



## COREY L. MOOMAW

### PARTNER

#### WICHITA OFFICE

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## PROFILE

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Corey Moomaw is a partner with Foulston's transactional and business law practice group in the firm's Wichita office. Corey's practice focuses on tax and estate planning, specializing in income, gift, and estate tax planning for farms and ranches, family businesses, and tax-exempt entities. He utilizes his comprehensive background in taxation, finance, business operations, and agriculture to structure holistic tax and succession plans that maximize value for clients.

### Education

- Georgetown University Law Center (LL.M., Taxation, *with distinction*, 2018)  
Student Note Mentor, *The Tax Lawyer*
- Washburn University School of Law (J.D., *magna cum laude*, 2017)  
CALI Awards: Taxation of Gratuitous Transfers, Civil Procedure II, Mineral Title Examination, Oil and Gas Law, Secured Transactions, Property, Torts; ??????? *Washburn Law Journal*: Notes Editor (2016-2017), Staff Writer (2015-2016)
- Fort Hays State University (M.B.A., 2014)
- Fort Hays State University (B.S. in Agricultural Business, *summa cum laude*, 2012)

### Admissions

- U.S. Tax Court (2018)
- U.S. District Court for the District of Kansas (2017)
- Kansas (2017)

## PRACTICE AREAS

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- Estate Planning & Probate
- Taxation

# FOULSTON

## ATTORNEYS AT LAW

- Renewable Energy, Electric Storage & Transmission
- Energy
- Tax-Exempt/Not-for-Profit Organizations

### INDUSTRIES

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- Energy & Natural Resources
- Agribusiness
- Tax-Exempt/Not-for-Profit Organizations

### RELEVANT EXPERIENCE

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- Legal Extern, Hon. Elizabeth Crewson Paris, United States Tax Court, 2017-2018
- Legal Extern, Hon. G. Joseph Pierron Jr., Kansas Court of Appeals, 2016

### PROFESSIONAL MEMBERSHIPS, AFFILIATIONS, AND HONORS

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- Phillips Fundamental Learning Center, Board of Directors, Member
- Selected by peers for inclusion in *The Best Lawyers in America*® in the area of Trusts and Estates, 2023-2026, and Elder Law and Tax Law, 2026
- Kansas Bar Association
- Wichita Bar Association, Probate and Estate Planning Committee, Chair
- Wichita Business Journal, Emerging Leader Honoree, 2024

### RECENT PUBLICATIONS

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#### 2015

- Rails-to-Trails: A Tale of Uncompensated Kansas Land Takings  
-55 Washburn L.J. 295

### RECENT PRESENTATIONS

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#### 2024

- Estate and Succession Planning for Farmers and Ranchers (Kansas Bar Association, LawLawPalooza: The Elder Law, Tax Law, Real Estate, Probate, and Trust Edition)

# FOULSTON

## ATTORNEYS AT LAW

- Attorneys in Transition Planning (Kansas State University Department of Agricultural Economics, Farm and Ranch Transition Conference)

### 2021

- Bad Moon Rising: Estate Planning Before & After Passage of the President's Looming Proposed Estate and Gift Tax Provisions in the 2021 Congressional Session (Community Foundation of Southeast Kansas, Estate Planning Forum)

### 2020

- Recent Developments in Estate Planning (Foulston Siefkin, Estate Planning Forum)

### 2019

- Recent Developments in Estate Planning (Foulston Siefkin, Summer Estate Planning Forum)
- An Introduction to Oil and Gas Tax (Kansas Bar Association Oil, Gas & Mineral Law CLE)

## COMMUNITY INVOLVEMENT

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- Phillips Fundamental Learning Center, Board of Directors, Member