



Jamison K. Shipman

Counsel

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Jami Shipman handles all aspects of federal income taxation, including entity formation and dissolution, corporate reorganization, S corporation issues, partnership and limited liability company issues and tax disputes with the IRS. Jami has significant experience in rendering tax advice with respect to structuring and negotiating mergers and acquisitions.

Jami also advises public charities, private foundations, social welfare and other tax-exempt organizations on a variety of legal issues and transactions, including qualification for exempt status, charitable contributions, intermediate sanctions, private foundation rules, unrelated business income tax, for-profit subsidiaries, lobbying and political activities and corporate governance.

Some examples of the type of work Jami performs related to his practice include:

- Analyzing the legal and tax implications associated with whether certain instruments should be considered equity or debt;
- Advising on tax impact of amendments to debt instruments;
- Guiding private foundations on various issues associated with fulfilling grant requirements, including qualifying distributions and program-related investments;
- Structuring mergers, acquisitions and other business transactions in a tax-efficient manner, including structuring related to tax-free reorganizations and installment sales;
- Advising on partnership and S corporation tax issues; and

Areas of Focus

Services

[Corporate & Business](#)

[Tax](#)

[Corporate Tax & Transactions](#)

[Taxation of Partnerships & Other Pass-Through Entities](#)

Sectors

[Blockchain & Cryptocurrency](#)

[Nonprofit & Tax-Exempt Organizations](#)

- Issuing tax opinions and obtaining private letter rulings regarding the tax treatment of certain types of transactions for both for-profit and non-profit corporations.

Jami is currently an Associate Professor of Accounting at Rockhurst University, where he teaches a variety of tax and business law courses, including Individual Taxation, Corporate and Partnership Taxation, and Business Law. He is also the site coordinator for the Volunteer Income Tax Assistance program offered to low-income taxpayers at Operation Breakthrough.

Credentials

Education

- Marquette University, M.S., Accounting Analytics, 2025
- University of Missouri-Kansas City School of Law, LL.M., Taxation, 2005
- University of Kansas School of Law, J.D., 2003
- University of Northern Iowa, B.A., Accounting, 1997

Bar Admissions

- Kansas
- Missouri

Publications

- Author, "[The Challenges of Determining When to Deny Exemption Applications](#)," *Tax Notes Today*, February 13, 2023
- Author, "Proposed Regulations Address Tax Treatment of Modifications of Debt Made to Transition Away from LIBOR," *ATA Journal of Legal Tax Research*, May/June 2021
- Co-author, "Classifying Workers – Common-law employee or independent contractor?" *National Association of Tax Professionals – TAXPRO Journal*, Summer 2021
- Co-author, "Accountable Plans – How the employee and the employer can both benefit," *National Association of Tax Professionals – TAXPRO Journal*, Summer 2020
- Author, "Private Foundations, Self-Dealing, and Fundraising Events," *Tax Notes Today*, January 27, 2020
- Author, "[IRS Focuses on UBI and Compensation](#)," *The Asset*, Missouri Society of Certified Public Accountants, January 2014
- Author, "[Contributions to Charity's Wholly Owned LLC Deductible Under Long-Awaited Regs.](#)," *Taxation of Exempts*, March/April 2013

- Author, "[Private Foundations and Co-Investments – Another Reason There is No Self-Dealing](#)," *Taxation of Exempts*, July/August 2012
 - Author, "[IRS Guidance on Contributions to a Charity's Wholly Owned LLC Still Missing](#)," *Taxation of Exempts*, September/October 2011
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Professional Activities

- American Bar Association, Tax Section
- Kansas City Metropolitan Bar Association
- The Missouri Bar
- Missouri Society of CPAs
- State of Missouri, CPA Certification, 1999

Community Involvement

- Rockhurst University, Associate Professor of Accounting, 2014-present
- Operation Breakthrough, Volunteer Income Tax Assistance Site Coordinator, 2016-present