Division, 2015-Present

Palm Beach County Bar Association

Co-Chair, Estate/Probate Law CLE Committee, 2026-Present
Young Lawyers Section, 2024-Present
Member, 2024-Present

Palm Beach Tax Institute

Member, 2024-Present

East Coast Estate Planning Council

Member, 2025-Present

American Bar Association

Taxation Section, 2015-2018, 2021-Present
-Estate Planning Committee
-Business Succession Planning Committee

-Estate & Gift Taxes Committee
-Pass-Through Entities Committee
Real Property, Trust and Estate Law, 2015-2018, 2021-Present
-Estate & Gift Tax Committee
-TE Charitable Planning and Organizations Group
-TE Income and Transfer Tax Planning Group
-TE Non-Tax Estate Planning Considerations Group
-Asset Protection Planning
Young Lawyers Division, 2015-2018, 2021-Present

Florida Fellows Institute of the American College of Trust and Estate Counsel
Class VII Graduate, 2026

Philanthropy Tank
Student Grant Review Committee, 2024-Present
Golf Committee, 2025

PureHealth World
Board of Directors, 2024-Present