



Walter M. Maas III

Shareholder

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PRACTICE AREAS

Business & Finance
Corporate Governance

Directors' & Officers' Liability
Executive Compensation
Mergers & Acquisitions

Walter M. Maas III is head of the Business & Finance Department. His principal areas of practice are corporate law and finance, mergers and acquisitions, joint ventures and strategic alliances, and the formation and capitalization of venture capital, buy out, real estate and other investment funds. Best Lawyers named him the "Lawyer of the Year" for Business Organizations in the Seattle Area for 2016, in addition to naming him a "Best Lawyer in America" on multiple occasions.

Walt is active in the American, Washington State, Wisconsin State, and King County Bar Associations and was a long-standing member of the Board of Editors for the Attorney/CPA Tax Clinic. He has been recognized by a multitude of organizations. Best Lawyers named him the "Lawyer of the Year" for Business Organizations in the Seattle Area for 2016, in addition to naming him a "Best Lawyer in America" on multiple occasions. He has also been named a "Super Lawyer" by *Super Lawyers* and *Seattle Met*, one of Seattle's best lawyers by *Seattle Magazine*, one of Washington State's best lawyers by *Washington CEO* magazine and was designated as a Top Lawyer in Puget Sound by *Seattle Business Monthly*.

He has been an adjunct professor at the University of Washington School of Law Graduate Tax Program and a senior adjunct professor at Golden Gate University's Graduate School of Taxation. He frequently lectures on aspects of structuring and financing technology ventures and other business enterprises, mergers and acquisitions, private equity and corporate and individual tax planning. He has written numerous papers and co-authored various publications, including "Washington Partnership Law and Practice Handbook" and "Buying and Selling the Closely Held Business in Washington".

PRESENTATIONS & PUBLICATIONS:

- "M&A and Financing Trends and Outlook for 2018," Association for Corporate Growth, (2018)
- Speaker, "Consolidations in Aerospace– Issues and Opportunities," Annual Governor's Aerospace Summit, (2017)
- "Buy Side M&A for Independent Sponsors and Search Funds," Association for Corporate Growth
- "Aerospace M&A," Association for Corporate Growth
- Panelist, "Navigating the 2015 M&A and Financing Markets," Association for Corporate Growth
- Moderator, "M&A Landscape and Middle Market Deal Outlook for 2014," Association for Corporate Growth
- "Tax Reform," Washington Society of CPAs
- "Financing of Innovative Technology in the Real World," Seattle-King County Bar Association
- Speaker, "Buying and Selling Partnerships and S Corporations," Corporations, Business and Banking Mid-Year Meeting, Washington State Bar Association
- Speaker, "Tax Aspects of Structuring Technology Businesses," Attorney – CPA Tax Clinic, Washington State Bar Association/Washington Society of CPAs
- "Legal Issues for Software Companies," Washington Software Board
- Speaker, "Partnership Tax Update," Washington State Bar Association Annual Meeting
- "Taxation of Intangibles," University of Washington Tenth Annual Tax Institute
- "Stock Options – Tax, Accounting and Securities Law Considerations," National Center for Employee Ownership
- "How to Raise Equity Capital for Early Stage Ventures," Washington Law School Foundation
- "Corporate Legal Issues for Employee Stock Ownership Plans," National Center for Employee Ownership
- Speaker, "Partnership Tax Basics for Drafting Limited Liability Company Operating Agreements," Business Section Mid-Year Meeting, Washington State Bar Association
- "Mergers and Acquisitions," The Seminar Group
- "Limited Liability Companies," National Business Institute
- Co-author, "Washington Partnership Law Deskbook"
- Co-author, "Buying and Selling the Closely Held Business in Washington"

PROFESSIONAL & CIVIC ASSOCIATIONS:

- American Bar Association
- Washington State Bar Association
 - Corporations, Business, Banking, and Taxation Sections
- King County Bar Association
- Wisconsin State Bar Association
- Association for Corporate Growth
- Aerospace Futures Alliance, Board Member
- Seattle Rotary
- Attorney/CPA Tax Clinic, Former Board of Editors

BAR & COURT ADMISSIONS:

- Washington State Bar
- Wisconsin State Bar

EDUCATION:

- L.L.M., Taxation, New York University Graduate Division
- J.D., University of Wisconsin
- B.A., University of Wisconsin

AWARDS & UNIQUE RECOGNITION:

- Named "Lawyer of the Year" by *Best Lawyers* for Business Organizations in the Seattle Area (2016)
- Named "Best Lawyer in America" on multiple occasions
- Named "Super Lawyer" by *Super Lawyers* and *Seattle Met*
- Recognized as one of Seattle's best lawyers by *Seattle Magazine*
- Recognized as one of Washington State's best lawyers by *Washington CEO* magazine
- Designated as a Top Lawyer in Puget Sound by *Seattle Business Monthly*