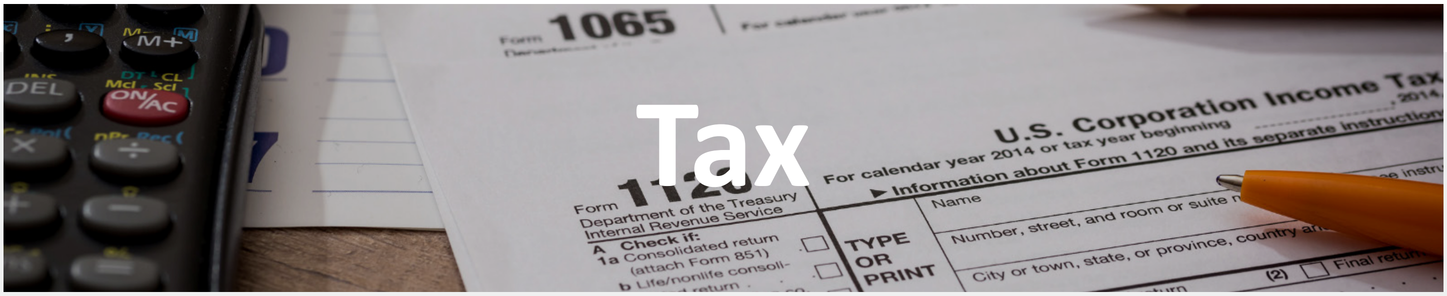

Tax

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We help clients structure their business and investment activities to achieve their goals while minimizing tax burdens at the local, state, and federal levels.

At Miller Nash, our tax attorneys represent a diverse range of clients—from multinational corporations and closely held businesses to nonprofits and individuals. We provide strategic, solutions-oriented guidance tailored to each client’s needs, helping them navigate complex tax laws and optimize outcomes. Our team regularly assists clients in dealings with the IRS, the Oregon and Washington Departments of Revenue, and local tax authorities, and we advocate on their behalf in administrative proceedings and in court when necessary.

Many of our attorneys are recognized leaders in the field, serving or having served on the executive committees of the Oregon State Bar’s Taxation and Nonprofit Organizations sections. In these roles, we work to advance the profession through legislative engagement, continuing legal education, and community-building initiatives.

We are frequent speakers and authors on tax-related topics and actively contribute to shaping the legal and regulatory landscape—ensuring our clients stay ahead in a constantly evolving environment.

Key Tax Services Include:

Mergers & Acquisitions
We deliver sophisticated tax structuring and due diligence services to support mergers, acquisitions, and reorganizations, ensuring regulatory compliance while maximizing tax efficiency and transactional value.

State and Local Tax
We advise clients on multistate tax compliance and planning, including sales and use tax, business and occupation tax, excise tax, income and franchise tax, as well as defend clients in response to state and local audits.

Partnership Tax
We guide clients through the formation, operation, and dissolution of partnerships (including limited liability companies taxed as partnerships), with a focus on allocation of income, special allocations, basis tracking, and partnership audit rules.

S-Corporations
We help businesses elect and maintain S-Corporation status, advising on eligibility, shareholder agreements, and distribution planning to avoid inadvertent terminations.

International Tax and Tax-efficient Structuring
We assist clients with cross-border transactions, entity structuring, and compliance with U.S. international tax rules, including GILTI, FDII, ECI, branch profits taxes, check-the-box, information reporting, Subpart F, income tax withholding, income tax treaties, and foreign tax credits.

Executive and Equity Compensation
We advise employers and executives on the design and implementation of compensation plans that comply with IRC 409A and 280G, minimizing tax exposure and avoiding penalties.

Nonprofit Formation and Tax-exempt Status
We guide clients through the formation of nonprofit organizations and the process of obtaining and maintaining tax-exempt status.

Affordable Housing
We help clients structure affordable housing projects to maximize the benefit of federal and state tax credits and other subsidized financing, including compliance with complex program requirements.

Real Estate
We assist clients with tax-efficient structuring of real estate acquisitions, dispositions, and developments, while addressing issues such as depreciation, like-kind exchanges under IRC 1031, and property tax assessments.

Cannabis
We counsel cannabis businesses on navigating the limitations of IRC 280E, helping to optimize deductions and manage tax liabilities within the constraints of federal law. We also defend clients in tax disputes.

Business Succession Planning
We work closely with business owners to develop tax-efficient succession plans, including family transfers, employee ownership options, and sales to third parties.