# Patrick M. Moran

## Partner


P: 425.990.4008 E: pmoran@prklaw.com
Legal Assistant: Sam Milton x4013


## Practice Emphasis

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

## About Patrick

Pat Moran's practice focuses on representing closely held businesses and individuals. His emphasis is on issues relating to the impacts of federal, state, local, and international taxation in transactions, mergers and acquisitions, private fund formation, general business law, estate planning, and investments in the U.S. by non-American citizens and entities.

### Tax Impacts in Mergers, Acquisitions, Transactions, and Business Structure

A significant percent of Pat's practice involves advising clients on the tax impacts of business entity structure, as well as on restructuring of business organizations through mergers, acquisitions, reorganizations, divestitures, and liquidations. Pat also provides tax counseling in connection with acquisitions and disposition of business divisions and significant assets (including the acquisition of businesses through asset purchases).

### Private Fund Formation

Pat represents clients in the structuring and securities matters surrounding the formation of private lending and other funds, principally those providing hard money for asset-backed lending. In these matters, he creates the legal entities (primarily LLCs and REITs), drafts the organizational and operating documents, and prepares the securities documents concerning the investment, as well as ancillary documents and agreements.

### Business Formation, Purchase, Sales, and Other Matters

Pat has extensive experience in creating, forming, and structuring limited liability companies, partnerships, and corporations, drafting, negotiating and reviewing acquisition agreements. In addition to providing tax advice in connection with business transactions, Pat also advises businesses and business owners in connection with business purchases and sales, with companies ranging from smaller "mom and pop" companies to those with multi-million dollar valuations.

### US Investment and Estate Planning

Pat additionally provides tax advice in connection with investment in the United States by non-American citizens. He also provides counsel to individuals in connection with estate planning, and drafts and structure 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, 199
- B.A., University of Washington, 1989

## Bar Admissions

- Washington
- United States Tax Court
- United States District Court for the Western District of Washington

## Representative Matters

- 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 offering of high yield convertible debt

## 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 "Rising Star" by Washington Law & Politics in years 2002 and 2003
- Named "Super Lawyer" by Washington Law & Politics for years 2004 through 2007