

Partner

504.582.8206
Fax: 504.589.8206
rramelli@joneswalker.com

Practice Areas

Banking & Financial Services
Corporate & Securities
Disaster Preparedness & Recovery
Employee Benefits, ERISA & Executive Compensation
Gaming
Health Care
Tax & Estates
Transactional Tax (Federal & International)

Bar Admissions

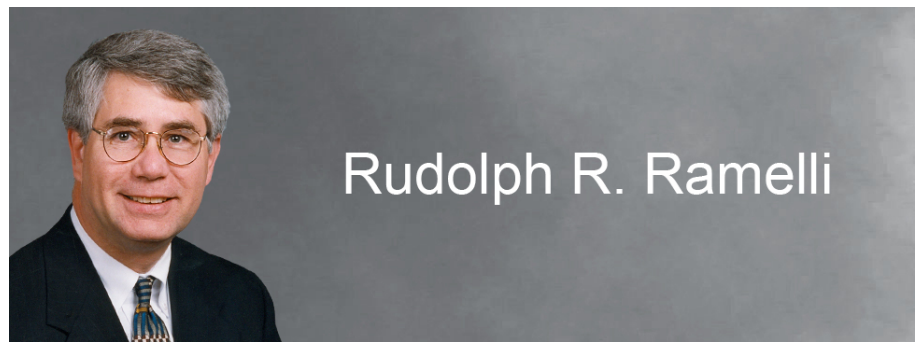
Louisiana, 1978

Education

New York University School of Law, LL.M. in Taxation, 1978; *Tax Law Review*

Tulane University Law School, J.D., 1977; Order of the Coif; *Tulane Law Review*; Dean's Medal; Faculty Medal

Loyola University, B.A., 1974, *summa cum laude*



Ruddy Ramelli is a partner in the firm's Tax & Estates Practice Group and a member of the firm's board of directors. A native of New Orleans, Mr. Ramelli has been practicing tax law for more than 25 years and is a Board-Certified Tax Specialist as certified by the Louisiana Board of Legal Specialization. His practice concentrates on corporate and partnership federal income tax issues. In addition, Mr. Ramelli represents tax-exempt institutions, particularly tax-exempt health care entities.

Mr. Ramelli speaks frequently at national and state tax seminars, and he is a professor of law at Tulane University Law School and an adjunct professor at the University of New Orleans. He is a Trustee of the American Tax Policy Institute and a member of the American College of Tax Counsel. He is Chair-Elect of the American Bar Association's Section on Taxation and has served as Vice Chair – Administration, as well as council and as chairman of the Corporate Tax Committee and the Membership and Marketing Committee of the American Bar Association's Section of Taxation; chairman of the State Tax Section; and chairman of the Tax Specialization Board. Mr. Ramelli has also served as a member of the National Conference of Lawyers and Certified Public Accountants.

Noteworthy

- Listed in *The Best Lawyers in America*® 2012 (Copyright 2011 by Woodward/White, Inc., Aiken, SC) in the areas of Employee Benefits (ERISA) Law and Tax Law (listed annually since 1987)
- Named "New Orleans *Best Lawyers* Employee Benefits Law Lawyer of the Year" 2010
- Recognized in "*Chambers USA – America's Leading Lawyers for Business*" in the area of Corporate/M&A: Tax (also listed in 2010)

- Listed in the 2012 edition of *Louisiana Super Lawyers* in the area of Tax (also listed in 2011), and in the area of Corporate/M&A: Tax (2007–2010)
 - **AV® Peer Review Rating in Martindale-Hubbell**
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Presentations

- "When Owners of a Closely Held Corporation Go Their Separate Ways"
September 20, 2011
 - "Health Care Legislation Update—Accountable Care Organizations, Medical Home, and Other Key Trends"
Westin Diplomat Resort and Spa, Hollywood, Florida, May 26, 2011
 - "Mergers and Acquisitions—What Corporate Counsel Needs to Know"
Essential Issues Affecting In-House Counsel and Corporate Attorneys,
Association of Corporate Counsel Louisiana Chapter CLE, Loyola
University New Orleans College of Law, New Orleans, LA, September
24, 2010
 - "Partnership Mergers and Divisions"
68th NYU Institute on Federal Taxation, New York, November 2009
 - "Structuring the Deal"
12th Annual National Institute on Negotiating Business Acquisitions,
New Orleans, Louisiana, November 2007
 - "When Do Business Transactions Require Valuations"
41st Annual Southern Federal Tax Institute, Atlanta, Georgia, September
2006
 - "Taxation of Subchapter S Corporations"
2nd Annual Gerald L. Wallace–Charles S. Lyon National Tax Workshop,
Orlando, Florida, February 26, 2005
 - "Forming and Separating Closely-Held Corporations and Partnerships"
62nd NYU Institute on Federal Taxation, New York and San Francisco,
2004
-

Publications

- "Chapter 16: Partnership Mergers and Divisions"
Proceedings of the 68th NYU Institute on Federal Taxation, 2010

- "Section 351: Selected Problems Involving Overlap With Other Code Provisions"
Tax Strategies for Corporate Acquisitions, Dispositions, Financings, Joint Ventures, Reorganizations, and Restructurings
 - "Taxation of Partnerships and LLCs"
Professional Education Systems, Inc., 1997
-

Memberships

- American Bar Association (Section of Taxation, Chair-Elect, 2011–2012, Vice Chair – Administration, 2006–2009, Council Director, 2002–2005, Chair, Corporate Tax Committee, 1993–1994, Member, Limited Liability Company Task Force, 1992–2000, Chairman, Membership and Marketing, 2009–2011)
 - American College of Tax Counsel (1994 to date)
 - American Institute of Certified Public Accountants
 - American Tax Policy Institute, Trustee (2011 to date)
 - Board-Certified Tax Specialist as Certified by the Louisiana Board of Legal Specialization
 - Certified Public Accountant
 - Junior Achievement of New Orleans (Board of Directors, 2008–2011)
 - Louisiana Society of Certified Public Accountants
 - Louisiana State Bar Association (Chair, Section of Taxation, 1989–1990; Chair, Tax Specialization Board, 1992–1993)
 - National Conference of Lawyers/CPAs (2005–2008)
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Court Admissions

La. Dist., 1981

Tax, 1979

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