



John M. Ryan

Mr. Ryan's practice encompasses tax and corporate/securities servicing work.

Tax

Mr. Ryan works with the corporate and individual clients of the firm in a variety of tax areas including REMIC defeasance transactions, low income housing tax credits, foreign tax withholding, tax treaties, tax audits, estate planning, personal trusts, IRA and Keoghs including required minimum distributions, grantor trust qualification, sales tax, offshore tax return preparation and charitable organizations.

Recent Representative Transactions

- Rendering of an opinion to shareholders of a publicly traded company that an exchange of a specified number of shares of one class of common stock for an equal number of shares of another class of common stock was tax-free, even though the values of the exchanged shares differed.
- Creation/qualification of exempt charitable trust supporting organization under a will where the decedent died in the early 1970's.
- Drafting and negotiation of tax gross up language for a multi-lender multi-borrower international loan facility.
- Rendering of an opinion that the defeasance of a mortgage which is part of a REMIC trust did not cause a taxable event.
- Transfer of a hard to value limited liability company holding real estate assets from decedent's IRA to beneficiary's IRA.

Corporate/Securities Servicing

Mr. Ryan works with the global securities servicing and fiduciary businesses of the firm's financial services clients in the areas of corporate trust and a broad range of securities services and financial products. These include tender option bond programs, insurance trusts, and LLCs. Mr. Ryan negotiates account control agreements, custody agreements, trust indentures, fiscal agency agreements, non-disclosure agreements, mortgage custodial agreements, collateral account control agreements, computer services agreements and website information agreements.

Recent Representative Transactions

- Negotiation of an indenture for the issuance of commercial paper notes.
- Negotiation of account control agreement to hold assets pledged under an ISDA CSA.
- Negotiation of depository pledge agreement to accept assets from a depository bank to serve as collateral for the deposits of a

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EDUCATION

The College of the Holy Cross (A.B., 1983)

Georgetown University Law Center (J.D., 1987)

New York University (LL.M., Taxation, 1990)

PRACTICES & INDUSTRIES

Corporate Trust

Credit Enhancement

Derivatives Law

Securities and Securities Services

Tax

ADMISSIONS

New York and Connecticut, 1987

PROFESSIONAL ACTIVITIES

New York State Bar Association (Tax Section)

RELATED NEWS

Update on Federal Tax Reform -

October 2017

October 19, 2017

Tax Techniques

October 06, 2016

Longevity Annuities

October 06, 2016

municipality at the bank.

- Negotiation of a mutual fund custody agreement.