

Robert K. Winger, Of Counsel

Tel: 503.306.5332
Fax: 503.224.7324
rwinger@dunnkarney.com



Focus

Business Employment & Employee Benefits Estate Planning & Administration Tax

Profile

Bob Winger acts as legal counsel to mid- and small-sized closely held businesses, providing a full range of commercial services with an emphasis on corporate, LLC and tax planning services, including income, gift, estate and property tax and succession planning. His clients span industries ranging from professional services, healthcare and real estate development to printing and agribusiness.

In addition to his work as general counsel, Bob focuses on tax, and employee benefits. He leads the firm's Tax and Employee Benefits Team and is a member of the Business Team. He has significant experience with the design, implementation, and administration of retirement and health/welfare benefit plans, non-qualified deferred compensation plans, from prototype to individually designed plans and from basic 401(k) plans to complex ESOPs. He has developed a wide variety of stock incentive and deferred compensation plans and assisted numerous clients correct operational errors in plans through various governmental correction programs.

Bob assists clients with the choice, design and funding of entities, reorganizations, mergers, acquisitions, redemptions and liquidations and with the development of exit strategies for business owners and leveraged buy-outs.

Bob develops creative solutions for clients' unique needs, first taking time to understand a client's goals, then drawing from his experiences and expertise. Current on the latest trends and willing to proceed through uncharted waters, he will not recommend a course with significant risk or uncertainty without fully apprising the client of those risks and the potential downstream costs and impacts that may be involved.

Bob is a frequent presenter and author on matters encountered in his practice, including choice of entity, drafting issues, tax legislation, Affordable Care Act, COBRA, retirement plans, executive compensation and succession planning. He has authored articles or been a presenter for the Portland Business Journal, Oregon State Bar, Oregon Professional Liability Fund, Willamette University College of Law, regional CPA firms, brokerage firms and clients. He also has developed software to assist in the automation of legal services.

Bob is married to his high school sweetheart and has two adult children. He is a woodworker, fisherman and wildlife enthusiast.

Admissions

Oregon, 1973

U.S. District Court District of Oregon, 1973

U.S. Tax Court, 1976

U.S. Supreme Court, 1976

Education

University of Oregon School of Law, J.D., 1973; *Oregon Law Review*, Editorial Board, 1972-1973

University of Oregon, B.A., History, 1970; Phi Beta Kappa in Junior Year

Results & Expertise

Representative Matters

Business

Development of succession plan or exit strategy for family owned printing businesses and obtained IRS Ruling on S Corporation's Succession Plan for restaurant supply distribution business.

Merger of taxable multi-state nonprofits.

Sale of control of employee owned entity to foreign investor.

Creation and acquisition of dialysis centers throughout Oregon.

Tax & Employee Benefits

Voluntary Compliance Programs approval for retirement plan corrections.

Stock Incentive Plan – Issuing equity to 79 employees.

Executive Compensation Plan for CEO of major health care provider.

Obtained property tax exemption for facility under construction.

Prevailed against IRS in responsible officer matter.

Wills and Estates

Fractionalizing commercial property for discount gifting of LLC interests.

Estate of Ronald J. Klupenger, OTC Lexis 61 (1998) – sale in dispute at death is not income in respect of decedent.

Erwin & Erwin v. Bronson, 117 Or App 443, 844 P2d 269 (1992) – PC can't act as trustee.

Real Estate

Purchase, financing, operation and sale of assisted living facilities.

Tax deferred exchanges to separate ownership of 18 family LLC owned apartment complexes.

Ratoza v. The Flame, Inc., 277 Or 185, 559 P2d 1283 (1977) - Landmark case evicting commercial tenant & strict enforcement of long term lease

Consolidated Electrical Distrib. v. Jepson Elec. Contracting, 272 Or 384, 537 P2d 83 (1975) - overturned century old lien law

Practice Areas

Business

Tax

Employment & Employee Benefits

Estate Planning & Administration

Honors & Affiliations

Professional Affiliations

Portland Tax Forum, Board of Directors

Joint OSB/OSCPA Committee, Past Co-Chair

Oregon State Bar, Past Chair, Taxation Section and Professional Corporation Task Force; Member, Limited Liability Company Task Force & Legislative Committee of Business Section

Multnomah Bar Association

Honors & Recognitions

Oregon Super Lawyer