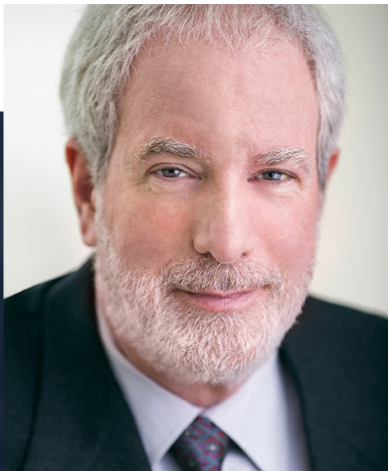

MILLER NASH LLP

William S. Manne Partner

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"I work closely with my clients to help them minimize legal risks and attain their business and personal goals. This often requires balancing complex and often overlapping legal, tax, management, business, financial, and individual considerations to create practical solutions. I understand that my clients have real-world problems that need creative, straightforward, and sometimes scalable recommendations, timely delivered, in a cost-effective manner."

Bill Manne's practice focuses on tax, business, and corporate law matters, with an emphasis on tax-exempt and charitable organizations and business owner exit planning. Bill represents a large array of tax-exempt organizations in all phases of their existence, including formation, qualification for and maintenance of applicable tax-exempt status, compliance, structuring joint ventures or for-profit operations, governance, and related matters.

Bill's practical experience as a financial manager in closely held business enterprises, as well as his certified public accounting experience, management experience, and tax and business law background, allows him to provide valuable services to closely held business owners who are planning for their eventual exit from the business, their younger partner/owners or individuals who are hoping to become owners, or the business entities involved. Bill can help plan and implement such transitions or participate with other professionals by representing clients who are planning or engaging in transactions to accomplish those objectives, including merger or acquisition transactions, restructuring business entities, and implementing equity participation or related qualified or non-qualified benefit plans. Bill understands that clients' principal objectives in such engagements are often to minimize federal and state income taxes and to minimize risk.

Professional Activities

- Multnomah Bar Association, member
- Oregon State Bar, member
  - Tax Section, past chair

Education

J.D., Lewis & Clark Law School (formerly Northwestern School of Law), 1984

B.A., Rochester Institute of Technology, accounting, 1975

Bar Admissions

Washington, 2003
Oregon, 1985

Court Admissions

U.S. District Court, District of Oregon, 2004

U.S. Tax Court, 1997

- Oregon Society of Certified Public Accountants
  - Not-for-profit committee, past chair
  - board of directors, past member
- Washington State Bar, member
- American Bar Association, member
- American Institute of Certified Public Accountants, member

Civic Activities

- Robison Jewish Home, dba Cedar Sinai Park
  - board of directors, past member
  - past treasurer
- Oregon Entrepreneurs Network (OEN), founder

Representative Experience

Nonprofit & Tax-Exempt Experience

- Revised and updated a foundation's articles of incorporation and bylaws to bring them into compliance with supporting organization rules, changes in state nonprofit corporate law, and provide for institutional funds management and administration.
- Assisted two large charities in combining their operations to improve administrative efficiencies, services to their beneficiaries, and improve overall financial strength.
- Formed a family charitable foundation and assisted the entity in structuring its governance and operations. Helped client apply for and receive tax-exempt charitable status from IRS.
- Assisted three charitable organizations with their merger plan and provided post-merger services to confirm continuing real property tax exemption.

Business Transactions

- Assisted a second generation business owner in planning for and implementing a transition of company ownership to family and key employees.
- Led the firm's team as it assisted a second generation family business and long-term firm client with a complex, vertically integrated business structure, as it planned, negotiated, and then sold substantially all its assets to a larger company.
- Counseled three second generation family business owners by providing potential strategies for their eventual transitions from the business.

Business Structure, Governance, & Policies

- Assisted a charity in revising its bylaws, revising its committee and governance structure, and implementing oversight and procedures to maintain appropriate governance records.
- Worked with a local university as it went through the process of closing down, including issues of reformation and placement of endowment funds with other charities.
- Conceived a strategy for and assisted the firm's litigation team in eliminating a charitable use restriction from real property to facilitate sale of the property.

Tax Controversy

- Worked with executive director and founder of a local charity as it addressed reviews by the IRS and Oregon's Charitable Activities Division of the Department of Justice.
- Supervised a team challenging a loss of property tax exemption in Oregon Tax Court on behalf of a charity client.

- Handled appeals and participated in litigation challenging corporate excise taxes imposed by Oregon's Department of Revenue.
- Assisted the trustee of a decedent's estate in addressing a potential excise tax issue.

