



biography

W. Kent Manuel CPA *Partner*

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PROFILE

Kent Manuel is a partner in Katz, Sapper & Miller's Real Estate Services Group. He has been with the firm since 1980. Kent's expertise and leadership have been instrumental in the sustained growth of the Real Estate Services Group that has grown to become the largest industry group served by the firm. His responsibilities include income and estate tax planning and consultation regarding business structuring for his clients that include locally based and nationally recognized companies. He specializes in the areas of real estate and pass-thru entity taxation. Kent has extensive experience advising clients in a variety of sophisticated real estate matters, including REIT (and UPREIT) transactions and operations, like-kind exchanges, and workouts with lenders.

Prior to joining the firm, Kent worked with the Internal Revenue Service. He has authored articles on taxation and has spoken before numerous professional and trade groups. Kent was named as a "Who's Who in Commercial Real Estate" by the *Indianapolis Business Journal*.

EDUCATION

Kent received a Bachelor of Arts degree from The Ohio State University.

ASSOCIATIONS AND COMMUNITY INVOLVEMENT

Kent is a member of the American Institute of CPAs, the Indiana CPA Society, the National Association of Real Estate Investment Trusts, the Urban Land Institute (Indiana), and the Center for Real Estate Studies at Indiana University. Kent is also a member of the board of trustees of the Indianapolis Zoological Society, Inc.