

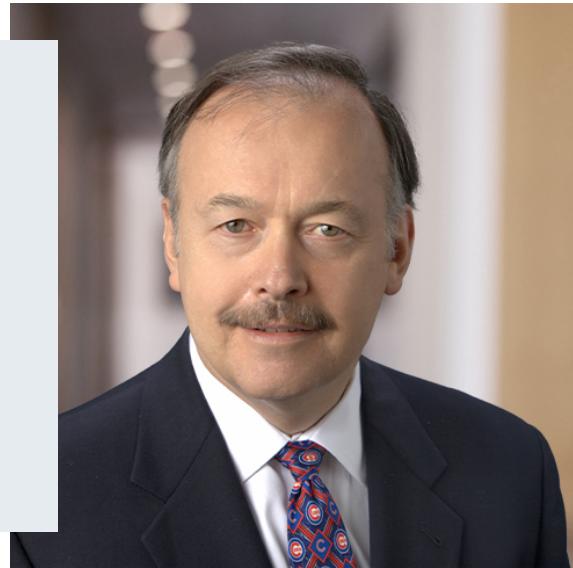
## John B. Palmer

### Partner

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John B. Palmer is a partner and business lawyer with Foley & Lardner LLP. His practice focuses on federal income tax matters, with special emphasis on mergers and acquisitions, corporate taxation, partnerships and limited liability companies, and tax accounting issues. John also represents corporate and wealthy individual clients before the Internal Revenue Service and state taxing authorities and in federal and state administrative and judicial forums. His clients include investment management, venture capital, and private equity firms, health care providers, and closely held businesses, whom he advises on formation issues, the structuring of equity interests, restructurings and equity financings, and mergers and acquisitions.

John has extensive experience in the sports industry, providing tax advice with regard to major and minor league franchise acquisitions, as well as tax planning in order to deal with the tax implications raised by media and other deals including sponsorship agreements. John is former chair of the firm's Tax Practice and a member of the Sports Industry Team.

### Representative Experience

- Advising the Ricketts family on tax issues involved in the leveraged partnership acquisition of the Chicago Cubs Major League Baseball Club.
- Advising the Chuck Greenberg/Nolan Ryan team in connection with the successful purchase of the Texas Rangers Major League Baseball Club.
- Advising Guggenheim Baseball Management in connection with its successful purchase of the Los Angeles Dodgers.

### Awards and Recognition

- Peer Review Rated as AV® Preeminent™, the highest performance rating in Martindale-Hubbell's peer review rating system

- Selected by his peers for inclusion in The Best Lawyers in America© since 2007 in the area of Tax Law\*
- Recognized by the Legal 500 for his work in domestic tax: central (2011, 2013 and 2014)
- Selected for inclusion in the Illinois Super Lawyers® lists\* (2006-2016)

## Affiliations

- IIT/Chicago-Kent College of Law, Masters of Tax Program, Adjunct Professor
- Partnership Committee Member, the American Bar Association Section of Taxation.

## Sectors

- [Sports & Entertainment](#)

## Practice Areas

- [Corporate](#)

## Education

- University of Michigan Law School (J.D., magna cum laude, 1977)
  - *Michigan Law Review*
- Michigan State University (B.A., high honors, 1974)

## Admissions

- Illinois
- U.S. Tax Court
- The Court of Federal Claims
- Court of Appeals for the Federal Circuit

\*The Illinois Supreme Court does not recognize certifications of specialties in the practice of law and no award or recognition is a requirement to practice law in Illinois.