



Gary L. Longmore

Shareholder
801-323-3367
glongmore@rqn.com

Practice Areas

Tax Planning and Tax Controversies
Real Estate Transactions and Litigation
Nonprofit and Exempt Organizations
Trust and Estate Litigation
Business Formation, Planning and Transactions
Estate and Trust Planning and Administration

Mr. Longmore represents clients in a wide variety of matters, including estate planning and taxation, planning for closely held businesses, and probate. Mr. Longmore's estate planning practice includes the drafting of basic wills and revocable trusts, as well as the utilization of more sophisticated estate planning techniques such as family limited liability companies and partnerships, dynasty trusts, charitable trusts, irrevocable life insurance trusts, defective grantor trusts, split-dollar agreements, foundations, and charitable support organizations. His estate planning practice also includes estate administration, the probate of estates, the preparation and filing of estate and gift tax returns, reformation of irrevocable trusts, and general tax planning and consultation. Mr. Longmore is a fellow of the American College of Trust and Estate Counsel (ACTEC).

Mr. Longmore's business planning practice includes formation, planning and taxation of professional corporations, C corporation, S corporations, limited liability companies and partnerships. Mr. Longmore drafts stock transfer documents, buy-sell agreements, lease agreements, and all types of agreements and contracts necessary to a company's business operations. Mr. Longmore has a sophisticated pharmacy practice, representing independent pharmacies in many different states on all aspects of their business operations, succession planning, estate planning, and taxation.

Mr. Longmore has an LL.M. in taxation from Denver University, and is a Certified Public Accountant. Mr. Longmore is a frequent speaker on advanced estate and business planning topics, and he is licensed to practice law in Utah and Idaho.

Mr. Longmore has been included on the list of The Best Lawyers in America in Trusts and Estates and maintains an AV Preeminent (5.0) rating with Martindale-Hubbell, which is the highest rating awarded to attorneys for professional competence and ethics. Mr. Longmore has also been voted by his peers throughout the state as one of Utah's "Legal Elite" in the category of Estate Planning (as published in *Utah Business Magazine*).

Education

Denver University, LL.M., Taxation, 1995

University of Idaho, J.D., Business / Taxation, 1994

Idaho State University, B.A., 1990



Prior Professional Experience

- Merrill and Merrill, Pocatello, Idaho, 1998-2000
- Breck Barton and Associates, Rexburg, Idaho, 1995-1998

Admitted to Practice

- Utah State Bar, 2001
- Idaho State Bar, 1994

Professional Affiliations and Memberships

- Fellow, American College of Trust and Estate Counsel (ACTEC)
- Member, Idaho State Bar Association, 1994-present
- Member, Utah State Bar Association, 2001-present
- Member, Idaho State Board of Accountancy, 1990-present