

Edward J. Buchholz

THOMPSON COBURN LLP

Edward J. Buchholz is Co-Chair of the firm's tax practice. He concentrates on all tax aspects of corporate acquisitions and dispositions, both taxable and tax free (including spin-offs). He also advises on recapitalizations, consolidated return matters, net operating loss issues, compensation arrangements (including employment agreements), financial instruments and a large variety of other corporate-shareholder tax matters. Further, he has represented individual and corporate taxpayers in many federal, state and local controversies at all administrative and judicial levels. In addition, he works extensively in the partnership and limited liability company area, especially transactions in the broadcast, private investment, real estate, venture capital, and commodities areas, and transactions involving domestic and foreign joint ventures. He has diverse experience in real estate transactions, asset securitizations and tax-exempt organizations and has a wide range of experience in the in-bound and out-bound foreign areas.

Distinction

Mr. Buchholz, a frequent writer and lecturer, has authored articles on partnership allocations, the uses of redeemable preferred stock, joint ventures between taxable and tax-exempt entities, and the consistency requirement of Section 338. He has served as an Adjunct Professor of Law at Washington University School of Law Graduate LL.M. Program, teaching a course on tax-free reorganizations and at Chicago-Kent College of Law, teaching a course on S corporations. He is an active member in the American Bar Association, Section of Taxation.

Education

- **Columbia School of Law**
J.D. (1972)
Journal of Transnational Law
- **New York University**
LL.M, Taxation (1977)
- **City College of New York**
B.B.A., Accounting, *magna cum laude* (1969)
Beta Gamma Sigma
Editor-in-Chief of college yearbook



Employment

- **Thompson Coburn LLP**
Partner (2000-Present)
- **Sonnenschein Nath & Rosenthal**
Partner (1997-2000)
- **Gallop, Johnson & Neuman**
Partner (1996-1997)
- **Winston & Strawn**
Partner (1988-1996)
- **Bryan Cave**
Partner (1982-1988)
Associate (1981)
- **Milbank, Tweed, Hadley & McCloy**
Associate (1972-1980)

Industries of Concentration

- Publicly and closely-held businesses
- Financial institutions
- Real Estate
- International

Licensure

- Missouri
- Illinois

Languages

- German

Edward J. Buchholz

Publications

- "Leveraged Buy-Outs of Passthrough Entities by Private Equity Funds," *Journal of Passthrough Entities* 25 (July-August 2008)
- "Partnership Distributions versus Guaranteed Payments (and Other Treatments): Complexity and Confusion Reign Supreme" *Journal of Passthrough Entities* 29 (January-February 2006)
- "Tax-Saving Opportunities of Like-Kind Exchanges" *Midwest In-House* (February 2006)
- "Capital Changes Involving S Corporations" *Journal of Passthrough Entities* 33 (January-February 2005)
- "Abandonment of Partnership/LLC Interests: An Old Technique with New Pitfalls" *American Bar Association, E-Dirt Internet Publication* (April 19, 2004)
- "How to Keep Tax Issues from Derailing Your Company's Acquisition" *Midwest In-House* (April 2004)
- "Recent Developments and Observations" *Journal of Passthrough Entities* (2001-2004)
- Practising Law Institute Coursebooks *Tax Planning for Domestic and Foreign Partnerships, LLCs, Joint Ventures and Other Strategic Alliances* (2001-2004)
- "New Regulations Amend Partnership Basis Step-Up Provisions Under Code Sections 734, 743 and 755" *Journal of Passthrough Entities* 39 (July-August 2000)
- "Substantiality Under Section 704(b)—Some Forgotten Issues and Some Ancient Concepts Revisited" *19 University of Virginia Tax Review* 2 (Fall, 1999)
- Practising Law Institute Coursebooks *Tax Strategies For Corporate Acquisitions, Dispositions, Spin-Offs, Joint Ventures, Financings, Reorganizations and Restructurings* (1997-2004)
- "Unified Partnership Audit Procedures: A Reprise and Some Practical Observations" *2 Journal of Passthrough Entities* 5 (May-June 1999)
- "The IRS's Whole Hospital Joint Venture Ruling: Guidance or Confusion" *76 Taxes* 11 (June 1998)
- "The New Section 305(c) Regulations: Past, Present and Future" *23 The Journal of Corporate Taxation* 224 (Autumn 1996)
- "Perfecting on Foreign Subsidiaries—Avoiding Section 956 of the Internal Revenue Code" *The Secured Lender* (July/August 1995)
- Chapter on "Acquisitive Reorganizations" *Corporate Tax Service, publication by Mathew Bender Inc.* (1988)
- "The Section 338 Consistency Requirements—Inconsistencies and Incongruities" *13 The Journal of Corporate Taxation* 283 (Winter 1987)
- "Dealing with Unwanted Assets in Connection with Corporate Mergers and Acquisitions" *38 The Tax Lawyer* 161 (Fall 1984)
- Report on Proposed Regulations on Continuity of Business Enterprise *New York State Bar Association, Tax Section* (1980)

