

**PITTSBURGH,  
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**PRACTICE AREAS:**

[Aviation](#)

[Mergers & Acquisitions](#)

[Energy](#)

[Securities](#)

[Employee Benefits & Executive  
Compensation](#)

[Tax](#)

[International](#)

[Transportation](#)

[Opportunity Zones](#)

**STATE ADMISSIONS:**

Pennsylvania

New York

**COURT ADMISSIONS:**

U.S. Tax Court

**EDUCATION:**

J.D., Fordham University School of  
Law, 1976

A.B., Columbia College, Columbia  
University, 1972

## John J. Kearns, III

**MEMBER**

Jack Kearns has a practice that encompasses a wide variety of corporate and tax matters, with particular emphasis on mergers and acquisitions, leveraged leasing, corporate finance, aviation, business restructuring, project finance, tax, equity compensation, and employee benefit programs. He regularly handles matters relating to the Internal Revenue Service, Department of Labor, Pension Benefit Guaranty Corporation, and Securities and Exchange Commission.

**REPRESENTATIVE MATTERS**

- Represented a privately held food manufacturer and its shareholders in a “going public” merger of equals with a publicly traded company.
- Represented developers, equity, and debt participants in a significant number of lease financings for non-utility energy plant power producers and real estate infrastructure and transportation equipment (aircraft, railway cars, and rail systems).
- Represented the issuers in corporate finance matters and publicly-held debt transactions as well as private placement transactions of debt and equity.
- Represented US and non-US buyers and sellers of commercial and private aircraft and/or engines, including related income, sales and use tax structuring.
- Numerous corporate acquisitions and dispositions, representing both buyers and sellers with transaction sizes ranging from \$1.5 billion to under \$1 million.
- Emphasizes transactional tax planning and structuring while he frequently advises clients with respect to choice of entity, partnership and limited liability company matters, special allocations, corporate and debt reorganization, and financial instrument taxation matters.
- Structures a significant number of tax-advantaged transactions, utilizing multiple techniques to enhance the after tax return to the participants.
- Employs limited liability companies taxed as partnerships to achieve significant tax benefits for his clients and structures numerous tax deferral arrangements, utilizing like-kind exchanges, condemnations, corporate reorganizations, and partnership techniques.

## PROFESSIONAL AFFILIATIONS

- Pennsylvania Bar Association
- New York Bar Association
- New Jersey Bar Association
- American Bar Association

## AWARDS AND RECOGNITION

- Attained an AV® Preeminent™ rating from Martindale-Hubbell

## NEWS AND INSIGHTS

### PUBLICATIONS

- “[Pennsylvania lawmakers approved a \\$45.2 billion spending plan, including a tax code reform package](#),” Eckert Seamans’ Tax Law Update, July 18, 2022.
- “Financial Structuring During a Volatile Market,” co-author, Bloomberg Law, June 2020.