







David J. Brandon

Partner

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“I aim to distill complicated and technical tax laws into understandable concepts and to creatively solve complicated transactional problems. From the simple to the complex, the only appropriate strategy is the one that best achieves our client’s goals.”

David Brandon is a tax and business attorney who regularly counsels business enterprises, nonprofit organizations, and investors with respect to the tax aspects of domestic and cross-border mergers, acquisitions, sales, joint ventures, commercial transactions, financings, reorganizations, spin-offs, and other significant transactions. In this context he aids clients in structuring tax-free reorganizations, crafting transfer pricing strategies and applying tax treaty principles, implementing strategies responsive to U.S. tax reform, and, where appropriate, counseling clients with respect to obtaining tax opinions and letter rulings.

Having lived in South Korea and traveled in and around coastal Asia, David enjoys learning about his client’s commercial and charitable activities abroad and has experience assisting U.S. persons abroad and non-U.S. persons in the United States. David frequently works with nonprofit organizations seeking to advance their philanthropic missions domestically and worldwide by assisting with global organizational structuring, grant agreements, equivalency determinations, fiscal sponsorships, “friends of” organizations, and tax exemption matters.

Professional Activities

- Oregon State Bar, Member
 - Taxation Section
 - Executive Committee, 2020-present
 - Laws Committee
- Washington State Bar Association, Member
 - Tax Section
- Idaho State Bar, Member
 - Taxation, Probate & Trust Section
- American Bar Association, Member
 - Section of International Law, International Tax Committee Steering Group
 - Taxation Section
- International Fiscal Association, USA Branch, Member

Education

LL.M., University of Washington School of Law, taxation, 2012

J.D., University of Washington School of Law, 2012

- Entrepreneurial Law Clinic

B.B.A., Gonzaga University, *magna cum laude*, economics, 2008

- Beta Gamma Sigma International Honor Society

Bar Admissions

Idaho, 2022
Oregon, 2014
Washington, 2012

Military

United States Navy

Civic Activities

- Lewis & Clark Small Business Legal Clinic, Pro Bono Attorney
- Serendipity Center Inc., Past Board Member

Representative Experience

Mergers, Acquisitions & Divestitures

- Act as counsel to buyers in acquisitions of manufacturing businesses in Washington, Oregon, and California.
- Act as counsel to sellers in sales of software development, hospitality, and professional services businesses in Washington and Oregon.
- Act as tax counsel to regional banks and financial institutions with respect to structuring and executing tax-free mergers and acquisitions.
- Structure spin-off, split-off, and split-up transactions for businesses in Washington and Oregon.
- Act as tax counsel for renewable energy company in negotiating significant investment from strategic investor.

International & Cross-Border

- U.S. Activities of Non-U.S. Persons:
 - *Joint Ventures*: Act as U.S. tax counsel for Malaysian manufacturer entering U.S. joint venture, and as counsel for U.S. distributor entering joint venture with Finnish and Russian co-venturers.
 - *Acquisitive Transactions*: Act as U.S. tax counsel for Canadian acquirers of U.S.-based businesses and assets.
 - *Subsidiary Transactions*: Evaluate application of tax treaties and form U.S. subsidiaries for franchisors located throughout the Pacific Rim, including Australia, Canada, and South Korea.
- Foreign Activities of U.S. Persons:
 - *Philanthropy*: Advise U.S. charities with respect to funding operations of an affiliated organization in Rwanda, forming and operating an affiliated organization in Colombia, and conducting direct operations in Liberia.
 - *Commercial Transactions*: Prepare agreements for U.S. software developer's resale arrangement with Canadian resellers. Advise multinational business groups with respect to structuring and applying transfer pricing principles to intercompany commercial and financial transactions.
 - *International Expansion*: Counsel U.S. businesses relating to the U.S. tax consequences of structuring commercial operations in such locations as Brazil, Canada, Chile, China, Costa Rica, Mexico, and Nicaragua. Advise U.S. businesses with respect to export incentives and tax reduction strategies, including IC-DISC structures, FDII deductions, and foreign tax credits.
 - *Private Equity/Venture Capital Fund Investments*: Advise U.S. foundations and investors with respect to investment in domestic and foreign investment funds. Review fund and investment documents, evaluate legal and tax risks, and negotiate side letters protecting client interests.

