# Christopher R. Duggan

**Of Counsel**

duggan.chris@dorsey.com

Minneapolis – 612.340.7888

Chris helps clients resolve tax problems, specializing in state and local taxation issues and the unique tax issues of cooperative associations and other membership organizations.

An attorney in Dorsey's Tax Group, Chris assists clients with federal tax issues, audits and appeals, and has special expertise in a wide variety of tax issues involving agricultural, worker, food, purchasing, and other cooperative associations. Chris also advises clients and represents them in administrative proceedings, on minimizing state and local income, sales and use, excise, and business and occupation tax exposure in all states. For over 20 years, Chris has advised and assisted cooperative associations with tax issues relating to cooperative operation and distributions, restructurings, recapitalizations, mergers, and joint ventures. Chris has also assisted clients in converting to and from cooperative status.

## Select Experience

- Tax opinions and advice to various companies on cooperative status and operations.
- Conversion of mining corporation, limited liability tire products company, and moving corporation into Subchapter T cooperatives.
- IRS appeal permitting telephone cooperative to treat gain from sale of telecommunications company stock as patronage-sourced income.
- Recapitalization of cooperative involving exchange of patrons' equities for preferred stock.

## Court Admissions

- U.S. District Courts for the District of Minnesota, the Western District of Michigan, and the Eastern District of Wisconsin
- U.S. Court of Appeals for the Sixth Circuit

## Education

- William Mitchell College of Law (J.D., 2000)
  - *summa cum laude;* Editor, William Mitchell Law Review, 1999-2000
- Northwestern University (Ph.D., British and Early Modern European History, 1993)
- University of Minnesota (B.A., History, 1985)
  - *summa cum laude*

## Bar Admissions

- Minnesota

## Professional Affiliations

- Regular Contributor, TAXFAX section of The Cooperative Accountant
- Member, National Society of Accountants for Cooperatives
- Member, Minnesota Bar Association
- Member, National Council of Farmer Cooperatives
- Member, Selden Society for Study of the History of English Law

## Select Presentations

- Co-presenter, "Litigation Update" at National Intertribal Tax Alliance Annual Conference in Prior Lake, Minnesota, August 2006
- Co-presenter, “Litigation Update” at National Intertribal Tax Alliance Annual Conference in Albuquerque, New Mexico, September 2004
- Co-presenter, “State Taxation in Indian Country,” and “IRS Developments Involving Tribal Tax-Exempt Financings and Other Tribal Matters” at Dorsey & Whitney LLP Workshop on “Current Tax Issues Facing Tribes: Practical Solutions and Opportunities” in Seattle, February 2003
- Co-presenter, “Louisiana Taxation in Indian Country” at the Louisiana-Tribal Tax Summit, a gathering of Louisiana and tribal officials in Kinder, Louisiana, November 2002

---

# Insights

2022

**“Section 501(c)(12) Like Organizations and PLR 202232017,” The Cooperative Accountant (Winter 2022)**

2020

**“The IRS Rules Yet Again that Gain is Patronage-Sourced,” The Cooperative Accountant (Winter 2020)**

2018

**“IRS Rules that Multi-Stakeholdetr Cooperative with Nonproducer Member Class does not Qualify as Section 521 Tax-Exempt Farmers‘ Cooperative,” The Cooperative Accountant (Winter 2018)**

June 22, 2018

**U.S. Supreme Court Hands Down Two Significant Tax Decisions**

December 21, 2017

**New Tax Act**

2017

**“Minnesota Supreme Court Holds St. Paul. Right-of-Way Charges are Taxes,” State**

**Tax Notes, Jan. 23, 2017, at 367 (with Sarah E. Claypool)**

2016

**“NCFC Requests IRS Guidance on the Application of IC-DISC Rules to Farmer Cooperatives,” The Cooperative Accountant (Winter 2016)**

1999

**"Property Owners Beware: The Minnesota Supreme Court has Twice Misconstrued Express Easements," 25 Wm. Mitchell L. Rev. 1545**