



# Mark LeRoux



## PARTNER

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## LEGAL SERVICES

Tax  
Financial Services & Investment Management Law  
Corporate Finance & Transactions  
Business & Corporate  
Cannabis Industry

## EDUCATION

LL.M. (Taxation), New York University  
School of Law, Graduate Division, 1983  
J.D., Willamette University College of Law  
(Milhorn Scholarship), 1982  
B.A., Willamette University, 1978

## BAR & COURT ADMISSIONS

Oregon State Bar  
Washington State Bar Association

## AWARDS & RECOGNITIONS

**The Best Lawyers in America**  
2014-2022, Business Organizations  
(including LLCs and Partnerships)  
2006-2022, Tax Law  
2017, 2019, Lawyer of the Year –  
Business Organizations (including LLCs  
and Partnerships), Portland  
2013, Lawyer of the Year – Tax Law,  
Portland

## PROFESSIONAL MEMBERSHIPS

American Bar Association  
Multnomah Bar Association

## COMMUNITY INVOLVEMENT & ACTIVITIES

**Oregon State Bar**  
Tax Section  
Executive Committee  
Committee on the Revised Uniform  
Partnership Act

**St. Thomas More Parish**  
Finance Council

Mark's practice emphasizes federal, state, and local taxation and the relationship and impact those areas of taxation have on both business transactions and personal investments. He also engages in a general business practice, with a particular emphasis on partnerships and limited liability companies. Additionally, Mark represents clients in tax controversies before the Tax Court, IRS, and similar state and local courts and agencies.

A partner at Tonkon Torp since 1990, Mark has served as a member of the Managing Board, Chair of the Business Department, Chair of the Tax practice group, and in a number of other management positions.

Mark co-authored the section on "Involuntary Conversions" for the Bender Federal Tax Service and the chapter on "Subchapter S Taxation" for Advising Oregon Businesses. He was a featured speaker in the Oregon State Bar sponsored CLE presentation on "Oregon's New Revised Partnership Act" and he speaks from time to time on various tax topics.

## Presentations & Publications

"To Be or Not to Be a Deductible – That Is the Current PPP Question," Tonkon Torp Legal Update, May 2020

"IRS Guidance for Employers on Refundable Credits for Covering Qualified Employee Leave," Tonkon Torp Legal Update, March 2020

"Employers to Receive Special Tax Treatment for Qualified Disaster Relief Payments," Tonkon Torp Legal Update, March 2020

"Operating Agreements: Allocation and Tax Issues," Oregon State Bar Business Law Section, November 2017

"Tax Issues for the Cannabis Industry," Northwest Federal Tax Conference, Oregon Society of CPAs, November 2015

"Tax Planning for Closely Held Businesses," Oregon Law Institute of Lewis & Clark College, April 2015

"Time to Rethink Your Choice of Entity in Oregon?," Oregon State Bar Business Law Section, September 2014

"Choice of Entity in Oregon," May 2014

"A Dash of SALT: Planning Opportunities and Recent Developments," Oregon State Bar Taxation Section, March 2013

"Tax Planning for Closely Held Businesses," Oregon Law Institute of Lewis & Clark Law School, March 2013

"Representing Family and Closely Held Businesses," Oregon Law Institute of Lewis & Clark Law School, March 2012

**Portland's Reclaiming Our Streets  
Implementation Team**

Former Member

**City of Portland**

Photo-Radar Oversight Committee

**South Park Blocks Association**

Transportation Committee

**Southwest Hills Residential League**

