

Partner

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Practice Areas

Banking, Financial Services
and Fiscal Crisis

Corporate & Securities

Employee Benefits, ERISA
& Executive Compensation

ERISA & Executive
Compensation

Estate Planning &
Administration

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
of the *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, Trusts & Estates Practice Group, a member of the firm's board of directors, and co-chair of the firm's Banking Industry 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 law matters, including new 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 IRS. He has advised and guided clients through succession law controversies among executors, heirs, and legatees. Mr. Blackman 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.

He 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.

He is board certified as a Tax Specialist and as an Estate Planning and Administration Specialist. 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. Mr. Blackman 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*® 2008 (Copyright 2007 by Woodward/White, Inc., Aiken, SC) in the areas of Employee Benefits Law, Tax Law, and Trusts and Estates (listed annually since 2003)
 - Listed in the 2008 edition of *Louisiana Super Lawyers* in the area of Tax (also listed in 2007)
 - **AV® Peer Review Rating in Martindale-Hubbell.** *CV, BV and AV are registered certification marks of Reed Elsevier Properties Inc., used in accordance with the Martindale-Hubbell certification procedures, standards and policies. Martindale-Hubbell is the facilitator of a peer review rating process. Ratings reflect the confidential opinions of members of the Bar and the Judiciary. Martindale-Hubbell Ratings fall into two categories—legal ability and general ethical standards.*
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Representative Matters

- Drafted sophisticated real estate development limited liability company operating agreements.
- Representation 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.
- Representation of an estate in a federal estate tax refund suit in federal district court involving a unique Louisiana law usufructuary accounting debt issue.
- Representation of a public company in the acquisition of a subsidiary of another public company for over \$2 billion.
- Conversion of 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.
- Advice and federal court litigation concerning collection of employee's qualified and nonqualified plan benefits.

- Estate and business tax planning for private companies and their shareholders.
- Representation in connection with a criminal tax fraud investigation.
- Advice concerning the tax-free exchange nature of business acquisitions and dispositions.
- Representation of an individual who was being audited by the IRS for the donation of a conservation easement.
- Representation of a company in the acquisition of numerous other companies in taxable transactions.

Presentations

- "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
- "Tax Developments"
Summer School Revisited, Louisiana State Bar Association, New Orleans, Louisiana, December 11, 2003
- "Selected Will Drafting Techniques"
Annual Estate Planning Conference, Loyola University New Orleans College of Law, New Orleans, Louisiana, December 4, 2003
- "Selected Will Drafting Techniques"
13th Annual Tulane Estate Planning Institute, Tulane University Law School, New Orleans, Louisiana, November 21, 2003
- "Estate Planning with Selected Will Drafting Techniques"
33rd Annual Estate Planning Seminar, Paul M. Hebert Law Center, Louisiana State University, Baton Rouge, Louisiana, September 19, 2003
- "Selected Tax Issues for Clients of Transactional Lawyers"
19th Summer School for Lawyers, Louisiana State Bar Association, Destin, Florida, June 8, 2003

- "Selected Will Drafting Techniques"
Louisiana State Bar Association Tax Section Annual Mardi Gras Meeting, New Orleans, Louisiana, February 26, 2003

Memberships

- ACTEC Business Planning Committee (Chair, Family Dynamics and Goals Subcommittee)
- American Bar Association (Member, Section on Taxation)
- American College of Tax Counsel (Fellow)
- American College of Trusts and Estates Counsel (Fellow)
- Committee of 100 for Economic Development
- Louisiana State Bar Association (Member, Section on Taxation)
- Louisiana State University Foundation Planned Giving Professional Advisory Committee
- Forever LSU Steering Committee for the College of Music and Dramatic Arts
- 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 Court, 1976