Phillips Murrah P.C. | Attorneys & Counselors at Law | phillipsmurrah.com - 101 N. Robinson Avenue, Thirteenth Floor, Oklahoma City, OK 73102 | 405.235.4100



# Jessica N. Cory

#### **ASSOCIATE**

Jessica N. Cory represents businesses and individuals in a wide range of transactional matters, with an emphasis on tax planning.

#### **CONTACT**

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## **Oklahoma City**

405.235.4100 Main 405.552.2472 Direct 405.235.4133 Fax

#### **Dallas**

214.434.1919 Main 214.434.1370 Fax

## **PRACTICE AREAS**

- Business Law
- Tax Controversy
- Mergers and Acquisitions
- Private Wealth, Estate Planning and Business Succession
- Tax Law

# **EDUCATION**

- Southern Nazarene University (B.S., summa cum laude, 2009)
- University of Oklahoma College of Law (J.D., with highest honors, 2012; Order of the Coif; Order of Barristers; Oklahoma Law Review)
- New York University (LL.M., Taxation, 2015; Tax Law Review Graduate Editor)

#### **ADMISSIONS**

- 2012, Oklahoma
- 2015, Texas
- 2013, United States Tax Court

### **BIOGRAPHY**

As a tax attorney, Jessica N. Cory represents businesses and individuals in a wide range of matters, including general tax planning, business succession planning, and the structuring of complex transactions.

Jessica has advised clients regarding corporate and general business matters, including choice of entity, formation, tax-free reorganizations, acquisitions and dispositions, and tax planning. She has particular experience working with flow-through entities, including disregarded entities, limited liability companies, partnerships, and S corporations. Jessica has also successfully represented clients in disputes with the Internal Revenue Service.

Prior to entering private practice, Jessica gained valuable experience service as a judicial clerk for United States District Court Judge Robin Cauthron in the Western District of Oklahoma. She then received her Masters of Law in Taxation at New York University School of Law and worked for a law firm in Houston, Texas before joining Phillips Murrah. Jessica is licensed in both Oklahoma and Texas.

Jessica has written and presented on a variety of tax topics, including choice-ofentity in light of the 2017 tax reform, the tax implications of foreign ownership of real property, changes to the partnership audit procedures enacted in 2015, and defending against the trust fund recovery penalty.

Jessica grew up in Killeen, Texas but now lives in Oklahoma City, Oklahoma. In her free time, she enjoys spending time with friends and family, traveling, and training for her next race.

### **EXPERIENCE**

- Represented large privately-held companies and their owners in tax-free reorganizations and taxable acquisitions and dispositions
- Drafted opinion letter for a \$500+ million Section 355 split-off transaction
- Assisted foreign individuals with U.S. tax compliance and investment structuring
- Represented individuals and businesses during examination, at IRS Appeals, and in court

## PROFESSIONAL ORGANIZATIONS

- Oklahoma Bar Association
- State Bar of Texas

- 2013, United States District Court for the Western District of Oklahoma
- American Bar Association, Tax Section

#### RECOGNITION

- Best Lawyers® in America: Ones to Watch (2021)
- Super Lawyers by Thomson Reuters: Rising Star (2019)

#### **PUBLICATIONS**

- Jessica N. Cory et al., Effectively Representing Your Client Before the IRS: A
  Practical Manual for the Tax Practitioner with Sample Correspondence and
  Forms, Ch. 16, "Defending the Trust Fund Recovery Penalty Section 6672"
  (2018, 2021)
- Larry A. Campagna & Jessica N. Cory, The BBA Rules Are Coming: Is Your Oil and Gas Partnership Ready?, Oil & Gas Financial J. (2017)
- Jessica Cory, Comment, The Gap Created by E-Commerce: How States Can Preserve Their Sales and Use Tax Revenue in the Digital Age, 8 Okla. J. L. & Tech. 57 (2012)
- Jessica Cory, Oklahoma's Taxation of Intangible Property, 60 St. Tax Notes 715 (2011)
- Phillips Murrah law firm names three new Directors
- Phillips Murrah announces 19 attorneys named to 2021 Super Lawyers list
- Gifting in 2021 is a case of 'Use it or lose it'
- Employer tax considerations for remote work
- Breaking News: IRS issues guidance on Trump's payroll tax deferral order
- Phillips Murrah announces 61 attorneys named to 2021 Best Lawyers lists
- Tax Law Q&A: COVID-19 Tax Issues for Businesses
- Senate Approves CARES Act: Key Tax Changes
- Phillips Murrah announces 17 attorneys named to 2019 Super Lawyers list
- Are partners employees? What the IRS says about taxing partnerships
- Income tax challenges for medical marijuana businesses in Oklahoma
- Income tax challenges for medical marijuana businesses in Oklahoma
- Phillips Murrah's legal team welcomes tax attorney