

# Douglas L. Longhofer

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## TEACHING EXPERIENCE

### **University of Central Missouri – School of Accountancy**

*Associate Professor of Accountancy*

January 2017 – Present

Courses: Corporate Taxation, Partnership Taxation, Seminar in Tax Research, Introduction to Income Tax

## RESEARCH INTERESTS

Taxation of Partnerships; Real Estate Taxation; Tax Policy

## PROFESSIONAL EXPERIENCE

### **Ernst & Young, LLP – National Tax Department**

*Partnership Transaction Planning Group*

Washington, D.C.

Oct. 2014 – Dec. 2016

Advised clients on partnership tax matters, including formation, operation, restructuring, and disposition issues. Worked on Up-C and Up-REIT formation transactions and public offerings. Drafted client tax opinions on partnership and real estate tax matters, including sales of partnership interests, disguised sales, section 1031 exchanges, and private-equity income allocations. Helped EY tax professionals in local offices analyze challenging tax technical matters related to partnerships and real estate. Lead internal firm tax technical trainings and professional development seminars on partnership tax matters and new partnership tax guidance. Drafted client and firm tax alerts on new tax legislation, regulations, IRS rulings, and court decisions.

### **United States Tax Court**

*Judicial Law Clerk to the Honorable Judge L. Paige Marvel*

Washington, D.C.

July 2013 – Oct. 2014

Prepared draft Tax Court opinions and orders pertaining to all areas of tax law. Drafted memoranda regarding various substantive and procedural tax issues. Reviewed and edited opinions with Judge Marvel prior to publication.

### **Joint Committee on Taxation, United States Congress**

*Tax Legislative Counsel Intern*

Washington, D.C.

2013

Researched partnership, corporate, and international tax issues related to draft legislation. Authored memoranda on the impact of proposed legislation and participated in legislative drafting sessions. Worked on small business tax reform discussion draft option 2 released by the House Ways & Means Committee in 2013.

### **Martin, Pringle, Oliver, Wallace & Bauer, LLP**

*Associate Attorney*

*Summer Associate*

Wichita, KS

Sept. 2009 – Aug. 2012

Summers 2007, 2008

Counseled clients on income, corporate, partnership, estate and gift taxation issues. Represented clients in tax matters before the IRS and the Kansas Department of Revenue. Assisted clients with business formation, estate planning, and family business succession planning.

## PUBLICATIONS

- *A Financial Analysis of Disguised Sales of Partnership Interests*, 172 TAX NOTES FEDERAL 373 (July 2021) (Co-authored with Bradley Borden, Martin E. Connor, Jr., and Nastassia Scherbatsevich), republished by Practising Law Institute, The Partnership Tax Practice Series (2021).
- *Rethinking Book-Tax Disparities and Partnership Distributions*, 170 TAX NOTES FEDERAL 711 (Feb. 2021 (Co-authored with Bradley Borden).
- *Eroding Conservation, Preserving Abuse—A Flawed IRS Strategy*, 169 TAX NOTES FEDERAL 1259 (Nov. 2020) (Co-authored with Katherine Jordan) (*selected “Best of 2020” by Tax Analysts/Tax Notes*).
- *Interest Dilution as Contribution-Default Remedy in LLCs and Partnerships*, 6 NOTTINGHAM INSOLVENCY AND BUSINESS LAW JOURNAL 8 (Sept. 2018) (Co-authored with Bradley Borden).
- *Proposed Anti-Fee Waiver Regulations: A Blueprint for Waiving Fees?*, 57 TAX MGMT. MEMORANDUM 87 (Mar. 2016) (Co-authored with Bradley Borden and Lena Smith).
- *Proposed Section 751(b) Regulations: An “Exchange” for the Better?* 123 J. TAX’N 52 (Aug. 2015) (Co-authored with Bryan Rimmke).
- *The Liability-Offset Theory of Peracchi*, 64 TAX LAW. 237 (2011) (Co-authored with Bradley Borden), republished by Practising Law Institute, The Partnership Tax Practice Series (2014 through 2021).
- *The Effect of Like-Kind Property on the Section 704(c) Anti-Mixing Bowl Rules*, 27 TAX MGMT. REAL EST. J. 131 (Mar. 2011) (Co-authored with Bradley Borden).
- *The Lost Regulations - Section 707 and the Definition of Partner Capacity*, 11 BUS. ENTITIES 16 (2009).

## PROFESSIONAL TEACHING CERTIFICATIONS

**The Association of College and University Educators and the American Council on Education**  
*Certificate in Effective College Instruction* July 2018

## EDUCATION

**Georgetown University Law Center** Washington, D.C.  
LL.M. in Taxation, *with distinction, Dean’s Honors* May 2013  
Honors: Graduate Tax Scholar / Scholarship Recipient

**Washburn University School of Law** Topeka, KS  
J.D., *Dean’s Honors* May 2009  
Honors: Tax Law Certificate, *with distinction*; Business & Transactional Law Certificate, *with distinction*

**Kansas State University** Manhattan, KS  
B.S., Industrial Engineering May 2004

## **PRESENTATIONS**

*Recent Developments in Partnership Taxation*, EY Tax Educators' Symposium, Washington, D.C. (Oct. 2016).

*Proposed Anti-Fee Waiver Regulations: A Blueprint for Waiving Fees?* BNA Tax Management Advisory Board Meeting, New York, New York (Dec. 2015).

*Recent Developments in Partnership Taxation*, EY Tax Educators' Symposium, Washington, D.C. (Oct. 2015).

*Charitable Planning and Taxes You Should Know*, National Business Institute Seminar: Estate Planning, Wichita, Kansas (Jan. 2012).

*The Effect of Like-Kind Property on the Section 704(c) Anti-Mixing Bowl Rules*, BNA Tax Management Advisory Board Meeting, New York, New York (Dec. 2010).

## **PROFESSIONAL MEMBERSHIPS AND CERTIFICATIONS**

Licensed Attorney – State Bar of Kansas. Admitted to practice before the Kansas Supreme Court, the United States Tax Court, and the United States District Court for the District of Kansas

American Bar Association – Section of Taxation

## **RELEVANT SERVICE**

American Taxation Association – Legal Research Committee (2017-2018)

Paper/Submission Reviewer—American Taxation Association, Journal of Legal Tax Research Conference (2018)

VITA (Voluntary Income Tax Assistance) (2008, 2009, 2017, 2018, 2019)

New York State Bar Association Report on the Proposed Regulations under Section 751(b) (Sept. 2015) (assisted principal author Phillip Gall in drafting report, with Kate Kraus).

The Tax Lawyer –Note Mentor for Student Authors (2013)