

## Nicholas D. Horner

PARTNER

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VCard



Nick is a business lawyer with more than a decade of experience in the areas of mergers and acquisitions, securities law compliance, fund formation, and taxation.

Nick's mergers and acquisitions experience includes representing corporations, partnerships, and limited liability companies on domestic and cross-border sale and acquisition transactions, joint ventures, mergers, growth equity investments, and reorganizations ranging in transaction value from \$1 million to more than \$300 million.

Nick also has extensive experience working with companies across all stages of growth, as well as independent sponsors and venture capital and private equity funds, in connection with capital raising, fund formation, portfolio company acquisitions and co-investments, securities law compliance, and other regulatory matters (including compliance with the Investment Company Act and the Investment Advisers Act). Additionally, Nick has counseled institutional investors, including state pension funds, in connection with the drafting and negotiation of private equity investments involving capital commitments ranging from \$50 million to \$1 billion.

Nick's taxation experience consists primarily of advising high-net-worth individuals, startups, established businesses, real estate

### SERVICE LINE

Corporate, Tax & Transactions  
Merger, Acquisitions &  
Divestitures  
Private Investment Funds  
Taxation

### INDUSTRY SECTOR

Technology

### PRIMARY LOCATION

Tampa, FL

developers, and private funds on tax-deferred investments in Opportunity Zones. Specifically, Nick advises on the formation and management of Qualified Opportunity Funds and Qualified Opportunity Zone Businesses, which he has lectured on at various events, including Florida ACG Capital Connection and the White House Opportunity & Entrepreneurship Summit.

Outside of the office, Nick is an adventure seeker and avid outdoorsman. After passing the bar exam, Nick spent three weeks solo hiking the John Muir Trail. Since then, he has climbed Mount Rainier, toured the Patagonian Andes by motorcycle, and thru-hiked both the Annapurna Circuit and the Three Passes Trek, where he summited a 20,000-foot mountain known as Island Peak. Closer to home, Nick enjoys scalloping in Crystal River, boating in Tampa Bay, and exploring Florida's many state parks.

## BAR & COURT ADMISSIONS

Florida, 2014

## HONORS

- *Legal 500* U.S. City Elite, Florida – Corporate and M&A, 2026
- Best Lawyers: Ones to Watch, 2021-2025
- Florida Rising Star by *Super Lawyers* magazine, 2023-2024
- Tampa Top Lawyers, Mergers and Acquisitions Law, *Tampa Magazine*, 2023

## EDUCATION

LL.M., with distinction,  
Taxation, Dean's List,  
Georgetown University Law  
Center, 2014

J.D., *cum laude*, Florida State  
University College of Law,  
2013

M.B.A., Dean's List, Florida  
State University, 2013

B.S., Finance, University of  
Florida, 2010