



## Mary Ann Jackson

Shareholder

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Mary Ann Jackson is chair of Baker Donelson's Tax Group and a member of the Firm's Board of Directors.

Ms. Jackson assists clients in achieving their business objectives through financings, mergers and acquisitions, tax planning, contract review and general counseling. In particular, she has extensive experience in forming and structuring business organizations, such as limited liability companies, partnerships and joint ventures, as well as advising clients regarding private securities offerings, shareholder agreements, employment agreements, venture capital fund formation, real estate and other fund formation, confidentiality agreements and general business contracts.

Ms. Jackson also has extensive experience representing clients in acquiring, selling and investing in businesses in a variety of industries, including sales to private equity groups. She has advised a variety of nonprofit organizations regarding issues of formation, structuring, compliance, joint ventures, for-profit subsidiaries, intermediate sanctions, unrelated business taxable income, lobbying, tax reporting and fundraising. Her work in the health care field includes the acquisition and formation of physician practices, general counsel representation of physician groups and advising clients on tax exemption issues.

### Representative Matters Transactional and Business

- Represented a medical device manufacturer in connection with its \$200 million sale to a private equity buyer, which included a material equity rollover.
- Advised an aggregates and construction client on the sale of its stock, valued at over \$250 million, to a public company buyer.
- Advised the board of a full service investment firm on its merger into a subsidiary of a diversified financial services public company which transaction was valued at \$67 million, consisting of cash and stock.
- Advised the board of a life sciences company in up to \$77.8 million sale to a public company acquirer.
- Advised the sponsor of a special-purpose acquisition company (SPAC) with respect to organization of the sponsor entity, fundraising for the sponsor contribution, and investment in SPAC.
- Advised the sponsor of a special-purpose acquisition company (SPAC) with respect to formation of the SPAC and sponsor entity, and reviewed the SPAC's offering documents to advise the sponsor's directors.
- Advised a trucking company on its ESOP sale in a leveraged transaction.
- Represented a franchisor in its purchase of more than 80 franchisees after a change in control.
- Managed foreign company licensure and permits in multiple states in connection with a purchase of 350 convenience stores.
- Advised the board of a technology business on its \$76 million merger transaction with a private equity buyer, including management rollover.
- Negotiated and drafted real estate joint ventures for hotel, office and multi-family properties, including historic and new market tax credit financings.
- Advised a client on and documented roll-up of assisted living facilities into a limited liability company holding structure.

- Advised a restaurant client on and documented limited liability company structure for the expansion of its restaurant business.
- Represented registered investment advisors on series limited liability company structure for fund investments.
- Negotiated and drafted supply agreements for the manufacturer of a variety of products, including medical devices.
- Advised a safety product manufacturing client on its strategic acquisitions to expand product lines.
- Formed venture capital funds and negotiated fund terms with investors.
- Represented venture capital funds with respect to investments in portfolio companies.
- Advised a client on its acquisition of service businesses in France, United Kingdom, Switzerland, and Canada.
- Represented a franchisor on the sale of its restaurants to a private equity group.
- Advised a client and prepared documentation for the sale of a closely-held limited partnership to new management.
- Negotiated and drafted a multimillion-dollar supply agreement for a telecommunication distribution client.
- Represented a client on its acquisition of construction-related businesses, including financially troubled businesses.
- Represented a medical group on its acquisition of another medical group.
- Represented a client on its acquisition of a software and hardware reseller business.
- Advised a financial services business in its strategic sale to a public company.
- Advised a buyer in the strategic purchase of an oil and gas convenience store and refinery business.
- Advised a shareholder in the sale of an industrial manufacturing business to the remaining shareholder.
- Represented a leading provider of lawn care services in the \$35 million sale of its pest control division to a pest management company.
- Advised a convenience store client on the restructuring and sale of more than 300 stores to multiple buyers in equity purchase transactions.
- Advised a gaming client with respect to the acquisition of a casino event center, including a hotel, casino, and multiple restaurants.
- Advised a founder in connection with the sale of more than 60 company-owned and franchised counter-service restaurants to a private equity firm.

## Tax

- Prepared stock appreciation rights plan for various operational divisions of client.
- Obtained tax exempt status for a nonprofit organization engaged in scientific research and advised client on unrelated business taxable income.
- Advised a client on the recapitalization of S corporation and gift of 99% of S corporation stock to a religious-based donor advised fund.
- Advised a client on gift of limited partnership interests to a community foundation.
- Provided tax exemption and private use advice with respect to various tax exempt bond issuances.
- Obtained tax exempt status for a university supporting organization engaged in developing a research park and advised the client with respect to unrelated business taxable income.
- Served as general counsel representation of a 501(c)(3) faculty practice plan.
- Advised client on equity and equity-like compensation in context of a limited liability company business.



## Professional Honors & Activities

- Chair – Baker Donelson's Corporate Group (2017 – 2024)
- Listed in *Chambers USA* as a leading Corporate/M&A lawyer in Tennessee (2023 – 2025)

- Listed in *The Best Lawyers in America*® for Corporate Law since 2010; Tax Law and Business Organizations (including LLCs and Partnerships) since 2013; Non-Profit/Charities Law since 2016; Corporate Governance Law since 2017; Mergers and Acquisitions Law since 2018; Venture Capital Law since 2020
- Named the Best Lawyers® 2025 and 2023 Mergers and Acquisitions Law "Lawyer of the Year" in Memphis
- Named the Best Lawyers® 2022 Corporate Law "Lawyer of the Year" in Memphis
- Named the Best Lawyers® 2020 Tax Law "Lawyer of the Year" in Memphis
- Named the Best Lawyers® 2016 Business Organizations (including LLCs and Partnerships) "Lawyer of the Year" in Memphis
- Listed in *Mid-South Super Lawyers* (2011, 2012)
- Named to *Memphis Business Journal's* "Women Who Lead: Law" (2022)
- Honoree – *Memphis Business Journal* 2015 Class of Super Women in Business
- Member – Tax Law Section Executive Council of the Tennessee Bar Association
- Member – American Health Law Association
- Member – Arkansas, Tennessee, Memphis and American Bar Associations
- Treasurer – Health Law Section of the Memphis Bar Association (2012 – 2015)
- Member – Association of Women Attorneys
- Board of Directors – United Way of the Mid-South
- Clerk – The Honorable Robert Brown, Arkansas Supreme Court



## Publications

- "What Every Co. Needs to Know About New Federal Corporate Transparency Act," *Memphis Business Journal* (August 2024)
- "Tennessee's Rule Shift for Private Fund Advisers' Registration" (January 2024)



## Speaking Engagements

- "LLCs From Start to Finish," National Business Institute (September 2016)
- "Developer Track: Hotel & Restaurant Development," Tennessee Hospitality & Tourism Law Symposium, Nashville, Tennessee (July 2016)
- "Challenging Provisions of the Tennessee Revised Limited Liability Company Act," Tennessee Bar Association seminar (May 2013)
- "Tax Exempt Organizations From Start to Finish," National Business Institute (June 2012)



## Webinars

- The Corporate Transparency Act: An Introduction (December 2023)



## Education

- University of Florida, LL.M. in Taxation, 1996
- University of Arkansas, J.D., 1994, with high honors
- Vanderbilt University, B.A., 1991



## Admissions

- Tennessee, 1996
- Arkansas, 1994