



## Clifton B. Clark

Member

### Lexington Office

100 West Main Street

Suite 700

Lexington, KY 40507

(O): 859.288.2837

(F): 859.252.0688

(C): 859.619.6626

[cbclark@jacksonkelly.com](mailto:cbclark@jacksonkelly.com)

**Clifton B. Clark is a Member of the Firm's Banking, Equine, Financial Services and Coal industry groups. His practice focuses primarily on corporate structuring, tax, finance, commercial lending, and mergers and acquisitions. He serves as Group Leader to the Firm's Tax Practice Group and Managing Member of the Lexington office.**

Clifton works with both large corporations and small business owners to help them achieve their long-term strategic objectives. He guides clients through complex legal issues which range from the initial formation through all aspects of running the business, including corporate structuring, capitalization, financing, contract negotiation, secured transactions, and mergers and acquisitions.

Practical and efficient are the words Clifton lives by when it comes to helping business owners resolve legal issues – he knows that business owners have a lot on their plate, and he prides himself on offering practical solutions and helping business owners navigate complex legal issues.

From sophisticated coal transactions to investment banking and non-profit organizations, Clifton's experience is wide-ranging. Clifton has represented individuals and business clients of all sizes in industries including manufacturing, marketing, wholesale and retail sales, mining, banking and insurance, coal and natural resources, and the healthcare and pharmaceutical industries.

In addition to being an attorney, Clifton is a Certified Public Accountant (CPA), making him uniquely positioned to provide the best counsel to his clients in issues relating to tax and commercial law. He is admitted to practice before the United States Tax Court and represents clients in matters before the Internal Revenue Service and the Kentucky Department of Revenue. If it's tax or business related, Clifton can help.

## Awards

- *The Best Lawyers in America*© for Tax Law (2023-2024)
- Rated "Distinguished" by Martindale-Hubbell

## Notable Legal Experience

- Represented coal mining operator in purchase of existing operations and long-term coal reserves
- Served as outside general counsel to non-profit organization with annual revenues in excess of \$50 million
- Represented manufacturer of commercial building products in financing and capital raising initiatives
- Represented affiliate of a publicly-traded foreign corporation in acquisition of a coal company valued at approximately \$20 million, including advising regarding U.S. holding company structuring, federal and state income tax implications

and negotiation, documentation and closing of acquisition transaction

- Represented lender in loan transaction associated with the acquisition of coal company valued at approximately \$50 million
- Advised lender on real property and regulatory issues associated with acquisition and lending transaction and the issues relating to the perfection and priority of secured interests in collateral of target company
- Represented family-owned manufacturing corporation in negotiation and documentation of term loan and revolving credit facility with regional lender
- Served as corporate counsel to pharmaceutical manufacturing company
- Served as counsel to franchisor of regional quick-casual restaurant chain with approximately 300 company owned and franchised locations in negotiation and documentation of joint venture transaction with national restaurant chain

## Work History

- Jackson Kelly PLLC (2012-Present)
- Dinsmore & Shohl LLP, Partner (1997-2012)
- Jackson Kelly PLLC (1995-1997)

## Practices

- Commercial Lending
- Commercial Restructuring
- Employee Benefits & ERISA
- Mergers & Acquisitions
- Opportunity Zones
- Tax

## Industries

- Banking
- Coal
- Energy
- Equine
- Financial Services

## Education

- University of Kentucky College of Law (J.D., 1993)
- University of Kentucky (B.S. in Accounting, *with distinction*, 1990)

## Admissions

- Kentucky (1993)
- U.S. Tax Court (2012)
- U.S. District Court, Eastern District of Kentucky (1995)
- Kentucky Supreme Court (1993)

## Professional Organizations

- Kentucky Society of Certified Public Accountants
- Kentucky Bar Association (Business Law and Taxation Sections)

## Speaking Engagements & Publications

## **Publications**

- “Early professional advice gives you power in business purchase or sale deals,” *The Lane Report* (Oct. 25, 2016)
- “Tax Modernization (HB 272 Makes Sweeping Changes to New Tax Law),” *Kentucky Alert* (Third Quarter, 2005)
- “Buying or Selling a Business? Consider These Tips When Negotiating a Letter of Intent,” *The Lane Report* (Dec. 2004)
- “Securities Law Concerns for Small Business,” *Kentucky Alert*, Fourth Quarter (2004)