

## Chris S. Brown



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### ATTORNEY PROFILE

Chris Brown is a member of the firm's Business and Finance practice group. His practice focuses on tax law, counseling businesses on various tax aspects of the Washington State Excise Tax, mergers & acquisitions, closely held businesses, and debt and equity instruments. Mr. Brown frequently counsels clients in major business transactions, handling sell-side tax issues such as tax elections and incentives, due diligence in connection with major acquisitive transactions, tax issues inherent in LLC recapitalizations and debt modifications, and serving as special tax counsel to provide additional tax guidance to buyers, sellers or executives.

In addition to his tax practice, Mr. Brown serves as general counsel to a number of businesses, providing guidance in corporate law matters. He routinely advises on contract negotiation, joint ventures and equity compensation, among other issues. In addition, Mr. Brown has extensive experience in LLC and partnership law, advising clients in complex voting and economic arrangements and drafting and negotiating LLC and partnership agreements.

Mr. Brown also represents taxpayers in disputes with the IRS and Washington Department of Revenue.

### PROFESSIONAL ACTIVITIES

Washington State Bar Association  
Partnership and LLC Law Committee, 2006-present  
Tax Section  
Creditor/Debtor Rights Section  
American Bar Association  
Tax Section  
Seattle Alternative Investment Association  
Board Member, 2011  
President, 2012-2013

### EDUCATION

J.D., University of Washington School of Law, 1995  
B.A., Cornell University, 1988

### ADMITTED TO PRACTICE

Washington State Bar

### MAJOR AREAS OF PRACTICE

Tax, Mergers & Acquisitions, Business & Finance

### RECOGNITIONS

*Best Lawyers in America*®, Tax Law, 2018  
"Washington Super Lawyer," Super Lawyers Magazine®, Tax Law, 2017

### PUBLICATIONS AND PRESENTATIONS

Adjunct Professor at the University of Washington School of Law Graduate Tax Program (Advanced Partnership Taxation), 2011-2015  
"The Tax Treatment of Bad Debts and the Discharge of Debt," CLE, WSBA Tax Section, December 2014

### REPRESENTATIVE MATTERS

Lead counsel in negotiation and closing of asset acquisition involving an environmental engineering company

Special tax counsel to investment fund in purchase of majority stake in multiple real estate partnerships

Special tax counsel to founders in a software company asset sale by a pass-through entity to a public company, with significant earn-out terms

Tax counsel to exit sale by an entrepreneur to a public company buyer

Represented purchasing corporation in addressing an unexpected post-closing sales tax liability; handled appeal and negotiated settlement with Washington Department of Revenue

Represented public utility owner in settling a dispute with Washington Department of Revenue over excise taxes associated with a wind energy transaction

Tax advisor to purchaser of a multi-state service business; primary negotiator of post-closing claims involving state and federal tax issues and favorable purchase price adjustment

Advisor to U.S.-based distributor of medical products in the establishment of a U.S.-based joint venture with supplier based in China

Tax advisor to financial service provider regarding roll-up acquisition by private equity fund; negotiation of new operating arrangement with P.E. fund and management group

Served as tax counsel to many executives in addressing tax and legal issues related to significant compensation events, such as termination, change of control, acceleration of stock options, and Section 409A and golden parachute matters

Numerous engagements involving the review, negotiation and drafting of LLC and limited partnership agreements, including review of hedge fund and other investment fund offering documents, conversion of LLCs into corporations, creation of new voting or management terms, drafting of complex distribution terms, and the revision of existing LLC agreements