

**John H. Gadon**

Shareholder  
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**Areas of Practice**

State Tax Planning and Litigation  
Federal Tax Planning and Litigation  
Project Finance, including Taxable and Tax-Exempt Bond Financing  
Tax-Exempt Organizations

**Professional Experience**

Trial Attorney, Office of Chief Counsel, Internal Revenue Service, Cleveland, Ohio (1983-1988)

**Admitted to Practice**

Oregon  
Washington  
U.S. Tax Court  
U.S. District Court, District of Oregon  
U.S. District Court, Western District of Washington

**Academics**

University of Washington (J.D., with honors, 1983)  
Order of the Coif  
Brown University (B.A., 1979)

**Practice Group and Specialty Team Memberships**

Business  
Education  
Public/Private Partnerships  
Taxation

**Representative Clients**

American Honda Motor Co., Inc.  
AT&T Inc.  
Fred Hutchinson Cancer Research Center  
Norvatis Corporation  
Oracle Corporation  
Standard Insurance Company

**Representative Cases**

*AT&T Corp. v. Department of Revenue*, Oregon Tax Court, 15 OTR 202 (summary judgment for AT&T, \$3,000,000 income tax refund)

*American Honda Motor Co., Inc. v. Department of Revenue*, Oregon Tax Court Magistrate Division, Case No. 060524B (income tax, partial summary judgment for American Honda. Interest income on car loans purchased by finance subsidiary and on wholesale loans by finance subsidiary to dealers not sourced to Oregon.)

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*America West Airlines, Inc. v. Multnomah County* (In re America West Airlines, Inc.), Case No. 91-07505-PHX-RGM (Bankr. D. Ariz.) (Oregon property tax, partial summary judgment for America West and subsequent settlement; substantial tax refund)

*Oracle Corp. v. Department of Revenue*, Oregon Tax Court, Magistrate Division TC-MD 070762C (income tax, DOR motion for partial summary judgment denied. Taxpayer not required to report income as business income or non-business income uniformly in each state. DOR had asserted taxpayer should be estopped from classifying gain or sale of stock as non-business income for Oregon tax purposes where it had classified gain as business income in state of domicile. Classification of income for Oregon tax purposes was solely issue of Oregon law, irrespective of how income was reported in other states.)

*Weyerhaeuser v. Department of Revenue*, Oregon Tax Court Magistrate Division, Case No. 980749 (income tax, settlement, substantial tax refund)

*WTD Industries, Inc. v. United States* (In re WTD Industries, Inc.), Case Nos. 95-8483 et al. (Bankr. W.D. Wash.), (federal income tax, settlement, substantial tax refund)

#### **Awards and Honors**

Fellow, American Bar Foundation

Named as Oregon “Super Lawyer,” *Super Lawyers* magazine, Tax (2010-2011)

Named as one of *The Best Lawyers in America*®, Tax Litigation & Controversy, Tax (2009-2012)

Peer Review Rated “AV” in *Martindale-Hubbell*

#### **Professional and Community Activities**

Member, Multnomah Bar Association

Oregon State Bar, Taxation Section

Chair (1997-1998)

Executive Committee (1992-1999)

American Bar Association, Taxation Section

State and Local Tax Committee

Exempt Organizations Committee

Vice President, Brown Club of Oregon