

## Jeffrey S. Perry, Partner

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### Focus

[Business Tax](#)

### Profile

Jeff Perry is a business and tax attorney who draws on his extensive tax training and business expertise to develop practical solutions that support clients' business and tax objectives. In addition to his J.D., Jeff has an LL.M. in taxation and eight years of experience as a senior tax advisor with two national accounting firms. He chairs the firm's Business Team and is an active member of the Tax Team.

With clients ranging from local, closely-held companies to international corporations, Jeff advises on day-to-day business matters and transactions including entity formation and structure; mergers and acquisitions; restructurings; and transactions involving S corporations, partnerships, limited liability companies and pass-through entities.

**Every transaction carries a range of tax implications. By bringing a tax perspective to business issues, I can develop strategies that are appropriate to each client's situation.**

Jeff uses a team-oriented approach, collaborating effectively with client consultants as well as other members of Dunn Carney's Business Team. The result is workable solutions that draw from Dunn Carney's full range of legal expertise and input from clients' trusted advisors. The approach also serves clients well who hire Jeff as in-house counsel. The relationship allows him a deeper understanding of the client, their business and their company culture, which he takes into account in developing business strategies.

When he's not at work, Jeff enjoys spending time with his wife and children, visiting family in Hawaii, cheering for the Ducks and Timbers, and grilling throughout the year on the "Big Green Egg."

## Admissions

Oregon, 1995

## Education

University of Washington School of Law, LL.M., 1996

Willamette University College of Law, J.D., 1995

University of Oregon, B.S., 1992

# Results & Expertise

## Representative Matters

**Manufacturing:** Represented a publicly traded Australian corporation with the reorganization of its U.S. corporate structure and proposed acquisition of U.S. based engine manufacturer. Transaction consisted of legal due diligence and the drafting of transaction documents including the LOI and the Stock Purchase Agreement. Due to foreign ownership, assisted with CFIUS analysis as well as ESOP risk analysis and planning.

**Corporate and Financing:** Represented national real estate developer with entity formations, joint venture agreements, real property financing, and mezzanine financing for various mixed-use development projects.

## Private Equity - Sell Side:

Represented Tire Disposal & Recycling with the sale of its business in Oregon to a private equity firm. Corporate restructuring prior to the sale included formation and conversion of various entities and the transfer of various assets outside the existing corporate structure. Designed and implemented all preliminary transaction steps and negotiated all transaction documents.

Structured sale of a pipeline construction firm based in Oregon, to a Canadian private equity firm. Transaction included a sale of personal goodwill, entity formation, management buy-out, financing, capital contributions, and a reverse cash merger.

## Real Estate Development:

Represented local developer in negotiating a Joint Venture Agreement with an Israeli corporation for the development of an \$80 million residential, for sale, condominium project in Portland, Oregon. Transaction also included various entity formations, including a bankruptcy remote entity, as well as a pending \$63 million construction loan.

Represented national real estate developer in the review of overall corporate structure and develop plan of reorganization to satisfy institutional debt obligations and transition the company to a consolidated and tax-efficient holding company structure.

Private Placement Memorandum: Advised on financial and tax sections of the private placement

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memorandums raising \$16 million for purposes of acquiring a Class A commercial office building and 20 acres of industrial property. Drafted operating agreement providing sophisticated waterfall allocations and distributions.

Represent west coast real estate developer with various mixed-use developments involving partnership transaction structures, carried interests, in-kind distributions, sophisticated waterfall allocations, restructuring, refinancing, and cancellation of indebtedness issues.

**In-House Counsel - Engineering and Technical Service Corporation:** Serve as general counsel, providing business, employment, tax and transaction services.

**Securities Offering:** Represent regional private equity group with entity formations, operating agreements, corporate structure, and capital raising through the issuance of securities for various projects, including a capital raise of \$4.86 million for the investment in a residential apartment complex in Vancouver, Washington, securities offering, disclosure statements, accredited investor affidavits, federal and state securities filings, and the issuance of membership interests raising over \$3 million in capital for the investment in multiple low-income housing properties in Olympia, Washington.

**Private Equity - Acquisition Planning:** Represent private equity firm with entity formation and the acquisition of middle market assets including the acquisition of a short-line railroad in Pennsylvania and the assets of a distressed manufacturer of modular buildings, mobile homes, and recreational vehicles.

**Engineering, Construction Management and Development:** Structured various acquisitive transactions for a US-based engineering and construction management firm owned by an Irish corporation. Transactions include acquisition of wind project supporting a 250 MW wind farm in Oregon. Consulting activities include FIRPTA analysis, Section 45 production tax credits, Oregon business energy tax credits, issuance of Series A preferred, inbound financing, outbound expatriation, and corporate restructuring of US operations.

**Certified Public Accountants - On-going Tax Consulting:** Provide on-going tax consulting to local and regional accounting firms including Section 305 analysis, redemption planning, Section 302 analysis, cancellation of indebtedness income planning, analysis of failed IPO expenses, and structuring various transactions including tax-free reverse triangular mergers and a Section 1031 like-kind exchanges.

#### Practice Areas

[Business](#)

[Tax](#)

## Honors & Affiliations

## Professional Recognition

Best Lawyers in America 2021 Edition, Closely Held Companies and Family Businesses Law, Tax Law