Publications

- "COVID-19 for Nonprofits: Federal Incentives and Changes," Miller Nash Graham & Dunn, *News You Can Use* (Apr. 2020)
- "CARES Act Provides Temporary Federal Tax Benefits," Miller Nash Graham & Dunn (Mar. 2020)
- "COVID-19 Tax Changes: Employer Recovery of Coronavirus-Related Paid Leave for Workers," Miller Nash Graham & Dunn (Mar. 2020)
- "COVID-19 Tax Changes: Some Tax Returns and Tax Payments Are Postponed," Miller Nash Graham & Dunn (Mar. 2020)
- "Best Practices of Charity and Nonprofit Boards," Thomson Reuters, **Taxation of Exempts** (Nov./Dec. 2018)
- "Tax Act Impacts Exempt Organizations," Oregon State Bar, *Nonprofit Organizations Law Section Newsletter* (Fall 2018)
- "Tax Act Impacts Exempt Organizations," Miller Nash Graham & Dunn, *NW Tax Wire* (Aug. 2018)
- "Charity's Best Practices (or How Best to Avoid The Portland Marathon's Recent Troubles)," Members-Only Newsletter, *Nonprofit Association of Oregon* (June 2018)
- "How the Tax Act Impacts Exempt Organizations," Oregon Society of Certified Public Accountants (OSCPA), *The Oregon Certified Public Accountant* (June/July 2018)
- "Charity's Best Practices (or How Best to Avoid The Portland Marathon's Recent Troubles)," *Road Race Management Newsletter* (June 2018)
- "Sexual Harassment Settlements May Not Be Deductible," Miller Nash Graham & Dunn, News You Can Use (Feb. 2018)
- "The Three Keys to Successful Business Succession Planning," Miller Nash Graham & Dunn, *Estate Planning Advisor* (Oct. 2016)
- "Tax Breaks for Oregon Partnerships, LLCs, and S Corporations," Miller Nash, *NW Tax Wire* (Dec. 2014)
- "Tips for Nonprofit Subsidiary LLCs," Miller Nash (Aug. 2014)
- "Protecting Your Corporation's Right to an Oregon Tax Refund," Miller Nash, News You Can Use (Sept. 2012)
- "IRS Charitable Deduction Gotcha Eliminated for Donated Real Estate," Miller Nash (Aug. 2012)
- "Unrelated Business Income Tax: A Primer," Oregon State Bar, *Taxation Section Newsletter* (Spring 2012)
- "Automobile Donation Programs Come Under Scrutiny," *The Oregon Certified Public Accountant* (Sept. 2011)
- "The Three Keys to Successful Business Succession Planning," *Daily Journal of Commerce* (Oct. 2011)
- "Solid Exit Strategy Requires a Checklist and a Step-by-Step Plan," *Portland Business Journal* (Oct. 2011)
- "Control Your Business's Destiny: Plan to Leave It!" Miller Nash, *Estate Planning Advisor* (Jan. 2011)
- "Who Watches the Watchmen?" Miller Nash, *NW Tax Wire* (Oct. 2010)
- "URGENT: DMV Cracks Down on Charitable Auto Donation Programs," Miller Nash, *News You Can Use* (Dec. 2009)
- "Stimulus Act Tax Saving Opportunities," Miller Nash (Mar. 2009)
- "Charitable Organizations Should Prepare for IRS 'Soft Audit'," Miller Nash, *News You Can Use* (Jan. 2005)
- "Shareholder Surgeons' Bonus Payments Were Disguised Dividends," Miller Nash, *News You Can Use* (May 2001)

