

**Gary P. Tober**

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**Business**

Tax and business planning for U.S. and foreign corporations, partnerships and individuals. Emphasizes the tax aspect of cross-border business operations and investments transactions in addition to advising on business and legal aspects of such transactions.

**Professional Experience**

Adjunct Professor, University of Washington School of Law, Graduate Program in Taxation

**Admitted to Practice**

Washington

**Academics**

Washington University School of Law (LL.M. in Taxation, 1982)  
University of Toledo Law School (J.D., 1976)  
Denison University (B.A., 1973)

**Practice Group and Specialty Team Memberships**

Chair, Lane Powell Tax Practice Group  
Business  
Emerging Companies and Venture Investment  
International Business  
White Collar Criminal Defense, Regulatory Compliance and Special Investigations

**Representative Transactions**

Represented New Zealand fruit growers in contract discussions with U.S. parties for the growing of new varieties and horticultural products.

Acts as general counsel to U.S. technology company which raised pre-IPO financing in United Kingdom.

Advised U.S. trading company on sourcing electric power tools in Asia, manufacturing such products under license agreements and the importation into the United States.

Provided legal and tax advice on the establishment of international joint ventures in the People's Republic of China for the production of pencils, ice cream, and shoes, respectively.

Counseled U.S. company on sourcing consumer technology products and electronic components in Asia and sale to U.S. wholesalers.

Restructured business operations of U.S. company in furtherance of a public offering of stock.

Regularly renders U.S. tax opinions to foreign government investing pension funds in U.S. corporations, start-up enterprises and real estate located in the United States.

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## **Publications**

“New Tax Benefits for Investing in Small Business,” *Seattle Business Monthly*, May 2009

## **Speaking Engagements**

Provided testimony before Ways and Means Committee of the House of Representatives on taxation of electronic commerce. Accepted appointment to prepare USA national report on international taxation of electronic commerce for International Fiscal Association. Regularly presents seminars on international tax topics to certified public accountants; teaches graduate school courses in international taxation; speaks at seminars on international commercial agreements; co-chaired seminar in Canada on cross-border transactions; chairs seminars on international law; and lectures on international topics at various professional education programs.

## **Awards and Honors**

Named as a “Top Business Lawyer” in *Seattle Business Monthly*, 2008

Named as Washington “SuperLawyer,” *Washington Law and Politics Magazine*, 2006-2009

Named as one of *The Best Lawyers in America*® 2003-2010

Named in “Best Lawyers 2006” survey published in *Seattle Metropolitan Magazine*

Recommended by Chambers USA: America’s Leading Lawyers for Business, Corporate/Commercial: Tax (2009)

## **Professional and Community Activities**

International Bar Association

International Fiscal Association

Inter Pacific Bar Association

Japan America Society World Trade Center, Seattle

World Trade Club World Affairs Council

Seattle International Tax Roundtable

Washington Council on International Trade

American Bar Association

Washington State Bar Association

Seattle-King County Bar Association

Seattle Tax Roundtable