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John Porter is a Senior Partner in the Houston office of the law firm of Baker Botts L.L.P. and a member of the firm's Tax Department.

John's practice focuses on tax and fiduciary litigation. He is nationally recognized for his expertise in representing taxpayers before and against the IRS in estate and gift tax controversies, especially those involving hard-to-value assets. John has served as lead counsel for taxpayers in numerous cases in the United States Tax Court, the Court of Federal Claims, and Federal District Court and has represented taxpayers in many other federal tax audits and appeals. John also has a substantial practice in fiduciary litigation.

John's published decisions in the transfer tax area where he represented the taxpayer include *Estate of Beyer v. Commissioner*, T.C. Memo. 2016-183; *Steinberg v. Comm'r*, 141 T.C. 258 (2013); *Estate of Richmond v. Comm'r*, T.C. Memo 2014-26; *Estate of Petter v. Comm'r*, 98 T.C.M. (CCH) 534 (2009), aff'd, 653 F.3d 1012 (9th Cir. Aug. 4, 2011); *Hendrix, et al. v. Comm'r*, T.C. Memo 2011-133; *Estate of Murphy v. United States*, No. 07-CV-1013, 2009 WL 3366099 (W.D. Ark. Oct. 2, 2009); *Estate of Samuel P. Black Jr., et al. v. Comm'r*, 133 T.C. No. 15 (2009); *Estate of Christiansen v. Comm'r*, 130 T.C. No. 1 (2008), aff'd, 586 F.3d 1061 (8th Cir. 2009); *Holman v. Comm'r*, 130 T.C. No. 12 (2008); *Estate of Jelke v. Comm'r*, 507 F.3d 1317 (11th Cir. 2007); *Litman, et al. v. United States*, 78 Fed. Cl. 90 (2007); *Succession of McCord v. Comm'r*, 461 F.3d 614 (5th Cir. 2006); *Estate of Schutt v. Comm'r*, 89 T.C.M. (CCH) 1353 (2005); *Estate of Bongard v. Comm'r*, 124 T.C. 95 (2005); *Stone v. Comm'r*, 86 T.C.M. (CCH) 551 (2003); *Dunn v. Comm'r*, 301 F.3d 339 (5th Cir. 2002); *Kerr v. Comm'r*, 292 F.3d 490 (5th Cir. 2002); *Jameson v. Comm'r*, 267 F.3d 366 (5th Cir. 2001); *Segerstrom v. United States*, 87 A.F.T.R.2d 2001-1153 (N.D. Cal. 2001); and *Davis v. Comm'r*, 110 T.C. 530 (1998).

John is a board certified specialist in the area of probate, trust and estate law (Texas Board of Legal Specialization). He is also a Fellow of the American College of Trust and Estate Counsel and the American College of Tax Counsel, and the former Chairman of the Tax Litigation and Controversy Committee of the Real Property, Probate and Trust Law Section of the American Bar Association. He is also a recipient of the AEP (Distinguished Accredited Estate Planner) award of the National Association of Estate Planners and Councils.

Education and Honors:

J.D. (cum laude), Baylor School of Law, 1986; Order of the Barristers

B.B.A., accounting, Texas A&M University, 1982

Recognized by Best Lawyers since 2007, and named Best Lawyers' "2019 Houston Litigation and Controversy – Tax Lawyer of the Year," "2016 Houston Litigation – Trust & Estates, Lawyer of the Year," "2015 Houston Litigation and Controversy – Tax Lawyer of the Year" and "2012 Houston Litigation – Trusts & Estates Lawyer of the Year." Named a Texas Super Lawyer in Tax Law by Texas Monthly and Law & Politics Magazine since 2003; recognized in the 2007 - 2013 editions of The Best Lawyers in America for Trusts and Estates; named a "Leader in the Field" for Tax Litigation by Chambers USA, America's Leading Business Lawyers, 2007 – 2011, 2014 – 2016 and recognized for "Wealth Management" by Chambers USA since 2010. Recognized for Private Wealth Law & Disputes by Chambers High Net Worth, 2016 – 2017.