



Gary L. Longmore

Shareholder

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Practice Areas

Business Formation, Planning and
Transactions

Estate and Trust Planning and
Administration

Nonprofit and Exempt Organizations

Real Estate Transactions and Litigation

Tax Planning and Tax Controversies

Trust and Estate Litigation

COVID-19 Response Team

Mr. Longmore is a fellow of the American College of Trust and Estate Counsel (ACTEC) and the Chair of the Ray Quinney & Nebeker Tax, Trusts and Estate Planning Section. 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, irrevocable life insurance trusts, defective grantor trusts, and split-dollar agreements. Mr. Longmore also focuses on the coordination and integration of clients' multi-generational estate planning and wealth preservation strategies and family offices with their charitable objectives, utilizing private foundations, charitable trusts and other strategies. 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 has extensive expertise and experience in trust litigation and dispute resolution. Most disputes are resolved without litigation but when necessary, he can call on the firm's formidable trust and estate litigation group.

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 business succession agreements and contracts necessary to a company's business operations.

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 recognized by Chambers USA High Net Worth 2020 Guide in Private Wealth Law (Band 1). He has been included on the list of The Best Lawyers in America© 2021 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," as published in Utah Business Magazine (2005, 2007-2015, 2018-2020).

EDUCATION

Denver University, LL.M., Taxation, 1995

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

Idaho State University, B.A., 1990

PROFESSIONAL EXPERIENCE

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

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