



PATRICK M. MORAN

pmoran@prklaw.com

Phone: (425) 462-4700

Practice Emphasis

Tax
Business Law
Business Planning
Entity Formation
Mergers & Acquisitions
Estate Planning
Probate

Pat's practice focuses on representing closely held businesses and individuals with an emphasis in federal, state, local, and international taxation, general business law, and estate planning. He regularly consults with clients concerning the tax impacts of the structuring of business entities and in restructuring of business organizations through mergers, acquisitions, reorganizations, divestitures and liquidations. Pat has extensive experience in creating, forming and structuring limited liability companies, partnerships, and corporations, drafting, negotiating and reviewing acquisition agreements and preparing and structuring wills, trusts, other estate planning documents.

Education

LL.M, Tax, University of Washington School of Law, 2000

J.D., University of Washington School of Law, *Order of the Coif*, 1993

B.A., University of Washington, 1989

Bar/Court Admissions

Admitted to U.S. Tax Court, 1994

Admitted to Washington Bar, 1994

Professional & Civic Involvement

Washington Bar Association (Taxation Section; Real Property, Probate and Trust Section)

King County Bar Association (Real Property, Probate, Trust and Taxation Section)

Named "Super Lawyer" by *Washington Law & Politics* for years 2004 through 2007

Named "Rising Star" by *Washington Law & Politics* in years 2002 and 2003

Representative Experience

- Represented private company in sale to public company for \$56 million
- Represented private company in sale to venture capital firm for \$18 million
- Represented local company in \$40 million in bank financing from a foreign financial institution
- Represented local investment advisors in issuance of over \$100 million of equity financing
- Represented local company in \$1 million private of high yield convertible debt