



John F. Baron

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Related Services

Tax ■ Federal & International Tax ■ Mergers & Acquisitions ■ Financial Services ■ Corporate & Business Transactions ■ Finance ■ Commercial Real Estate Master & Special Servicing ■ International

John has provided clients tax structuring advice on all aspects of mergers and acquisitions and other transactions for more than 25 years.

John Baron is co-chair of Alston & Bird's Federal & International Tax Group and is the former chair of the firm's Partners Committee. His practice is principally transactional in nature, and his clients include both domestic and foreign companies and financial institutions, as well as private equity firms, CDOs, and hedge funds. He regularly provides tax structuring advice and renders tax opinions with respect to mergers and acquisitions, structured finance transactions, securitizations involving REMICS, grantor trusts and CDOs, and cross-border financings.

John is a member of the Tax Section of the New York Bar Association, the International Fiscal Association (treasurer, Carolinas Chapter) and CREFC REMIC Task Force. He is ranked in *Chambers USA: America's Leading Lawyers for Business* in Tax for North Carolina and has been named as "Lawyer of the Year" in International Trade and Finance Law by *The Best Lawyers in America®*, in addition to being annually recognized in Tax Law. John received his J.D. from Seton Hall University in 1987 and his LL.M. in taxation from New York University in 1990. He received his B.A. in 1984 from the University of Delaware. He is admitted to practice in North Carolina, New York and New Jersey.

Representative Experience

- Advises on structuring mergers, acquisitions and joint ventures, including the use of tax-favored "pass-through" entities.
- Advises on inbound and outbound international transactions.
- Advises on tax structuring and issuance of opinions relating to various financial transactions, including tax aspects of debt and equity securities offerings.
- Advises on tax aspects of real estate transactions, including like-kind exchanges, installment sales, structured financing arrangements, and transfers involving REITs and REMICS.
- Advises on tax aspects of offshore investment funds.
- Advised on REMIC securitization tax issues representing special servicers during the financial crisis for large hotel CMBS loans including such resorts as the Atlantis Hotel in the Bahamas and the Boca Beach Resort Hotel.

Education

- New York University (LL.M. Taxation, 1990)
- Seton Hall University (J.D., 1987)

- University of Delaware (B.A., 1984)

Admitted to Practice

- North Carolina
- New York
- New Jersey