

(he/him) Associate

> 121 SW Morrison Street Suite 1100 Portland, OR 97204

T 503.553.3104 F 503.226.0259 peter.evalds@foster.com



Peter provides guidance in the areas of tax planning, tax controversy, and business transactions.

Peter's practice focuses on tax and business transactions. His tax practice includes tax planning and tax controversy. His business practice includes entity formation, corporate compliance and governance, contract drafting and review, and mergers and acquisitions.

Prior to joining the firm, Peter served as Law Clerk to the Oregon Tax Court, Regular Division, and practiced tax and business law at other firms in Portland. During law school, he served as Articles Editor on the *Lewis & Clark Law Review*.

Before law school, Peter worked in the financial industry where he researched investment and insurance products and prepared financial plans. Prior to his financial career, he managed a health food store.

Education

LL.M., Taxation, Georgetown University Law Center (with distinction), 2017

- J.D., Lewis and Clark Law School (magna cum laude), 2014
 - Lewis & Clark Law Review, Articles Editor
- B.A., Temple University (cum laude), History, 2003

Services

Tax

Business & Corporate Finance

Charitable & Tax-Exempt Organizations

Family-Owned & Closely Held Businesses Federal Tax

Food & Beverage

Mergers & Acquisitions

State & Local Tax

Consumer Brands

Luxury Law

Admissions

Oregon, 2014 U.S. Tax Court, 2019



Clerkships

Honorable Henry C. Breithaupt, Oregon Tax Court

Honors & Recognition

Best Lawyers: Ones to Watch - Tax Law, Mergers and Acquisitions Law, 2021-present JD Supra Readers' Choice Awards, "Top Author" for Tax, 2021 Rising Star, Oregon Super Lawyers, 2023-present

Professional Activities

Multnomah Bar Association, Member Oregon State Bar, Member Business Law Section, 2014-present Nonprofit Organizations, 2020-present

Taxation Section, 2014-present

- Executive Committee, Member, 2022-present
- IRS/Practitioner Forum Planning Committee, Member, 2021-present
- Oregon Tax Institute Planning Committee, Member, 2022-2023
- Portland Luncheon CLE Series, Coordinator and Host, 2019-2022
- New Tax Lawyer Committee, Chair, 2021
- New Tax Lawyer Committee, Public Service Stipend Program Coordinator, 2020
- Newsletter Committee, Member, 2017-2020

News

65 Foster Garvey Attorneys Selected to The Best Lawyers in America® 2025, Three Named 'Lawyer of the Year' *Foster Garvey Newsroom*, 8.15.24

Six Portland Attorneys Named to 2024 Oregon Super Lawyers Lists *Foster Garvey Newsroom*, 7.24.24

57 Foster Garvey Attorneys Recognized Among the 2024 Best Lawyers in America; Two Portland Attorneys Named 'Lawyer of the Year' *Foster Garvey Newsroom*, 8.17.23



Six Portland Attorneys Named to 2023 Oregon Super Lawyers Lists *Foster Garvey Newsroom*, 7.24.23

45 Foster Garvey Attorneys Recognized Among *The Best Lawyers In America® Foster Garvey Newsroom*, 8.18.22

38 Attorneys Named 2022 Best Lawyers in America; 11 Named Best Lawyers: Ones to Watch *Foster Garvey Newsroom*, 8.19.21

Foster Garvey Named 'Top Firm' in 2021 JD Supra Readers' Choice Awards; Greg Duff, Larry Brant and Peter Evalds Selected as 'Top Authors' 3.31.21

43 Attorneys Named 2021 *Best Lawyers in America*; 10 Named Best Lawyers: Ones to Watch *Foster Garvey Newsroom*, 8.20.20

Speaking Engagements

"Tax Consequences of Remote Work in the COVID-19 Era and Beyond," Oregon State Bar's Broadbrush Taxation: Tax Law for Non-Tax Lawyers Speaking Engagement Virtual Event, 10.21.21

"Tax – Lessons Learned From Practicing in a Pandemic," Multnomah Bar Association Young Lawyers Section Spring CLE Seminar Series Speaking Engagement Virtual Event, 5.20.21

"What Non-Tax Lawyers Need to Know About the Tax Aspects of the Families First Coronavirus Response Act and the CARES Act," Multnomah Bar Association COVID-19 CLE Series Webinar Virtual Event, 4.28.20

Publications

Limitation on Taxes Oregon State Bar, Oregon Constitutional Law, Chapter 14 (2022), February 2022

Tax Aspects of Divorce Oregon State Bar, Family Law in Oregon, Volume 2, Chapter 15 (2021), 8.30.21

There and Back Again: A Tax-Focused Tale of COVID Relief for Businesses *Oregon Business Lawyer*, 3.21



Tax Aspects of the Families First Coronavirus Response Act Tax Notes State (Virtual Voice), 4.6.20

The Oregon Corporate Activity Tax – You Can Run and You Can Hide, but This New Tax Is Effective January 1, 2020 January 2020