

**James R. O'Neill | Of Counsel**  
Tax

1825 Eye Street NW  
Washington, D.C. 20006  
+1.202.420.4702  
[rick.oneill@blankrome.com](mailto:rick.oneill@blankrome.com)



James O'Neill focuses his practice on federal and state taxation, including income, estate and gift taxation, estate planning, and trust and estate administration, with significant involvement in real estate and general corporate matters.

He has handled a wide range of trusts and estate matters, including both domestic and international estate planning and the probate and administration of trusts and estates. His estate planning activities include lifetime financial, business succession, retirement-related, and testamentary planning with an emphasis on tax considerations, involving planning with respect to stock options, charitable gifts, life insurance, retirement, and asset protection. He also has litigated trust and estate administration matters ranging from routine estate administration to more complex will contests and estate and inheritance tax litigation.

In addition to his substantial trusts and estates and estate planning activities, James' recent federal and state tax issues include tax-advantaged financing transactions, including equipment, energy project, and preferred stock financings; providing tax planning advice to individuals and businesses; international tax matters; representation of tax-exempt organizations, including obtaining and maintaining tax-exempt status, providing advice on prohibited transactions and unrelated business income issues, and on the structuring of private foundations in connection with estate planning; representation of individuals, businesses, and estates before the Internal Revenue Service, state tax authorities, and courts on a variety of tax issues; and sales and use tax planning and audits.

James' practice also involves real estate and corporate matters, including representation in the areas of commercial leasing, purchase and sale, work-out, foreclosure, and bankruptcy in connection with work-out and foreclosure. His

emphasis on taxation has resulted in an involvement in all aspects of real estate taxation, including tax-advantaged real estate transactions, real estate limited partnerships, REITs, REMICs, like-kind exchanges, and low-income housing developments. Moreover, he has had substantial experience in connection with the secondary mortgage market.

Prior to joining the firm, James was a partner in the corporate and tax groups of two Am Law 200 firms. He also was an instructor of accounting at Southern Methodist University.

## **Admissions**

- District of Columbia
- U.S. District Court - District of Columbia
- U.S. Tax Court
- Virginia

## **Memberships**

- American Bar Association
- American Institute of Certified Public Accountants
- Bar Association of the District of Columbia
- Federal Bar Association

## **Education**

- Southern Methodist University, BBA
- Southern Methodist University, JD

## **Recognitions**

- 2015–2022, listed in Capital Pro Bono Honor Roll
- 2014, Bread for the City Good Hope Award

## **Professional Activities**

James is a certified public accountant (Texas; Maryland). He participates in the American Bar Association (Taxation Section), the Federal Bar Association (Taxation and Housing Law Committees), and the District of Columbia Bar Association. He also is a member of the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants, and the Texas Society of Certified Public Accountants.

James serves as a member of various community and civic organizations, including as a committee member for the March of Dimes, Greater Washington Area. He previously served as a representative of the Montgomery County, Maryland Council

to the Maryland Task Force on Land Records and on Bar Association and Accounting Association Study Committees on tax and trust and estate administration matters.