Presentations

- "Tax Update, Changes to Oregon's Not-for-Profit Laws, and Oregon Chapter 65," Oregon Society of Certified Public Accountants, 2020 OSCPA Not-for-Profit Conference, co-presenter (Apr. 2020)
- "COVID-19: Legal and Insurance-Related Issues for Nonprofits to Consider," Nonprofit Association of Oregon webinar, panelist (Mar. 2020)
- "Lobbying & Political Activity—What You Need to Know," Oregon Society of Certified Public Accountants, 2019 Not-For-Profit Conference (Apr. 2019)
- "The Impact of Tax Law Changes on Not-for-Profits," Oregon Society of Certified Public Accountants (OSCPA), Knowledge Network (Oct. 2018)
- "Application of New Tax Laws," Multnomah Bar Association (June 2018)
- "Tax Reform—A Panel Presentation," Oregon Society of Certified Public Accountants (OSCPA), Accounting & Auditing Conference, panelist (June 2018)
- "Compliance—How to Know What to Do and Where to Begin," Nonprofit Association of Oregon, moderator (Feb. 2018)
- "Compliance—How to Know What to Do and Where to Begin," OSCPA, moderator (May 2017)
- "How to Manage the Growth and Promote the Mission and What Are the Finance Managers' Roles," OSCPA, What Matters for Not-for-Profits series (Jan. 2017)
- "Business Planning—Overrated or Valuable?" Miller Nash Graham & Dunn, Business Owner Lunch Series (May 2016)
- "Tax and Regulatory Update," OSCPA, Not-for-Profit Conference (May 2016)
- "Setting Executive Compensation – Considerations & Best Practices," OSCPA, Not-for-Profit Conference (May 2016)
- "Tax Issues for the Tax Exempt," OSCPA, Not-for-Profit Conference (Mar. 2016)
- "Alliances, Collaborations and Joint Ventures," OSCPA, What Matters for Not-for-Profits series (Jan. 2016)
- "Tax Issues for the Tax Exempt (or 'I Didn't Know That')," Oregon State Bar, CLE presentation (Oct. 2015)
- "Family Succession—How to Finance the Transition," Miller Nash Graham & Dunn, Family-Owned Business Workshop (May 2015)
- "Diversifying Your Revenue Stream—Where's Your Paddle?" OSCPA, What Matters for Not-For-Profits Series (Jan. 2015)
- "Strategic Planning: Approaches, Benefits, and Challenges," OSCPA, What Matters for Not-for-Profits Series (Sept. 2014)
- "Planning Your Exit/Moving Your Firm into the Future," Associated General Contractors, summer convention (Aug. 2014)
- "Tax Update, Oregon & Washington," OSCPA, Not-for-Profit Conference (May 2014)
- "Executive Briefing on Exit Planning (Business Valuation)," Miller Nash (Feb. 2014)
- "Getting Your Story Told," OSCPA, What Matters for Not-for-Profits series (Jan. 2014)
- "Even the Government Can Be Creative: New Ways to Tax Your Clients," Business Enterprise Institute, 10th Annual Exit Planning Conference (Aug. 2013)
- OSCPA 2013 Not-for-Profit Conference (May 2013)
- "Careers in Accounting," OSCPA, panelist (May 2012)
- "Discussion of State Tax Cases and Issues to Watch in 2011 and Beyond," Council on State Taxation, Pacific Northwest Regional State Tax Seminar (Sept. 2011)
- "The Established Exempt Organization Toolkit," Oregon State Bar Taxation Section, 11th Annual Oregon Tax Institute (June 2011)
- "There is Change Coming to Your Company – Do you have a Succession Plan?" Associated General Contractors, AGC University (Apr. 2011)

- “Federal and Pacific Northwest Tax Update,” Tax Executives Institute—Portland Chapter (Feb. 2011)
- “Business Owner Succession Planning,” Associated General Contractors Oregon Columbia Chapter, Summer Convention (Aug. 2010)
- “Privacy Matters,” OSCPA, Not-for-Profit Conference (May 2010)
- “Legal Updates,” OSCPA, Not-for-Profit Knowledge Network (Nov. 2009)
- Not-For-Profit Financial Executive Forum, American Institute of CPAs (Nov. 2009)
- “Nonprofits in Trouble—IRS and DOJ Inquiries,” Oregon State Bar, CLE presentation (Sept. 2009)
- “Clouds on the Horizon: Preparing for IRS and Department of Justice Inquiries – When Should You Call Your Attorney?” OSCPA, Not-for-Profit Conference (May 2009)
- “Preparing for IRS and DOJ Inquiries: When Should you Call an Attorney?” OSCPA, Not-for-Profit Conference (May 2009)
- “Oregon—The New Tax Frontier,” Tax Executives Institute—Denver Chapter (May 2008)
- “Oregon Tax Update,” OSCPA (Jan. 2007)

Recognition & Honors

- Recognized with the “Award of Merit” by the Oregon State Bar Taxation Section, 2018
- Selected for inclusion in *The Best Lawyers in America*© in Litigation and Controversy–Tax, Nonprofit/Charities Law, and Tax Law, 2007-present
  - Named “Lawyer of the Year” in Litigation and Controversy–Tax (Portland), 2020
- Selected for inclusion as an Oregon Super Lawyer, 2006-present
- Rated AV® Preeminent™ by Martindale-Hubbell®

Personal Activities

Bill enjoys traveling, walking, dining, music, and movies.