



David S. Jackson

Partner & Tax/Business Law Practice Group Chair



A seasoned business and tax attorney, Dave focuses his practice in the areas of joint ventures, structuring growth stage companies for equity infusion, creating and implementing incentive compensation arrangements, private securities offerings, taxation of C corporations and pass-through entities, corporate finance, corporate governance and mergers and acquisitions. Dave also assists business owners with resolving complex business disputes.

Across a variety of different industries, including real estate development, logistics and transportation, healthcare, manufacturing, distribution, business services, and technology, Dave represents sponsors and investors in connection with the formation of joint ventures, capital raising transactions, reorganizations, drafting and analysis of complex agreements, and structuring companies in leveraged and non-leveraged situations.

His past experience relates to administrative and regulatory actions, intellectual property, lending and secured transactions and corporate governance.

Dave is a frequent speaker on a variety of these topics, and he is well-connected to the local and national tax law community.

Bar Admissions & Activities

- Admitted, State of Ohio, 1998
- Member, Ohio State Bar Association
- Member, American Bar Association, (Tax Committee)

Education

- Capital University (J.D. *summa cum laude*), 1998
- University of Georgia (B.A., Advertising), 1988

Awards & Recognition

- Recipient, *BTI M&A Client Service All-Stars*, BTI Consulting Group, 2021
- Columbus Lawyer of the Year, *Best Lawyers in America* (Tax Law), 2022
- Listed, *Best Lawyers in America* (Tax Law), 2013–2022
- Rising Star, *Ohio Super Lawyers*, 2007

CONTACT INFORMATION

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INDUSTRIES & PRACTICES

FinTech (Financial Technology)
Intellectual Property
Privacy & Data Protection
Taxation
Business Law



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Presentations & Published Works

- Co-author, "The Future of Drop-and-Swap Transactions in Ohio Real Estate," *Tax Notes State*, March 30, 2020

Professional & Community Activities

- Former Chair, Business Tax Committee, Columbus Bar Association

Experience

Multi-state mortgage lender acquisition transaction closing

Closed complex transaction spanning over a nine-month time period, involving the acquisition by client purchaser of a regulated multi-state mortgage lender, including negotiation and completion of a \$10 million subordinated debt facility, a \$17 million securities offering to investors in over 20 states, structuring the acquisition transaction and roll-over of equity and several other related joint venture transactions.

Project financing and business acquisition

Represented a client in the \$15 million acquisition of manufacturing business and related capital-raise issues and project financing. In addition to acquisition matters, representation included formation of joint venture and private placement, negotiation of entity documents, and counsel on project financing with senior lender.

Multi-state marina sale

Represent client in \$80 million sale of five marina properties in multiple states, including advising on tax structuring, real estate, corporate and environmental issues.

Complex partnership merger

Structured, documented and lead a \$40 million reorganization transaction for an investor client involving a tax-neutral exchange of partnership interest in a multi-location hospitality venture, with cash-out payments to the operator and managers.

Resolving business/family disputes

Led guidance of continuing shareholder in resolution of minority shareholder dispute among family members in a multi-million dollar leveraged buy-out of interests. In a similar transaction, our team represented a minority shareholder in the sale of stock in a contested control share acquisition by remaining family members, resulting in amicable resolution of claims for all parties.



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Complex warehousing and distribution agreements

Counseled a national warehousing and logistics company in the reorganization and replacement of three national warehousing and logistics arrangements with a purchaser of assets of key customers who sought Chapter 7 Bankruptcy relief. In a similar transaction, our team counseled a national warehousing and logistics company in the replacement of a sublease with a large real estate investment trust and renegotiation of warehousing customer accounts when lessor of major distribution center facility sought Chapter 7 Bankruptcy relief.

Growth stage company structuring

Counseled a growth-stage company in the merger of a legacy S corporation into a newly-formed C corporation with Code Section 1202 Stock attributes. The transaction also involved a private offering of securities to a limited number of accredited investors and structuring acquisitions of technology companies in "roll-up" of target businesses in asset transactions in various states with a related party management services corporation affiliated with the same.

Executive compensation arrangements

Structured an equity incentive plan and award agreements for executives and key employees of a growth stage company. The transaction involved a stock option plan, a restricted stock plan and phantom stock components.

Profits interest plan structuring

Counseled a \$50 million business services company in the reorganization of a legacy S corporation into an LLC, taxed as a partnership to facilitate the infusion of venture capital with a profits interest plan and award agreements for the key service providers. Our team also assisted the client with converting legacy stock option awards into profits interests with layered performance-based incentive agreements taxed as compensation.

Tax-free reorganization of farm property

Advised a client in the separation of several hundred acres of farm property into two separate corporations owned by siblings in a Code Section 351 tax-free reorganization transaction. In a similar transaction, our team counseled a manufacturing client in a tax-free "split up" of separate lines of business in the manufacturing company under Code Section 368 tax-free reorganization rules.



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Qualified opportunity zone planning

Structured a multi-million dollar blind pool qualified opportunity fund with related tax and securities aspects for investment in commercial real property in qualified opportunity zones in Ohio and other states. In similar matters, our team counseled qualified opportunity fund managers and investors in federal and state tax aspects of formation, structuring and investing in qualified opportunity funds and qualified opportunity zone property.

Recapitalization of FinTech borrower

Represented a privately held borrower in the FinTech space to recapitalize the company, which included amending and restructuring its \$40 million corporate credit facility, its \$250 million warehouse facility, and multiple warrants for various classes of both common and preferred equity. In connection with the recapitalization, the firm also restructured the employee equity plan. The lender was a New York-based private equity firm.

OPSB certificate for Ohio wind project

Represented 6011 Greenwich Windpark before the Ohio Power Siting Board. In August 2014, the OPSB granted the project a certificate to construct and operate a 60-megawatt wind project in Huron County, Ohio. The firm continued to represent the project against a landowner opposition group, culminating in a successful dismissal of the challenge at the Ohio Supreme Court.