



Justin Hobson

Partner

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“My approach to client service is to understand your values, issues, and ideal outcomes. I use this information to develop cost-effective legal and tax strategies and collaborate with you to implement them.”

Justin Hobson has experience helping clients on corporate and tax matters. He assists businesses, from startups to large international corporations, on tax issues and business transactions, possessing particular experience with and insight into clients within the cannabis industry. Justin also has experience with corporate matters, including mergers and acquisitions, financing transactions, securities offerings, and corporate governance.

Justin previously served as co-chair of the cannabis team at a large Pacific Northwest law firm, where he supported clients inside and outside of the cannabis industry on a wide range of tax and corporate needs, including all areas of income taxation, international tax matters, and matters related to corporate governance.

Justin began his career at PricewaterhouseCoopers LLP where his practice primarily focused on international tax matters. His experience includes tax return compliance, tax controversy matters, tax advice, and auditing income tax provisions in accordance with ASC 740.

Professional Activities

- Multnomah Bar Association, Member
- Oregon State Bar, Member
 - Tax Section, Member
 - Executive Committee, Member-at-Large, 2016-2020
- Lewis & Clark Law School
 - Small Business Legal Clinic, Pro Bono Attorney
 - Adjunct Professor, 2017, 2019

Representative Experience

Tax

- Advise clients on the tax-efficient structuring of business transactions and succession planning.

Education

J.D., University of Oregon
School of Law, 2007

- Editor, *Oregon Law Review*, 2007

B.B.A., Pacific Lutheran
University, accounting,
2004

Bar Admissions

Oregon, 2008
Washington, 2007

Court Admissions

U.S. Tax Court

- Defend companies facing tax audits and achieve material reduction in proposed taxes, interest, and penalties.
- Draft tax opinions analyzing various federal and state tax issues.

Business Transactions

- Negotiate and execute the purchase of businesses operating in multiple states.
- Closed multiple commercial real estate refinancing transactions.
- Act as outside general counsel--regularly reviewing, drafting, negotiating, and executing commercial contracts.
- Draft operating agreements, corporate bylaws, and shareholders' agreements.

Nonprofits

- Assist with the formation of a wide variety of tax-exempt entities.
- Draft nonprofit bylaws and conflict of interest policies.
- Advise existing tax-exempt entities on a wide range of issues, including public charity versus private foundation status, private benefit, private inurement, self-dealing, governance, and general issues relating to the retention of tax exempt status.

International

- Advise clients on tax-efficient structuring of operations outside of the U.S.
- Review and negotiate contracts with counterparties located outside of the U.S.
- Determine the applicability of double tax agreements, including advice on permanent establishment, limitation on benefits issues, and withholding tax rates.

Publications

- "Cannabis & Taxes: Making Cents of Refunds and Reclassification," Miller Nash (May 2024)
- "Much Ado About Taxes: OLCC Releases Proposed Tax Compliance Rules," Miller Nash (June 2023)
- "Washington Speculative Builders: Tax Traps for the Unwary," Miller Nash, *From the Ground Up* (Apr. 2023)
- "Washington's New Capital Gains Excise Tax: An Income Tax by Another Name," Miller Nash (Mar. 2023)
- "Business Owner Exit Planning: LLC Operating Agreements," Miller Nash (Sept. 2022)
- "Business Owner Exit Planning at Inception," Miller Nash (Aug. 2022)
- "Shop Talk," *Journal of Multistate Taxation* (2016-2019)

Presentations

- "Accounting for Lawyers—M&A Considerations," Oregon State Bar, Business Law Section (Sept. 2024)
- "Beyond the Hysteria—Real-Life Implications of Descheduling/Rescheduling Cannabis in the Legal Marketplace," Washington CannaBusiness Association, Business of Cannabis Symposium, panelist (Dec. 2023)
- "Accounting for Lawyers: Basic Accounting Concepts Every Business Lawyer Should Know," Oregon State Bar, Business Law Section Annual Meeting (Nov. 2023)
- "Cannabis and the IRS: A Case Study on Audits and 280(e)," Washington CannaBusiness Association, Spring Meeting (June 2023)

Recognitions & Honors

- Recognized as a "Leader in Their Field" by *Chambers USA* for Cannabis Law, 2020
- Selected for inclusion in *The Best Lawyers in America*® (Portland, OR)
 - Tax Law, 2024-present
- Named a "Cannabis Law Trailblazer" by *The National Law Journal*, 2019