Nonprofit & Tax-Exempt Organizations

- Form nonprofit corporations and assist in obtaining federal tax exemption under Internal Revenue Code Section 501(c)(3) (charities), 501(c)(4) (social benefit organizations and homeowner associations), and 501(c)(6) (industry associations and chambers of commerce).
- Structure complex consolidation of multiple nonprofit corporations under umbrella of a single "parent" nonprofit corporation. Structure ancillary administrative services agreements and intercompany transactions.
- Advise with respect to international funding arrangements, expenditure responsibility, equivalency determinations, and global organizational structures.

Publications

David is a regular contributor to *Today in Tax*, Miller Nash's ongoing series of articles analyzing weekly updates and publications from the IRS.

- "A Non-U.S. Company's Guide to Doing Business in the U.S.: A Playbook for Accessing the U.S. Market," Miller Nash, coauthor (July 2022)
- "A Non-U.S. Company's Guide To Doing Business in the U.S.: Understanding Federal Taxes," Miller Nash, coauthor (Apr. 2022)
- "An Athlete's Guide to Philanthropy, Nonprofit Organizations, and Community Impact: International Operations of U.S. Charities (Part 3 of 3)," Miller Nash, (Nov. 2021)
- "An Athlete's Guide to Philanthropy, Nonprofit Organizations, and Community Impact: Process and Pitfalls of Forming Nonprofit Organizations (Part 2 of 3)," Miller Nash, (Nov. 2021)
- "An Athlete's Guide to Philanthropy, Nonprofit Organizations, and Community Impact: Philanthropy 101—Options for Giving (Part 1 of 3)," Miller Nash, (Nov. 2021)
- "When Worlds Collide: How Tangible Tax Burdens Attach to Digital Commerce in the United States (Part 2)," Miller Nash, coauthor (Nov. 2021)
- "When Worlds Collide: How Tangible Tax Burdens Attach to Digital Commerce across the Globe (Part 1)," Miller Nash, coauthor (Nov. 2021)
- "Burr Takes Aim . . . This Time at Non-Taxable Scholarships," Miller Nash, *News You Can Use*, coauthor (Oct. 2021)
- "New Reporting Requirements for Deposit Interest Paid to Residents of Chile," Miller Nash, *Bank Law Monitor*, coauthor (Oct. 2021)
- "2020: New Odyssey for America's Businesses—Navigating State Compliance Requirements in a Virtual World," National Association of Credit Management, coauthor (Jul. 2020)
- "Estimated Corporate Activity Tax Payments and Penalty Waivers," Miller Nash Graham & Dunn, *From the Ground Up* (May 2020)
- "Op-Ed: Tax-Advantaged Project Financing and Investment," *Daily Journal of Commerce* (Mar. 2019)
- "Year in Review: Top Four Tax Changes Affecting Oregonians," *Oregon Business* magazine, coauthor (Sept. 2018)
- "How New Law Changes Taxation of Intellectual Property," *Vancouver-SW Washington Business Journal* (June 2018)
- "Five Guideposts for Developing a Tax-Conscious IP Strategy," Miller Nash Graham & Dunn, *News You Can Use* (May 2018)
- "Washington Law Expands B&O Tax Obligations to Out-of-State Retailers," Miller Nash Graham & Dunn, *NW Tax Wire* (Apr. 2018)
- "MAKE AMERICA DRINK AGAIN—Craft Beverage Modernization and Tax Reform Under the Trump Administration," Miller Nash Graham & Dunn, *NW Tax Wire* (Jan. 2018)
- "Ch. 3: Limited Liability Partnerships," Oregon State Bar, *Advising Oregon Businesses* (2017 Edition), chapter author (2017)
- "Ch. 4: Limited Partnerships," Oregon State Bar, *Advising Oregon Businesses* (2017 Edition), chapter author (2017)
- "Transparency Counts: How Understanding Reporting Obligations Can Satisfy Donors and the IRS," Nonprofit Association of Oregon, *Member Exclusive Newsletter* (Dec. 2017)
- "Ninth Circuit Opens the Door, IRS Slams It Shut," Miller Nash Graham & Dunn, *From the Ground Up* (June 2017)
- "Hidden Hazards: Oregon Proposes New Burdens on Charities Seeking Property Tax Exemption," Miller Nash Graham & Dunn, *From the Ground Up* (June 2017)

