

Partner

225.248.2070
Fax: 225.248.3070
jblackman@joneswalker.com

Practice Areas

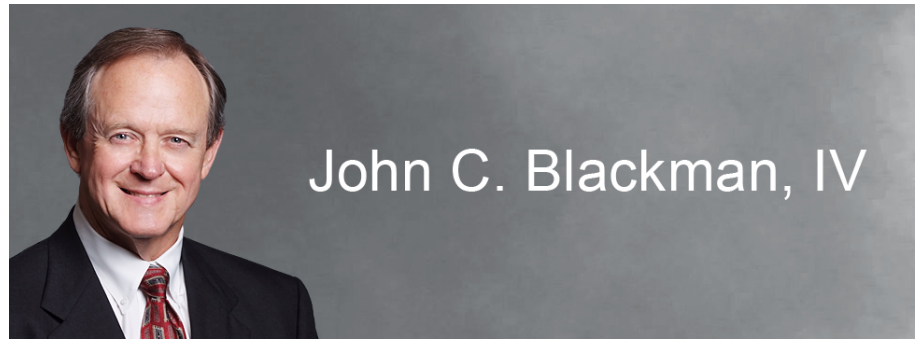
Banking & Financial Services
Corporate & Securities
Employee Benefits, ERISA & Executive Compensation
Estate Planning & Administration
Health Care Reform Resource Center
Mergers & Acquisitions
Tax & Estates
Tax & Fiduciary Litigation
Transactional Tax (Federal & International)

Bar Admissions

Louisiana, 1969

Education

Paul M. Hebert Law Center, Louisiana State University, J.D., 1969; Associate Editor, *Louisiana Law Review*; Order of the Coif; Omicron Delta Kappa; Phi Kappa Phi
Louisiana State University, B.A., 1966



John Blackman is a partner in the Tax & Estates Practice Group. His practice focuses on employee benefit plans, estate planning, and individual, corporate, and pass-through entity income tax planning.

He has drafted qualified plans, employment agreements, and deferred compensation plans; has advised and represented clients on tax and ERISA matters, including Internal Revenue Code Section 409A; and has frequently represented clients in matters involving ERISA litigation. He works with clients to draft complex wills and trusts; counsels them through complex successions; applies the income, gift, and estate tax laws to estate planning issues; and represents clients involved in gift and estate tax controversies with the Internal Revenue Service (IRS). He has advised and guided clients through succession law controversies among executors, heirs, and legatees. Mr. Blackman also advises clients on family business and succession planning and has advised on and litigated the issues which arise in connection with such areas of practice.

Mr. Blackman has obtained numerous private letter rulings from the IRS. In his individual, corporate, and pass-through entity tax practice, he has structured countless transactions, drafted complex limited partnerships and limited liability company operating agreements, and negotiated agreements involving complex taxable and tax-free purchases and sales of businesses.

Mr. Blackman is a Board-Certified Tax Specialist and Estate Planning and Administration Specialist as certified by the Louisiana Board of Legal Specialization. He is a Fellow in the American College of Tax Counsel and a Fellow in the American College of Trust and Estate Counsel. Mr. Blackman taught individual income tax at the Paul M. Hebert Law Center, Louisiana State University, from 1990–1993. He speaks frequently in his areas of experience. Mr. Blackman is a native of Monroe, Louisiana, and has been

practicing tax law for more than 30 years.

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, Tax Law, and Trusts and Estates (listed annually since 1987)
 - Named "Baton Rouge *Best Lawyers* Trusts and Estates Law Lawyer of the Year" 2011
 - Listed in the 2012 edition of *Louisiana Super Lawyers* in the area of Tax (listed annually since 2007)
 - **AV® Peer Review Rating in Martindale-Hubbell**
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Representative Matters

- Appointed by court as special master to judge succession controversy
- Represented a public company in an acquisition of another public company for more than \$11 billion
- Handled several high-net worth estates
- Drafted sophisticated real estate development limited liability company operating agreements
- Represented client in connection with the purchases and sales of businesses in controlled auctions
- Drafted, amended, and restated numerous deferred compensation plans to comply with Code Section 409A
- Represented an estate in a federal estate tax refund suit in federal district court involving a unique Louisiana law usufructuary accounting debt issue
- Represented a public company in the acquisition of a subsidiary of another public company for more than \$2 billion
- Converted individually owned corporations and corporate subsidiaries into limited liability companies for tax purposes
- Obtained favorable rulings from the Internal Revenue Service on a divisive reorganization and on the proper tax treatment of insurance company tax credits with respect to CAPCOs
- Provided advice and federal court litigation concerning collection of employee's qualified and nonqualified plan benefits

- Provided estate and business tax planning services for private companies and their shareholders.
- Represented a client in connection with a criminal tax fraud investigation
- Provided advice concerning the tax-free exchange nature of business acquisitions and dispositions
- Represented an individual who was being audited by the IRS for the donation of a conservation easement
- Represented a company in the acquisition of several other companies in taxable transactions

Presentations

- "Model LLC"
Louisiana State University, McKernan Law Auditorium, Baton Rouge, Louisiana, October 17, 2008
- "Selected Provisions of the Final Internal Revenue Code Section 409A Regulations"
Lod Cook Alumni Center, LSU Campus, December 4, 2007
- "Selected Provisions of the Final Internal Revenue Code Section 409A"
Baton Rouge Estate and Planning Council, July 19, 2007
- "Trust Drafting Techniques"
35th Annual Estate Planning Seminar, Paul M. Hebert Law Center, Louisiana State University, McKernan Law Auditorium, Baton Rouge, Louisiana, September 22, 2005

Memberships

- ACTEC Business Planning Committee (Chair, Family Dynamics and Goals Subcommittee)
- Advisory Committee for Estate Planning and Administration (Chairman, 1998–1999)
- American Bar Association (Member, Section of Taxation; Member, Subcommittee on ERISA Litigation, Employee Benefits Committee)
- American College of Tax Counsel (Fellow)
- American College of Trust and Estates Counsel (Fellow)
- Baton Rouge Area Foundation Advisory Committee
- Committee of 100 for Economic Development

- Estate Planning Council of Northeast Louisiana (President, 1975–1976)
- Forever LSU Steering Committee for the College of Music and Dramatic Arts
- Fourth Judicial District Bar Association (President, 1976–1977)
- Louisiana State Bar Association (Member, Section of Taxation)
- Louisiana State Law Institute (Member, Committee on Trust Code Continuous Revision, 1982 to date)
- Louisiana State University Foundation Planned Giving Professional Advisory Committee
- Louisiana State University Paul M. Hebert Law Center Annual Estate Planning Seminar (Member, Planning Committee)
- Paul M. Hebert Law Center, Louisiana State University Alumni Board of Trustees

Court Admissions

U.S. Supreme Court, 1976

5th Cir., 1969

E.D. La.

M.D. La.

W.D. La.

Tax, 1976