

JAMES S. BLACK

PRINCIPAL, Spokane Office

717 W. Sprague Ave., Suite 1600
Spokane, Washington 99201-0466

Phone: (509) 623-2031

Direct Fax: (509) 363-2466

Email: jblack@lukins.com

Website: www.lukins.com



AREAS OF EMPHASIS

- Business
- Estate Planning
- Real Estate
- Tax

ADMITTED TO PRACTICE

- States of Washington and Idaho

EDUCATION

- New York University, LL.M., 1974
- University of Washington, J.D., 1973
- University of Washington, B.A., Economics, 1970

HIGHLIGHTS

- Supervising Attorney of the Firm's Real Estate Practice Group
- Real Property, Probate and Trust Section executive committee member
- Awarded an AV Preeminent 5 out of 5 rating by Martindale-Hubbell
- The Best Lawyers in America – Tax and Real Estate Law – 25 year
- Named Spokane's Best Tax Lawyer of the year 2011 by Best Lawyers in America
- Selected by *Washington Law & Politics* as a Super Lawyer – 2000-2008
- 2005 Spokane/Coeur d'Alene Magazine Best Commercial Real Estate Lawyer
- 1993 President Spokane Estate Planning Council

REPRESENTATIVE CLIENTS/TRANSACTIONS

- Structure of Real Estate Entities, Limited Partnerships, LLCs, Corporations
- Mergers and Acquisitions
- Corporate Sale and Acquisitions
- Corporate Mergers – Stock for Stock and Statutory Mergers
- Wills, Trusts, and other forms of Estate Planning Vehicles
- Probate
- Federal Income, Estate, and Gift Taxes
- Washington State Sales, B&O, and Excise Tax Issues
- 1031 Exchanges