



James E. Croker, Jr.

Senior Counsel

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Related Services

Tax ■ Federal & International Tax ■ Corporate & Finance ■ Real Estate ■ Joint Ventures & Investments
■ Tax Policy & Regulation ■ Government & Economic Incentives ■ International ■ Opportunity Zones

With more than 35 years of experience, Jim provides tax advice to REITs, funds, fund sponsors, corporations, and institutional investors for domestic and cross-border transactions.

Jim Croker is senior counsel in Alston & Bird's Federal & International Tax Group. He advises U.S. and non-U.S. corporations, real estate investment trusts, investment banks, financial institutions, pension funds, investment funds, and individuals on structuring domestic and cross-border acquisitions, dispositions and joint ventures, REIT IPOs and secondary offerings, fund formations, alternative energy projects, outsourcing transactions, real estate investments, timber investments, tax treaty issues, and transfer pricing.

Jim has lectured on various tax issues, including non-U.S. investment in REITs, structuring non-U.S. investments in U.S. real estate, REIT compliance issues, structuring cross-border acquisitions, international taxation of electronic commerce, earnings and profits, foreign tax credits, transfer pricing, competent authority proceedings, tax treaty planning, and U.S. and European tax developments.

Representative Experience

- Represented issuers and underwriters in billions of dollars of offerings of REIT securities, as well as representing REITs before the IRS, and in structuring joint ventures, property acquisitions and dispositions, REIT compliance, and mergers and acquisitions.
- Represented institutional investors and funds from Australia, Canada, China, Germany, and the Netherlands investing in U.S. real estate, real estate companies, and funds.
- Represented sponsors of, and investors in, hedge funds, private equity funds, real estate funds, debt funds, funds of funds, and qualified opportunity funds.

Education

- University of Virginia (J.D., 1982)
- University of Maryland (B.A., 1979)

Admitted to Practice

- District of Columbia