



David J. Brandon

 Partner

☎ 503.205.2372 📍 Portland Office
✉ david.brandon@millernash.com
🐦 @millernashllp

“I simplify complicated transactional tax issues and apply creative and value-driven solutions that let our clients focus on doing interesting and audacious things.”

David is co-leader of Miller Nash’s international practice team. His practice focuses on domestic and international transactional tax matters, with emphasis on cross-border mergers & acquisitions, reorganizations, spin-offs, investment structures, and joint ventures for middle-market businesses. In this context he aids in identifying appropriate goals, finding creative solutions, and executing strategies for tax-efficiency and limiting risk. This includes, for example, structuring taxable and tax-free transactions, crafting transfer pricing strategies, and, where appropriate, counseling clients with respect to obtaining tax opinions and agency rulings.

For nonprofit and tax-exempt organizations, David provides U.S. tax counsel on matters relating to global operations and maintaining tax-exempt status.

In unraveling complicated transactional tax issues, his clients have described him as “unflappable” and have said they “would need more than 5 stars” to rate his work.

David is the vice-chair of the ABA Tax Section’s Committee on U.S. Activities of Foreigners & Tax Treaties (USAFTT). He is a sought-after speaker and publishes regularly on domestic and international tax issues affecting private and public mergers & acquisitions, reorganizations, and access to capital markets. He teaches International Taxation in the Masters in Accountancy and Masters in Taxation programs at Boise State University, and his clients say that one of his strengths is “translating complicated tax issues to laypeople.”

Professional Activities

- American Bar Association, Member
 - International Law Section
 - International Tax Committee, Steering Group Member

Education

Advanced Professional Certificate in Transfer Pricing (APCTP), International Bureau of Fiscal Documentation, 2023

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

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

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

- Taxation Section
 - U.S. Activities of Foreign Taxpayers and Tax Treaties Committee, Vice Chair, 2023-present
 - Transfer Pricing Committee, Member
- Idaho Chamber of Commerce, Member
- Idaho State Bar, Member
 - Taxation, Probate & Trust Section
- International Fiscal Association, USA Branch, Member
- Oregon State Bar, Member
 - Taxation Section
 - Executive Committee, 2020-present
 - Laws Committee, 2015-2020
- Washington State Bar Association, Member
 - Tax Section

Civic Activities

- Boise State University, Adjunct Professor (International Tax), Summer 2023
- Kinect Capital, Business Mentor, 2022-present
- Boise Entrepreneur Week, Planning Volunteer and Speaker, 2022
- University of Idaho College of Law, Entrepreneurship Law Clinic, Guest Lecturer, 2022
- Lewis & Clark Law School, Small Business Legal Clinic, Pro Bono Attorney
- Serendipity Center Inc., Past Board Member
- University of Washington School of Law, Entrepreneurial Law Clinic, Guest Lecturer, 2014

Representative Experience

Domestic & International Tax Planning

- David has provided U.S. tax counsel to individuals, nonprofits, and companies from around the world and with respect to operations in a variety of countries, including, for example, in the Americas (Brazil, Canada, Chile, Colombia, Costa Rica, Mexico, Nicaragua, and United States), Africa and the Middle East (Ethiopia, Gambia, Ghana, Liberia, Rwanda, Saudi Arabia, Uganda, and United Arab Emirates), Asia (Australia, China, Malaysia, South Korea, and Japan), and Europe (Finland, France, Netherlands, Russia, and Sweden).
- U.S. tax counsel for Swedish technology, SaaS, and consulting group with respect to intragroup transfer pricing matters and US federal income tax planning.
- U.S. tax counsel for U.S. distributor with respect to expansion of manufacturing and distribution facilities into Mexico.
- U.S. tax counsel for U.S. consumer products company with respect to expansion of manufacturing, distribution, and retail facilities in Nicaragua and Costa Rica.
- U.S. tax counsel for U.S. technology and software development company with respect to operations and expansion throughout Central and South America.

Domestic and Cross-Border Mergers, Acquisitions & Divestitures

- Tax counsel for publicly traded bank holding company in acquisition (by tax-free merger) of target company with assets of approximately \$3.5 billion.
- U.S. tax counsel for Seattle-based global consulting and software company in sale to Dutch global consulting firm for approximately \$47 million in cash and equity securities.
- U.S. tax counsel for Canadian automotive sales and services company in acquisition of substantially all the assets of Washington-based dealerships with over \$70 million of assets.

- Tax counsel for publicly traded bank holding company in acquisition (by tax-free merger) of target company with assets of approximately \$675 million.
- U.S. tax counsel for domestic energy storage solutions company in internal restructuring and subsequent sale of over \$107 million of equity securities to private equity investors.
- Tax counsel for publicly traded bank holding company in acquisition (by tax-free merger) of target company with assets of approximately \$840 million.

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 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

- “Financing Prep 101,” Boise Entrepreneur Week, panelist (Oct. 2022)
- “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

- Named to *Idaho Business Review's* Accomplished Under 40 list, 2023
- Selected for inclusion in *The Best Lawyers in America*® (Portland, OR)
 - Tax Law, 2024-present
- Selected for inclusion in *Best Lawyers: Ones to Watch*® (Portland, OR)
 - Tax Law, 2021-2023
- 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.