

# **PAUL M. KOHLHOFF**

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## **EDUCATION:**

- 1986            Juris Doctor, Valparaiso University School of Law, Valparaiso, Indiana. Rank: 28/114
- 1981            Bachelor of Science, Business Management, Purdue University School of Management, West Lafayette, Indiana. G.P.A. 5.48/6.0

## **TEACHING EXPERIENCE:**

- 2004 – Present            **Assistant Professor of Law and Director, Low Income Taxpayer Clinic**, Valparaiso University School of Law. Instruct 3<sup>rd</sup> year students on procedural and substantive federal income tax issues. Supervise student representatives in representation of low income taxpayers before the IRS and United States Tax Court. Oversee grant administration for Tax Clinic funding. Also teach courses on tax practice and procedure, tax policy, and international taxation.
- 2002-2003            **Lecturer**, Business Law (GBG 260), Purdue University North Central, Westville, Indiana. Lecturer in the general introduction to business law class for undergraduate management majors.
- Fall 2000            **Adjunct Professor of Law**, Tax Policy Seminar, Valparaiso University School of Law, Valparaiso, Indiana. Conducted tax policy research and writing seminar for 3<sup>rd</sup> year law students.
- 1980-1981            **Economics Teaching Assistant**, Purdue University School of Management, West Lafayette, Indiana. In senior year, selected to teach an introductory macroeconomics course to freshman and sophomore students.

## **LEGAL EXPERIENCE:**

- 1994 - 2004            **Paul M. Kohlhoff**, Attorney at Law, P.C., Valparaiso, Indiana. Private practice of law concentrating in the representation of individuals and businesses in tax, real estate, business formation, wills, trusts, probate, and estate planning matters.

1987 - 1994      **Trial Attorney**, Office of Chief Counsel, Internal Revenue Service, Nashville, Tennessee. Litigated tax cases before the United States Tax Court, and provided legal advice to IRS Agents in audit, estate tax, collection, bankruptcy, refund, forfeiture and criminal tax cases.

1986 - 1987      **Judicial Clerk**, Supreme Court of Indiana, Justice Alfred J. Pivarnik, Indianapolis, Indiana. Researched legal issues presented in civil and criminal appeals, and drafted preliminary opinions in memorandum form.

**MANAGEMENT  
EXPERIENCE:**

2000 – 2002      **Director of Land Acquisition, Indiana Chapter, and Member of Reorganization Task Force**, The Nature Conservancy, Indianapolis, Indiana, and Arlington, Virginia. Directed all land acquisition projects for the Indiana Chapter. Secured project funding, coordinated joint projects with state and federal agencies, and supervised a department staff. One of 12 employees selected by the President and CEO to serve on a task force assigned to develop recommendations for a new organizational structure for the organization's U.S. and foreign country operating units.

1997 - 2000      **Executive Director**, Shirley Heinze Environmental Fund, Michigan City, Indiana. Responsible for project and grant administration, fund raising, employee supervision, and the day to day management of a non-profit land conservation trust. Provided legal advice on real estate, tax, employment law and non-profit governance issues to the 18 member Board of Trustees.

**BAR ADMISSION  
AND LICENSES:**

2002      National Association of Security Dealers (NASD), General Securities Representative License (Series 7 and Series 66).

1987      United States Tax Court, Washington, D.C.

1986      Indiana Bar; Supreme Court of Indiana; and United States District Courts for the Northern and Southern Districts of Indiana.

**PRESENTATIONS:**

- 2005        Innocent Spouse Relief Under I.R.C. Section 6015, Valparaiso University School of Law CLE Seminar, Valparaiso, Indiana.
- 1999        Real Estate 101: A Primer for Executive Directors and Board Members, The Land Trust Alliance National Convention, Snowmass, Colorado.
- 1999        Conservation Easements, The Governor's Conference on the Environment, Indianapolis, Indiana.
- 1998        Land Trusts: How They Operate, The Governor's Conference on the Environment, Indianapolis, Indiana.

**MEMBERSHIPS  
AND COMMITTEES:**

PLEADS Section, Council Member, Indiana Bar Association, 2005  
Woodland Savanna Land Conservancy, Legal Advisor, 2003 – Present  
Indiana Land Protection Alliance, Chair, 1998 - 2004  
Indiana Forest Legacy Program Selection Committee, Member, 1998 - 2001  
Central Indiana Land Trust, Inc., Board Member, 2001-2002  
Chicago Wilderness Steering Committee, Member, 1999 - 2000  
NiSource Environmental Challenge Fund Advisory Committee, Member, 1997 - 2000  
American Inns of Court, Porter County Chapter, Member, 1994 – 1997  
Shirley Heinze Environmental Fund, Trustee, 1995 - 1997