



Justin Hobson

Partner

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“My approach to client service is to understand your values, issues, and ideal outcomes. I use this information to develop cost-effective legal and tax strategies and collaborate with you to implement them.”

Justin Hobson is a corporate, nonprofit, and tax attorney. He helps clients navigate complex transactions, possessing particular experience with merger and acquisition transactions. Justin also has experience with corporate and nonprofit matters, including exit planning, financing transactions, securities offerings, and corporate and nonprofit governance.

Justin regularly assists nonprofit entities on a variety of matters. He is well versed in nonprofit formations, obtaining and maintaining tax-exempt status, negotiating and drafting gift and grant agreements, and strategic transactions.

Justin understands international business transactions and multinational operations. He helps clients negotiate inbound procurement and supply agreements with vendors located outside of the U.S. Justin began his career at PricewaterhouseCoopers LLP where his practice primarily focused on international tax matters. His experience includes tax return compliance, tax controversy, as well as general tax advice and planning.

Professional Activities

- Multnomah Bar Association, Member
- Oregon State Bar, Member
 - Tax Section, Member
 - Executive Committee, Member-at-Large, 2016-2020
- Lewis & Clark Law School
 - Small Business Legal Clinic, Pro Bono Attorney
 - Adjunct Professor, 2017, 2019

Education

J.D., University of Oregon
School of Law, 2007

- Editor, *Oregon Law Review*, 2007

B.B.A., Pacific Lutheran
University, accounting,
2004

Bar Admissions

Oregon, 2008
Washington, 2007

Court Admissions

U.S. Tax Court

Representative Experience

Tax

- Advise clients on the tax-efficient structuring of business transactions and succession planning.
- Defend companies facing tax audits and achieve material reduction in proposed taxes, interest, and penalties.
- Draft tax opinions analyzing various federal and state tax issues.

Business Transactions

- Representing a leave management software solution company on recapitalizing the company, converting it to a Delaware corporation, conducting a seven-figure SAFE financing round, and qualifying for securities laws registration exemptions.
- Representing equipment manufacturer with management changes and restructuring. This mid-market company is prepared to bring a senior manager into the ownership which requires vesting of ownership in a staggered way with complex tax considerations. We updated the shareholder's agreement, prepared minority grant instruments for restricted stock, and are in negotiations with the manager's counsel to finalize contracts.
- Represent a private investment firm in identifying investment opportunities and potential investors, conducting due diligence and legal research, and drafting operating agreements outlining deal structures and payment terms. Services also include complex securities analysis to ensure regulatory compliance and mitigate risk.
- Negotiate and execute the purchase of businesses operating in multiple states.
- Closed multiple commercial real estate refinancing transactions.
- Act as outside general counsel--regularly reviewing, drafting, negotiating, and executing commercial contracts.
- Draft operating agreements, corporate bylaws, and shareholders' agreements.

Nonprofits

- Assist with the formation of a wide variety of tax-exempt entities.
- Draft nonprofit bylaws and conflict of interest policies.
- Advise existing tax-exempt entities on a wide range of issues, including public charity versus private foundation status, private benefit, private inurement, self-dealing, governance, and general issues relating to the retention of tax exempt status.

International

- Represented an advanced wave-generating technology in redomiciling the company from Australia into the United States. This sophisticated deal included many securities issues, international tax considerations, and a responsibility to over 450 shareholders. In addition to creating strategy for the primary redomiciling transaction, we advised the company with respect to several side projects including private offerings in Australia and the United States.
- Advise clients on tax-efficient structuring of operations outside of the U.S.
- Review and negotiate contracts with counterparties located outside of the U.S.
- Determine the applicability of double tax agreements, including advice on permanent establishment, limitation on benefits issues, and withholding tax rates.

Mergers & Acquisitions

- Represented a workplace furniture and interior design firm in its seven-figure acquisition of an office furniture distributor. The deal enabled the client's strategic expansion into Southern California and was completed under a tight timeline with extensive negotiation.
- Represented a leading building information modelling service provider in a sell-side acquisition that involved very complex accounting issues due to the unconventional and technical nature of the asset. The buyer was a private equity-backed organization whose interests in our client required expedited due diligence, negotiations, and closing.

- Represented employee's acquisition of electrician services business from the founding owner. The transaction included seller and SBA debt financing.
- Represented Oregon based landscaping company in its acquisition by a private-equity backed roll-up company.
- Represented pacific northwest nonprofit corporation in the acquisition of a similarly situated nonprofit in an adjacent county.

Publications

- "Cannabis & Taxes: Making Cents of Refunds and Reclassification," Miller Nash (May 2024)
- "Much Ado About Taxes: OLCC Releases Proposed Tax Compliance Rules," Miller Nash (June 2023)
- "Washington Speculative Builders: Tax Traps for the Unwary," Miller Nash, *From the Ground Up* (Apr. 2023)
- "Washington's New Capital Gains Excise Tax: An Income Tax by Another Name," Miller Nash (Mar. 2023)
- "Business Owner Exit Planning: LLC Operating Agreements," Miller Nash (Sept. 2022)
- "Business Owner Exit Planning at Inception," Miller Nash (Aug. 2022)
- "Shop Talk," Journal of Multistate Taxation (2016-2019)

Presentations

- "Nonprofit Legal Trends and Traps for the Unwary," Oregon Society of CPAs, Not-For-Profit conference (Apr. 2025)
- "Property Tax Exemptions for Nonprofits," Oregon State Bar, Nonprofit Organizations Law Section, Advising Oregon Nonprofits in 2024—Privacy, AI, Ethics, and More (Dec. 2024)
- "Accounting for Lawyers—M&A Considerations," Oregon State Bar, Business Law Section (Sept. 2024)
- "Beyond the Hysteria—Real-Life Implications of Descheduling/Rescheduling Cannabis in the Legal Marketplace," Washington CannaBusiness Association, Business of Cannabis Symposium, panelist (Dec. 2023)
- "Accounting for Lawyers: Basic Accounting Concepts Every Business Lawyer Should Know," Oregon State Bar, Business Law Section Annual Meeting (Nov. 2023)
- "Cannabis and the IRS: A Case Study on Audits and 280(e)," Washington CannaBusiness Association, Spring Meeting (June 2023)

Recognitions & Honors

- Recognized as a "Leader in Their Field" by *Chambers USA* for Cannabis Law, 2020
- Selected for inclusion in *The Best Lawyers in America*® (Portland, OR)
 - Tax Law, 2024-present
- Named a "Cannabis Law Trailblazer" by The National Law Journal, 2019