



**Partner**  
**Chair, Tax Group; Executive Committee Member**

1500 Market St., Suite 3500E  
Philadelphia, Pennsylvania 19102  
Phone (215) 575-7201  
Fax (215) 575-7200  
jschmehl@dilworthlaw.com

**Assistant:**  
Judy Palumbo  
Direct (215) 575-7197  
jpalumbo@dilworthlaw.com

**Practices**

Tax  
White Collar/Government Investigations  
Philanthropic & Non-profit  
Employee Benefits  
Mergers & Acquisitions  
Bankruptcy & Insolvency

John Schmehl advises clients on tax aspects of mergers and acquisitions; spin-off, split-off, and split-up transactions involving the tax-free division of assets; structuring executive compensation plans, including advice on golden parachutes and §409A deferred compensation issues; preservation of net operating losses and §382 studies; insolvency and bankruptcy planning, including forgiveness of debt issues; §1031 like-kind exchanges; S corporations; formation of limited partnership and limited liability companies; and state and local tax issues. With four years' experience as an IRS trial attorney, John continues to advise clients in tax controversies from audit to appeal to litigation, both in the United States Tax Court and in tax refund litigation in District Court or the Court of Federal Claims. He also advises on private letter rulings and technical advice, on IRS collection matters, and works with the firm's Corporate Investigations/White Collar Group to defend fraud and criminal tax investigations.

**Education**

LL.M., Taxation, Temple University School of Law, 1982

J.D., *cum laude*, Pennsylvania State University Dickinson School of Law, Editor of *Dickinson Law Review*, Edwin Polisher and Prentice-Hall Awards in Taxation, 1978

B.A., *cum laude*, Psychology, Muhlenberg College, 1975

As an IRS District Counsel attorney, John advised revenue agents, revenue officers and special agents in civil, collection and criminal tax matters.

**Representative Experience**

- Represents one of the country's largest tax insurance underwriters in a variety of acquisitions, spin-offs and other tax matters, and representations and warranty coverage for tax matters.
- Represents large family trust in Tax Court litigation on substantial capital gain issue.
- Advises large city newspaper on bankruptcy tax plan.
- Represents executives of large cable companies in defense of civil and criminal tax charges.
- Successfully represented executives in responsible person penalty litigation.
- Successfully represented NBA referee before Department of Justice to avoid prosecution.
- Pro Bono representation of the Milton Hershey School Alumni Association 2003 – 2007 in quest for standing to challenge joint action of the Hershey Trust and Pennsylvania Attorney General.

**Bar Admissions**

Supreme Court Pennsylvania, 1978  
United States Tax Court, 1978  
United States Court of Appeals Third Circuit  
United States District



## JOHN W. SCHMEHL

Court Eastern District of  
Pennsylvania  
United States Court of  
Federal Claims

### **Client Successes**

- Philadelphia Inquirer, Daily News and Philly.com Acquisition

### **Professional and Community Activities**

- Member, American Bar Association, Tax Section
- Former Member of Tax Council, Philadelphia Bar Association, Tax Section

### **Speeches and Presentations**

- Presented on “American Recovery and Reinvestment Act of 2009” for the Delaware County Bar Association and Neumann University in 2009.
- Frequent Past Lecturer at Penn State Tax Conferences on S Corporations.

### **Professional Recognition**

- BNA Tax Management Advisory Board Member.
- *Super Lawyers*, 2004 – 2017.

### **NEWS / EVENTS**

#### **Press Releases**

- Allentown Financings Win Bond Buyer Northeast Deal of the Year
- Dilworth Attorneys Named 2014 Pennsylvania Super Lawyers and Rising Stars
- Dilworth Attorneys Named 2015 Pennsylvania Super Lawyers And Rising Stars
- Dilworth Attorneys Named 2016 Pennsylvania Super Lawyers And Rising Stars
- Dilworth Attorneys Named 2017 Pennsylvania Super Lawyers and Rising Stars
- Twenty-One Dilworth Attorneys Named 2018 Pennsylvania Super Lawyers and Rising Stars
- Nineteen Dilworth Attorneys Named 2019 Pennsylvania Super Lawyers and Rising Stars

#### **Media Coverage**

- John Schmehl, co-authored an Op-Ed piece in The Philadelphia Inquirer
- John Schmehl, co-authored an Op-Ed piece in The Harrisburg Patriot-News

### Articles

- School Faces Heavy Burden in HIV-Positive Teen's Bias Suit
- "How Tax Reform Could Impact The Bottom Line of Jersey Businesses" By Dilworth's John W. Schmehl (Pages 33-34)

### E-Alerts

- Tax Reform Update
- Pennsylvania Businesses Subject to the New 1099-MISC Withholding Tax Requirements for Payments to Certain Out-of-State Contractors and Lessors
- SCOTUS Hands Down Landmark State Sales Tax Case: No More Physical Presence Standard
- Join Dilworth Paxson's Tax Group for a Seminar in Princeton, NJ on August 23: "Understanding the Tax Cuts and Jobs Act"
- IRS CURTAILS STATES' CONTINUED FIGHT FOLLOWING TAX REFORM: PER IRS LAST DAY FOR CONTRIBUTIONS IS TODAY.
- Join Dilworth Paxson & Citrin Cooperman for a Seminar on December 12: "Business Planning & Tax Reform Changes - Understanding The Impact to You & Your Business"
- HELD: Disallowance of all Business Expenses of a Marijuana Business is Constitutional; Industry Faces Onerous Tax Burden