

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, corporate finance, business restructuring, tax, equity compensation, and employee benefit programs including ESOPs. He has handled matters before 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 real estate developers in all phases of debt and equity financing and related documents.
- Represented US and non-US buyers and sellers of commercial 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.
- He has both formed and terminated ESOP transactions, including conversion of a privately owned company to a tax exempt entity, with tax deferral of the sales proceeds and termination of ESOPs for various reasons.
- 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.

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PRACTICE AREAS:

Aviation

Mergers & Acquisitions

Tax

International

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

AWARDS AND RECOGNITION

- Selected for inclusion as The Best Lawyers in America 2026 & 2027 for Tax Law
- Attained an AV® Preeminent™ rating from Martindale-Hubbell