- “High Hurdles and Hidden Hazards: Oregon’s Unpredictable Property Tax Exemption,” Oregon State Bar Nonprofit Organizations Law Section, *NOLS Newsletter* (June 2017)
- “IRS: ‘Shea It Ain’t So!’ The Ninth Circuit Opens The Door For Real Estate Developers to Defer Income Tax,” Miller Nash Graham & Dunn, *From the Ground Up* (Feb. 2017)
- “How to Divide a Business Without Unnecessary Pain and Only a Little Tax Planning,” *Portland Business Journal* (Oct. 2016)
- “Successor Tax Liability: The Hidden Costs of Business Acquisitions in the Pacific Northwest,” Miller Nash Graham & Dunn, *NW Tax Wire* (Dec. 2015)
- “Washington Goes Fishing for Revenue Beyond Its Borders,” Miller Nash Graham & Dunn, *NW Tax Wire* (Dec. 2015)

Presentations

- “Digital Assets and Blockchain in M&A: Due Diligence, Key Provisions, Structuring Issues,” Strafford Publications, CLE webinar (July 2022)
- “Tax Issues,” Multnomah Bar Association, Young Lawyers Section CLE Seminar (Nov. 2020)
- “International Tax Update,” Oregon State Bar Taxation Section, Portland Lunch CLE series (Jan. 2020)
- “Oregon Legislative Update,” Oregon State Bar, Taxation Section CLE (Oct. 2019)
- “Federal, State, and Local Tax Update,” Oregon State Bar, Broadbrush Taxation: Tax Law for Non-Tax Lawyers seminar (Oct. 2019)
- “Lobbying & Political Activity—What You Need to Know,” Oregon Society of Certified Public Accountants, 2019 Not-For-Profit Conference (Apr. 2019)
- “Drafting Better LLC Operating Agreements,” Lewis & Clark Law School (Nov. 2017)
- “Planning a Spin-Off or Just Chasing Your Tail? Planning a Tax-free Spin-Off Under Section 355,” Eugene-Springfield Tax Association (Oct. 2017)
- “Planning Your Next Event to be Successful and Compliant,” Oregon Society of Certified Public Accountants (OSCPA), What Matters for Not-for-Profits Series (Sept. 2017)
- “What to Expect When You’re Exempting: A Guide to Property Tax Exemption for Charitable Organizations in Oregon,” Nonprofit Association of Oregon (Mar. 2016)
- “Crossing the Columbia: An Introduction to Navigating State Taxes in the Pacific Northwest,” Oregon State Bar, Broadbrush Taxation CLE (Oct. 2015)

Recognition & Honors

- Selected for inclusion in Best Lawyers: Ones to Watch
 - Tax Law, 2021-present
- Awarded “Mentor of the Year” by the New Tax Lawyers Committee of the Oregon State Bar Tax Section, 2018
- Recognized as “Attorney of the Year” by Lewis and Clark’s Small Business Legal Clinic, 2017
- Selected for inclusion as an Oregon Super Lawyer—Rising Stars, 2017-present

Personal Activities

David enjoys fly-fishing, Gonzaga basketball, bird-watching, and playing with his five imaginative children.