



Michael Millender



PARTNER

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LEGAL SERVICES

Tax
Business & Corporate
Executive Compensation & Employee Benefits
Corporate Finance & Transactions
Administrative & Regulatory Law
Financial Services & Investment Management Law

EDUCATION

J.D., *summa cum laude*, University of Iowa
College of Law, 2002
Ph.D., Princeton University, 1996
B.A., *summa cum laude*, Duke University, 1988

BAR & COURT ADMISSIONS

Oregon State Bar

PROFESSIONAL MEMBERSHIPS

American Bar Association
Multnomah Bar Association

COMMUNITY INVOLVEMENT & ACTIVITIES

Cedar Sinai Park
Trustee

Michael is Co-Chair of the firm's Business Department and is active in the areas of tax and employee benefits. His tax practice focuses on the federal, state, and local taxation of businesses, with an emphasis on the structuring of business transactions and the taxation of corporations, partnerships, and LLCs. In the benefits area, Michael advises clients on a wide range of issues involving retirement plans, equity-based plans, and fringe benefit plans. Michael frequently represents clients in tax and benefits controversies involving the Internal Revenue Service, the Department of Labor, and state and local tax authorities.

Michael also assists clients in forming business entities, buying and selling businesses, corporate reorganizations, and drafting and negotiating contracts.

Before joining Tonkon Torp, Michael completed a two-year judicial clerkship in the Eastern District of Pennsylvania in Philadelphia. Michael serves on the Board of Cedar Sinai Park, and he previously served for four years as Board President of Jewish Family & Child Service.

Presentations & Publications

"Four Points to Keep in Mind About the New July 15 Tax Deadline," Tonkon Torp Legal Update, March 2020

"Treasury Relaxes Tax Payment Deadline," Tonkon Torp Legal Update, March 2020

"Opportunity Zone Investments," Oregon State Bar Securities Regulation Section, October 2019

"Incentive Compensation," January 2017

"Designing and Implementing Enterprise Contract Management Systems," Association of Corporate Counsel – Oregon Chapter, June 2016

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

"New Year, New Rate: Understanding Oregon's New Income Tax Rates for (Some) Business Owners," Portland Tax Forum, January 2015

"What's Nexus?" Multi-State Business Tax for Pacific Northwest Practitioners, National Business Institute, October 2014

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

"Taxation of Internet Commerce: What You Need to Know," Oregon Law Institute of Lewis & Clark Law School, June 2013

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

