JEFFREY M. FOLKMAN
PARTNER

Hahn Loeser & Parks LLP
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PRIMARY PRACTICES

Business Law

Middle Market

Mergers & Acquisitions

Taxation & Employee Benefits

Nonprofit & Art Law

Fiduciary Litigation

Trusts & Estates

Estate Planning

Taxation & Tax Controversy – Trusts & Estates
Construction

Tax Controversy and Transaction Advice

Estate Planning and Estate Trust Administration

Jeffrey M. Folkman is experienced in all phases of estate and charitable planning for individuals and families, including those where family-owned businesses are involved. Plans range from the modest in size to the very large and sophisticated. He works extensively with corporate trustees, financial planners, insurance agents, accountants and consultants. Jeffrey is also experienced in the administration of trusts and estates.

Corporate and Entrepreneurial Services

Jeffrey is knowledgeable with stock and asset acquisitions, dispositions and mergers, business restructuring, and buy-sell agreements.

He is an advisor to entrepreneurs in establishing, growing and maintaining newly-established business ventures.

Taxation and Employee Benefits

Jeffrey's taxation and employee benefits practice consists of corporate and partnership tax planning, including limited liability companies, partnerships, and S corporations.

Jeffrey is knowledgeable in all phases of ERISA, including the design and implementation of defined benefit pension, profit sharing, cash balance, 401(k) and 403(b) tax-sheltered annuity plans, and employee stock ownership plans (ESOPs), with particular emphasis on ESOPs, S corporation ESOPs and the use of retirement plans to shelter income for highly-compensated employees and owners of the business.

He is experienced in the design and implementation of executive compensation plans of all types, including split-dollar, deferred compensation, restricted stock, phantom stock, and stock option plans, including plans funded through rabbi trusts.

Jeffrey has designed and implemented welfare plans, including health, disability, life and dependent care insurance plans, premium conversion plans, flexible spending accounts, cafeteria plans, and VEBAs.

He is experienced in the design and implementation of corporate or bank-owned life insurance plans (so-called "COLI" and "BOLI" plans).

BAR ADMISSIONS

- State of Florida, 2003
- State of Ohio, 1978

EDUCATION

- Harvard Law School, J.D., *cum laude*, 1978
- Legislative Research Bureau
- Brown University, M.S., Computer Science, 1975
- Brown University, B.A., Applied Mathematics, *magna cum laude*, 1975
- Phi Beta Kappa; Sigma Xi

AWARDS & HONORS

- The Best Lawyers in America®, Employee Benefits (ERISA) Law, 2008-26; Tax Law, 2009, 2012-26; Litigation – Trusts and Estates, 2021-26; Nonprofit/Charities Law, 2021-26; Fort Myers Lawyer of the Year, Tax Law, 2022
- Top Lawyer, Naples Illustrated, Employee Benefits Law, 2018, 2020-23; Tax Law, 2018, 2020-22, 2024; Trusts and Estates, 2025
- FIVE STAR: Best in Client Satisfaction Wealth Managers, 2009-12
- AV Preeminent®, Martindale-Hubbell

MEMBERSHIPS & AFFILIATIONS

- Florida Bar Association, Member

PROFESSIONAL HISTORY

- Partner, Hahn Loeser & Parks LLP, 1986-present; Associate, 1984-85
- Associate, Guren, Merritt, Feibel, Sogg & Cohen, 1981-84
- Associate, Squire, Sanders & Dempsey, 1978-81