



Andrea Moore

Associate

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“I take a thoughtful, yet direct approach in working with clients, focusing on what truly matters to them. By combining clear communication with the firm’s collective experience, I endeavor to deliver solutions that achieve the client’s desired outcome efficiently and effectively.”

Andrea Moore is an associate in the tax practice team at Miller Nash, where she provides strategic guidance to clients on a wide range of tax matters. Whether helping businesses navigate complex M&A transactions or developing tax strategies that align with long-term goals, Andrea is committed to delivering customized solutions that address each client’s distinct needs. She represents clients across a variety of industries, with a particular focus on marine and fisheries. In her maritime practice, Andrea advises on capital construction funds and other financing programs, helping clients maximize the benefits available to them.

Before joining Miller Nash, Andrea gained extensive experience as a federal tax associate at a leading multinational accounting and auditing firm, where she focused on federal tax law and large-scale transactions. She also advised clients at a prominent Pacific Northwest firm on tax issues across multiple industries. Early in her career, Andrea worked as a private wealth compliance analyst, honing her ability to tackle intricate tax challenges with precision and insight.

Professional Activities

- Oregon State Bar, Member
 - Taxation Section, New Tax Lawyer Committee, Co-chair, 2025-present
 - Sustainable Future Section, Executive Committee, Member, 2024-present

Representative Experience

Tax

- Modeled tax structures for private equity clients acquiring or divesting interests in a company.*
- Drafted due diligence pitch decks on tax concerns that a potential buyer could face when acquiring a target company or divesting from a company.*

Education

LL.M. in tax with honors,
Northwestern University
Pritzker School of Law,
2022

- Staff Editor, *The Tax Lawyer* – American Bar Association

J.D., University of Oregon
School of Law, 2021

- Quarterfinalist, American Bar Association, Tax Oral Argument Competition

University of Colorado,
2014

- B.S., business administration
- B.A., integrated physiology

Bar Admissions

Oregon, 2021
New York, 2023

Court Admissions

U.S. Tax Court, 2023

- Advised nonprofits on financing, operations, and federal regulations impacting their organizations.*
- Participated in the approval process for awarding Low-Income Housing Tax Credits to local developers.*
- Wrote memoranda regarding:
 - Tax concerns including consolidated returns and changes to depreciation under the U.S. Tax Cuts and Jobs Act of 2017.
 - Employment concerns including Americans with Disabilities accommodations and collective bargaining agreements.

**Prior to joining Miller Nash*

Presentations

- “Not-for-Profit Legal Experts Panel,” Oregon Society of CPAs, Not-for-Profit Conference, Panelist (Apr. 2026)

Recognition & Honors

- Selected for inclusion as an Oregon Super Lawyer—Rising Star, 2026-present