

# WILLIAMS PARKER

## HARRISON DIETZ & GETZEN

ATTORNEYS AT LAW  
EST. 1925

John Wagner is a board certified tax attorney and chairs the firm's Corporate and Tax practices.

He represents executives, entrepreneurs, and real estate investors in tax, transactional, capital raising, estate planning, and estate administration matters.

His experience is reflected in his representative matters:

- Counsel in \$680 million RIDEA joint venture with public REIT for the ownership, operation, and management of 36 senior housing communities in 12 states
- Counsel to Florida licensee in regulated, vertically integrated medical agribusiness joint venture
- Private developer's counsel in relocation, public-private real estate co-development, and financing for Atlanta Braves spring training stadium and surrounding mixed use development
- Negotiated \$1.5 billion platform real estate joint venture and local partner joint ventures with global private equity firms
- Negotiated global resolution of estate holding approximately 100 closely-held business interests
- Negotiated long-term capital gain-eligible joint venture in multi-phase real estate joint venture
- Negotiated \$200 million joint venture with global private equity firm for acquisition of multi-state residential real estate development community portfolio
- Negotiated joint venture with national homebuilder for acquisition of 9,500 acre, 11,000 unit mixed-used, multi-phase development project site
- Seller's counsel and tax counsel in \$50 million business disposition
- Tax counsel in sale and tax deferred joint venture transactions with public REIT
- Obtained Tax Court order reversing \$3 million IRS Collection Due Process Levy determination
- Designed individualized estate plans for entrepreneurs and other high net worth individuals
- Tax counsel in estate, gift, and income tax disputes, including valuation disputes, with the Internal Revenue Service
- Obtained first-of-its-kind private letter ruling from the Internal Revenue Service approving a legal structure for independent "qualified intermediaries" in tax-deferred Internal Revenue Code Section 1031 exchange transactions
- Tax counsel in \$110 million multi-state multi-property 1031 exchange
- Negotiated joint venture for acquisition, development and resale



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- of multi-phase, mixed use mid-rise redevelopment project
- Negotiated and structured compensation for executive management in private equity portfolio companies and other private enterprises
- Negotiated licensing agreement for multi-acre artificial recreational water feature utilizing Crystal Lagoons technology

Additionally, John serves as an editor of [The Williams Parker Business & Tax blog](#), which focuses on current issues and important legal developments pertaining to business and tax matters.

John joined the firm after serving as a Visiting Assistant Professor at the University of Florida College of Law and was named a partner in 2003. He is licensed to practice in Louisiana as well as Florida.

## EDUCATION

LL.M. in Taxation, **University of Florida**  
 J.D., **University of Florida College of Law**, With  
 High Honors; Order of the Coif; Florida Law Review,  
 Editor in Chief; Florida Tax Review, Member  
 B.S., **Spring Hill College**

## PRACTICES

Corporate  
 Tax  
 Estate Planning, Business Succession, Estate & Trust  
 Administration

## ADMISSIONS & LICENSURE

### Bar

Louisiana  
 Florida, Board Certified in Tax by The Florida Bar

### Courts

U.S. Tax Court



## HONORS

Martindale-Hubbell, AV Preeminent  
 Best Lawyers, 2010-2018  
 Florida Trend, Legal Elite, 2008, 2011, 2017  
 Top Rated Lawyer in Trusts and Estates Law selected by  
 American Law Media and Martindale-Hubbell, 2014

## PUBLICATIONS & PRESENTATIONS

VIDEO: What Is Business Succession Planning, Anyway?  
 (2/6/2017)  
 Giving Like a Zuckerberg or a Regular Joe: Alternatives  
 to Private Foundations (10/17/2016)  
 Getting Started: Plan Your Business's Succession  
 (941CEO) (6/13/2016)  
 Striking a Balance: Aligning the Business Succession  
 Plan With the Estate Plan (5/4/2016)  
 Getting Started: Plan Your Business's Succession  
 (5/2/2016)

## PROFESSIONAL & CIVIC ENGAGEMENT

**American Bar Association Section of Taxation**,  
 1031 Exchange Subcommittee, Chair  
**Continuing Professional Education Lectures—**  
**IRS**, ABA Section of Taxation, FICPA  
**Argus Foundation**, Executive Committee  
**Florida Bar**, Twelfth Circuit Grievance Committee,  
 Former Chair  
**School Readiness Coalition of Sarasota County**,  
 Past Director