



Craig R. Cockrell

Member

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Practice Areas

Business and Corporate Law
Tax Law
Municipal and Public Finance
Mergers and Acquisitions
Trusts and Estates

Education

University of Florida School of Law,
LL.M., Taxation - (2011)
University of Arkansas School of Law
J.D. - (2010)
University of Arkansas,
B.A. in English - (2007)

Bar Admissions

Arkansas

Craig Cockrell is an experienced tax attorney that primarily represents private businesses and families in transactions, estate planning, and related tax matters. He assists clients with business formations and start-ups, stock and asset acquisitions, real estate transactions and like-kind exchanges. He also assists individuals and families with preparing and implementing estate and business succession plans and other wealth transfer strategies. He also works with the firm's municipal finance group providing counsel on the tax-exempt aspects of municipal bond financings to governmental issuers, underwriters and conduit borrowers.

Experience

- Represents buyers and sellers during negotiation, structuring and closing of small and mid-size stock and asset acquisitions, mergers, equity and debt financings, and other business transactions.
- Assists families with the preparation of simple and complex estate plans, including the preparation of wills and revocable trusts, and implementing tax-advantaged wealth transfer strategies employing irrevocable trusts, private foundations and family holding companies.
- Advises developers, investors, and project managers in all aspects of real estate acquisition, development and investment transactions, including structuring investment partnerships and LLCs, raising equity and debt financing, and negotiating purchase and sale agreements.
- Advises clients in all aspects of Section 1031 like-kind exchanges of real estate.
- Counsels clients regarding the legal, tax and practical aspects of small business start-up and operations, including the formation of partnerships, LLCs, and corporations; preparation of partnership and LLC operating agreements; and the preparation of contracts such as leases, employment agreements, and non-competition agreements.
- Provides tax analysis to municipalities, universities, state agencies and underwriters regarding the tax-exempt aspects of municipal bond financing.
- Advises established and start-up non-profit organizations in matters related to incorporation and tax-exemption status.

Professional Recognition

- *The Best Lawyers in America*®: Tax Law (2019-2026)
- *The Best Lawyers in America*®: Trusts and Estates (2020-2026)
- *Mid-South Super Lawyers Rising Star*: Estate and Probate (2013, 2017-2025)
- *Northwest Arkansas Business Journal* 40 Under 40 honoree (2017)

Involvement

- Board of Directors, Junior Achievement of Northwest Arkansas
- Chair (2023-2024)
- Graduate, Arkansas Business Executive Leadership Academy (2021)
- Class of the Heart of America Fellows Institute, American College of Trust and Estate Counsel (2019)
- Committee Member, Mercy Health Foundation Planned Giving Committee
- Arkansas Bar Association