Speaking Engagements

- Discussion Regarding Regulations with Respect to Substantiality and Issues Developing Since 1984 Panelist, American Bar Association, Partnerships Committee (May 2000)
- Featured Speaker, Federal Corporate Tax Update-Legislative and Case Law Changes, "The Section 305 Regulations on Redeemable Preferred Stock and the New Concept of Nonqualified Preferred Stock: The Good, the Bad and the Ugly" 59th Annual Minnesota State Bar Association Tax Institute (1999)
- "Code Section 304: A Primer" Panelist, American Bar Association, Tax Section, Corporate Tax Committee (August 1998)
- Speaker Advanced Conference on Commercial Real Estate Leases (1997-2000)
- "Open discussion: General Corporate Tax Current Developments" Panelist, American Bar Association, Tax Section, Corporate Committee meeting (May 1997)
- "Commercial Mortgage Securitization" Speaker, Financial Advisory Council (June 1994)
- "Securities Partnerships" Panelist, American Bar Association, Tax Section, Partnerships Committee meeting (August 1993)

Edward J. Buchholz

- Mini-Program on Structuring Participating Loans Panelist, American Bar Association, Tax Section meeting (May 1993)
- "Tax Consequences of Participating Debt Issued by Partnerships" Panelist, American Bar Association, Tax Section, Partnerships Committee meeting (February 1992)
- "The Consolidated Section 382 Regulations and Related Party Debt" Panelist, University of Chicago, Annual Federal Tax Conference (October 1991)
- "Tax Planning After Prudential Lines" Panelist, American Bar Association, Tax Section, Corporate Tax Committee meeting (August 1991)
- "Planning and Pitfalls: S Corporations and Taxable Corporations" Speaker, N.Y.U. Real Estate Institute meeting (May 1991)
- "Advanced Tax Planning for Closely-Held Businesses" Speaker, American Bar Association, Section of Taxation, Annual Advanced Study Sessions (February 1991)
- "Structuring the Business Enterprise for the Entrepreneur" Speaker, Notre Dame Tax and Estate Planning Institute (October 1990)
- "Tax Problems Involving Affiliated Corporations" Panelist, University of Chicago, Annual Federal Tax Conference (October 1990)
- Panel on, "Section 305 and its Impact on the Use of Stock in Dividends, Financings and Recapitalizations" Moderator, American Bar Association, Tax Section, Corporate Tax Committee meeting (May 1990)
- "The Rehabilitation Tax Credit" Speaker, N.Y.U. Real Estate Institute (May 1990)
- "Mini-Program on New Section 355 Regulations" Panelist, American Bar Association, Tax Section meeting (May 1989)
- "The New Loss Carryover Rules" Speaker, Tulane Tax Institute (October 1989)

Professional Affiliations

- **Equipment Leasing and Finance Association**
Member, Service Providers Business Council Steering Committee (2008-2010)
- **American Bar Association**
Tax Section, Corporate Tax Committee, Chairman of the Subcommittee on Carryovers (1988-1991)
- **Chicago-Kent College of Law**
Adjunct Professor, Graduate Program in Taxation, course in Tax Planning for S Corporations and Closely-Held Businesses, 1994-1996
- **Washington University School of Law**
Adjunct Professor, Graduate LL.M. Program, course in Tax-Free Reorganizations, (1983-1988)
- **Committee on Sales, Exchanges and Basis**
Reporter of New Developments in Non-Recognition Transactions, (1977-1980)
- **Journal of Passthrough Entities**
Member of Advisory Board