About the Author

Carla Neeley Freitag is a tax consultant and author of legal materials with offices in Cape Canaveral, Florida. She specializes in federal taxation, estate planning, and exempt organizations. Freitag is admitted to practice in Florida, Texas, and Georgia.

Freitag is a native Floridian who grew up in Delray Beach, Florida. She received her B.A. degree from Duke University and has a J.D. degree from the University of Florida and an LL.M. degree in Taxation from the University of Miami. While in law school, Freitag served as Executive Editor of the University of Florida Law Review. Freitag began her legal career with the firm of King & Spalding LLP in Atlanta, practicing corporate, tax, and estate planning law. She subsequently taught in the J.D. and LL.M. programs at Southern Methodist University School of Law. Upon returning to Florida, Freitag joined the firm of Amari & Theriac, PA, in Cocoa, Florida, where she represented tax and estate planning clients. She subsequently closed her law practice in order to devote more time to writing. Freitag is a member of the American Bar Association and the Brevard County Estate Planning Council.

Freitag is the author of several Bureau of National Affairs, Inc. publications, including Tax Management Portfolio 874, Unrelated Business Income Tax, Tax Management Portfolio 875, Debt-Financed Income (Section 514), Tax Management Portfolio 539, Net Operating Losses: Concepts and Computations, Tax Management Portfolio 607, Farm and Ranch Expenses and Credits, Tax Management Portfolios 281 and 521, Charitable Contributions: Income Tax Aspects (coauthor), and Tax Management Portfolio 517, Scholarships and Educational Expenses (coauthor). She has also written extensively for Tax Management’s Tax Practice Series, including the section Exempt Organizations & Private Foundations, and chapters Charitable Contributions, Cooperative Organizations, Net Operating Losses, and Farming Expenses. She has published articles in various legal and other publications, including Texas Jurisprudence 3d, Taxes, In Brief, Brevard Review, Space Coast Press, and Missileer. Freitag was named a Tax Management Distinguished Author in 1996.