

## C. EDWARD CATHER III

*Shareholder*

### BIOGRAPHY

Prior to his law career, Ed Cather practiced for several years as a certified public accountant with one of the world's largest professional service firms, focusing on tax and business planning. His extensive background in business and accounting enables him to provide a practical business and legal perspective on complex financial issues facing companies and business owners.

#### **Estate and Asset Protection Planning**

Ed works with clients to protect assets, minimize taxes, transfer wealth and transition closely-held businesses. He counsels and assists clients in the utilization of various planning techniques, including the use of grantor trusts, charitable trusts, closely-held entities (limited partnerships and limited liability companies) and irrevocable life insurance trusts. Ed also represents clients in probate and trust administration matters. To learn more, request information or schedule a complimentary consultation, please see the links below.

#### **Tax**

Ed's practice includes federal, state and local tax planning; partnership and corporate tax structuring and planning. He has represented various businesses and individuals before the IRS and state tax commission relating to income, employment, sales and use tax issues. Clients routinely rely on Ed to assist them in structuring transactions and business relationships dealing with tax issues.

#### **Business**

Ed advises clients on legal issues encountered in the business life cycle. He has helped organize or create business entities with many different legal, ownership and management structures. Ed has also represented clients in a wide variety of transactions, including stock and asset purchases and tax-free mergers and reorganizations. He also represents clients in business-related litigation.

#### **Banking and Finance**

From litigation to complex lending transactions, Ed represents clients in all facets of the lending process. His efforts in countless workouts and loan restructures for financial institutions have involved the



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### PRACTICE AREAS

Banking & Finance  
Estate Planning  
Tax  
Corporate Transactions & Securities  
Corporate Governance & Compliance  
Loan & Lease Transactions  
State & Local Taxation  
Wills  
Trusts

### LICENSED/ADMITTED

Idaho

negotiation of claims, analysis of priorities and evaluation of other factors necessary to bring matters to successful conclusion.

The Idaho State Bar awarded Ed the Denise O'Donnell Day Pro Bono Award in November 2015 in recognition of the extraordinary time and effort he volunteered to resolve legal issues for low-income clients.

In February 2016, Ed presented "Estate Planning, Business Success and Asset Protection," to the 36th Class of Leadership Idaho Agriculture.

## ACCOMPLISHMENTS

### Academic

University of Virginia School of Law (J.D., 1999)

Brigham Young University, Marriott School of Management (Masters of Accountancy, 1994)

Brigham Young University, Marriott School of Management (B.S., 1994)

## ASSOCIATIONS

### Professional

Idaho State Bar

Virginia State Bar (inactive)

Eastern Idaho Estate Planning Council, Vice President

Pocatello Estate Planning Council, Past President

ConnectShare, Idaho Falls

Idaho Certified Public Accountant (inactive)

## PRESENTATIONS

"Tax Reporting and Post-Mortem Tax Matters / Probate Disputes and Litigation," NBI Seminar – The Probate Process from Start to Finish (December 19, 2018)

"Tax Law Update," Idaho Law Foundation 2018 Headline News Course (November 30, 2018)

"Challenging IRS Tax Determinations TFRP," 58th Annual Idaho State Tax Institute Conference (November 02, 2018)

"IRS Trust Fund Recovery Penalty," 2018 SHRM Conference (September 06, 2018)

"Estate Planning, Business Succession and Asset Protection," 36th Class of Leadership Idaho Agriculture (February 2016)

"Estate Planning, Business Succession and Asset Protection Issues," Leadership Idaho Agriculture at the Idaho Ag Summit (February 18, 2015)

"Eight Reasons NOT to Have an Estate Plan," Farm Family Business Ownership Succession Workshop