

Charles F. Jensen

PARTNER

charles.jensen@stinson.com

Direct: 816.691.2760

Office: Kansas City



Charley's experience in tax matters helps him craft creative and individualized solutions for his clients.

With a deep knowledge of complex tax matters, Charley represents clients in matters related to federal, state and local taxation, business planning and estate planning. He has represented clients in civil tax controversies and criminal tax investigations before the U.S. Tax Court and various district courts and has also served as counsel and co-counsel on state income tax and sales tax cases before the Kansas Board of Tax Appeals and the Missouri Administrative Hearing Commission.

Charley additionally appears for clients at numerous administrative levels in tax controversies involving state and federal income taxation, employment taxes, gift taxes, federal excise taxes, and state sales and use taxes. He has worked extensively in forming nonprofit corporations, obtaining tax-exempt status for them and advising non-profits on the applicability of federal taxes and state laws. Charley also assists clients with purchases and sales of businesses and with general business matters.

PRACTICES & INDUSTRIES

Nonprofit Organizations, Charitable Planning & Foundations

Tax, Trusts & Estates

Income Tax

Private Business

Business Taxation

Corporate Finance

ADMISSIONS

Kansas

Missouri

U.S. Tax Court

EDUCATION

University of Iowa, J.D., *with distinction*

University of Iowa, B.B.A., *with distinction*

Certified Public Accountant, Iowa

STINSON

STINSON LLP \ STINSON.COM

Charles F. Jensen

EXPERIENCE

Charley represents individuals and companies in matters before the Internal Revenue Service and state tax agencies on differing tax issues, including income, estate and gift tax matters, private rulings, sales and use taxes, penalty abatements, obtaining tax exempt status, the applicability of excise taxes to private foundations, and applying unrelated business income tax provisions to public charities.

He advises clients on various business entities available to conduct business and the short- and long-term effects of each choice, creating drafts of documents to form them.

He provides tax and general business advice to closely-held businesses, private foundations and nonprofit corporations, and drafts documents needed for these entities.

Charley prepares all types of filings with the IRS and state tax agencies, including letter rulings and tax returns.

Charley represents individuals and entities concerning potential liability for taxes owed by themselves and others, including state sales taxes and taxes withheld from pay checks but not paid over to the IRS or to state departments of revenue.

RECOGNITIONS

Selected to the 2023, 2024 editions of *Best Lawyers in America*©

Missouri Lawyers Weekly Tax Law "POWER LIST," 2021-2022

PROFESSIONAL & CIVIC ACTIVITIES

Jack J. Isgur Foundation (private foundation), Director and Officer, 1999-present

Kansas City Jazz Orchestra, Director and Treasurer, 2008-2018

Missouri Bar Tax Law Committee, Chair, 2012-2014; Vice Chair, 2017-2018; Chair 2019-2021

Kansas City Metropolitan Bar Association, Tax Committee member, 1984 to present, Chair 1995 and 2005

NEWS

Stinson's Pro Bono Nonprofit Legal Clinic Continues to Serve Kansas City-Area Communities
06.29.2023

STINSON

STINSON LLP \ STINSON.COM

Charles F. Jensen

Stinson Attorneys Assist Pro Bono Client with STEM Initiative to Help Underserved Communities

03.02.2023

152 Stinson Attorneys Selected to the 2023 *Best Lawyers in America* List

08.18.2022

Charley Jensen, Clary Redd and Jay Simpson Named to Tax and Estate Planning "POWER LIST"

04.25.2022

Stinson and Association of Corporate Counsel Hold Virtual Nonprofit and Small Business Pro Bono Legal Clinic

06.16.2021

Charley Jensen, Jay Simpson Named to Top 30 POWER List for Tax Attorneys by *Missouri Lawyers Weekly*

04.27.2021

Stinson Represents Urban Outfitters in Development of New Kansas City Area Facility

08.12.2020

SPEAKING ENGAGEMENTS

Charley has spoken at continuing education programs on various business and tax topics, most recently on state tax issues, entity choices for new businesses, not-for-profit corporation issues, and not-for-profit and charitable issues.

University of Missouri – Kansas City, Taxation Update CLE, January 2015 to present (annually), State and Local Taxation Update

2023 Business Taxation Update

10.18.2023

2023 Business Law Update

03.02.2023

2022 Business Taxation Update

11.02.2022

PUBLICATIONS

"How Charities are Coping with the New Contribution Rules after the 2017 Tax Reforms," *Ingram's Magazine*, January 2019

STINSON

STINSON LLP \ STINSON.COM

Charles F. Jensen

Charley has contributed articles to Missouri Bar publications, the *Journal of Multistate Taxation and Incentives* and other tax publishers on tax topics.

Gain from Goodwill Sale Subject to Minnesota Apportionment as Business Income

12.18.2023

1099-K Reporting: IRS Further Delays the Day of Reckoning

12.01.2023

1099-K Reporting: Is a Day of Reckoning Coming Soon?

11.07.2023

IRS Issues Interim Guidance on Specified Research or Experimental Expenditures

10.18.2023

Owners of a Corporation Pay the Corporation's Expenses; Can Such Expenses be Deducted by the Owners?

12.01.2022

IRS Increases Standard Mileage Rates Starting July 1, 2022

06.16.2022

IRS' Lukewarm Endorsement of LLCs as Section 501(c)(3) Organizations

11.08.2021

Sales and Use Taxes: Kansas and Missouri Move to Impose Collection Obligations on Marketplace Facilitators

07.09.2021

The IRS Provides Relief for Qualified Opportunity Funds and Their Investors

06.10.2020

CARES Act Provides Critical Tax Relief

04.01.2020

STINSON

STINSON LLP \ STINSON.COM