

John C. Goheen

Partner | Group Leader, Income Tax Group



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Practices/Industries

- General Taxation
- Tax Advantaged Investments
- Tax Controversy

Education

Dartmouth College
(B.A., *magna cum laude*,
1974)

Georgetown University Law
Center
(J.D., *cum laude*, 1979)
Editor, *Georgetown Law
Journal* (1978-1979)

Overview

Group Leader of the Income Tax Group, John has more than 35 years of experience in federal, state and local taxation matters. His expertise also includes corporate law, partnerships and real estate. He structures complex transactions to take advantage of tax opportunities and avoid tax pitfalls. John also handles tax controversy work, including audits, protests and appeals. His experience extends to nonprofit issues, including exempt status. John has achieved the highest rating, AV Preeminent[®], from Martindale-Hubbell[®] and has been named to *The Best Lawyers in America*[®].

Experience

- Has over 30 years of experience as a tax lawyer, counseling individuals and entities in federal, state and local taxation.
- Structures complex transactions to take advantage of tax opportunities and avoid tax pitfalls.
- Handles tax controversy work including audits, protests and appeals.
- Structures tax-deferred "like-kind" exchanges of various types of real property.
- Provides counsel to clients with low income housing tax credit and historic credit transactions.
- Experience in not-for-profit tax issues, including exempt status and unrelated business income issues faced by tax-exempt entities.
- Provides counsel to clients in connection with tax-exempt bond financing transactions.
- Structures tax-favored litigation settlements, including employment-related disputes.
- Involved in a transaction with an Asian sovereign wealth fund seeking to make its first investment in the U.S.

Presentations

- "Understanding the Tax Provisions of the CARES Act," Ulmer Webinar (March 2020)
- "Planning in the Digital Age," Ulmer Tax Seminar Series II (August 2018)
- "Corporate Governance and Tax Issues for Nonprofits," Northeast Ohio Association of Corporate Counsel of America, the Cleveland Metropolitan Bar Association and the Federal Bar Association (February 2012)
- "Financing Ohio's Future – Energy, Tax Credits and Economic Development," CDFA Ohio Financing Roundtable Webcast (September 2011)
- "Executive Compensation and the New 409A Regulations," Tax Seminar (May 2007)

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Presentations (Cont)

- "Loss Allocations, Section 704(c) Allocations, and Inside Basis Adjustments," speech and outline for 2005 Cleveland Tax Institute (November 2005)
- "A Day in the Life of a Business Joint Venture," speech and outline for American Corporate Counsel Association (August 2005)
- "Taxable Sale of Partnership Real Estate," speech and outline for 2004 Cleveland Tax Institute (October 2004)
- "Mixing Bowl Rules," speech and outline for 2003 Cleveland Tax Institute (October 2003)
- "Acquisition and Sale of Partnership and LLC Interests," speech and outline for 2002 Cleveland Tax Institute (November 2002)
- "Tax Aspects of a Partner's Exit from a Partnership," speech and outline for 2001 Cleveland Tax Institute (October 2001)
- "Asset Protection Planning," speech and outline for 2001 Ohio Accounting Show (September 2001)

Publications

- "Tax Provisions of the CARES Act," Ulmer & Berne LLP *Client Alert* (March 2020)
- "The New 20% Pass-Through Deduction of the Tax Cuts and Jobs Act – Impact of Choice of Entity Decision and Business Owner's Income," Ulmer & Berne LLP, *Client Alert* (February 2018)
- "The Tax Cuts and Jobs Act of 2017," Ulmer & Berne LLP, *Client Alert* (December 2017)
- "IRS Issues Rehabilitation Tax Credit Safe Harbor," Ulmer & Berne LLP, *Client Alert* (January 2014)
- "Sixth Circuit Says Severance Payments Not Subject to FICA," Ulmer & Berne LLP, *Client Alert* (October 2012)
- "Selling real estate before the 2013 tax law changes," *Commercial Developers Resource* (February 2012)
- "S Corporation Technique for Maximizing Capital Gain on Land Development," *Ulmer & Berne LLP Business and Tax Law Letter* (Summer 2003)
- "Sale of a Business Interest to an 'Intentionally Defective' Grantor Trust," *Ulmer & Berne LLP Business and Tax Law Letter* (Spring 2001)
- "ESBT Update," *Ulmer & Berne LLP Business and Tax Law Letter* (Winter 2001)

Involvement

Professional Affiliations

- American Bar Association (*Taxation Section*)
- Ohio State Bar Association
- Cleveland Metropolitan Bar Association (*Former Chair, General Tax Committee*)
- Estate Planning Council of Cleveland
- Tax Club of Cleveland (*President*)

Firm Involvement

- Committee on Legal Opinions

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Involvement (Cont)

Firm Involvement (Cont)

- Income Tax Group, Group Leader

Honors & Distinctions

- AV Preeminent Peer Review Rated – Martindale-Hubbell
- Named to *The Best Lawyers in America*, Litigation and Controversy – Tax; Tax Law (2003-2020)
- Named to the Ohio Super Lawyers list (2004-2006)
- Named a "Top Lawyer" by *Northern Ohio Live Magazine* (August 2003)
- General Chairman, Cleveland Tax Institute (October 1997)

Admissions

- State of Ohio